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DEPARTMENT OF REVENUE

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

DODGE COUNTY

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 Dodge County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Dodge County.

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

For the Tax Commissioner

A handwritten signature in black ink that reads "Sarah Scott".

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

cc: Debbie Churchill, Dodge County Assessor

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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.

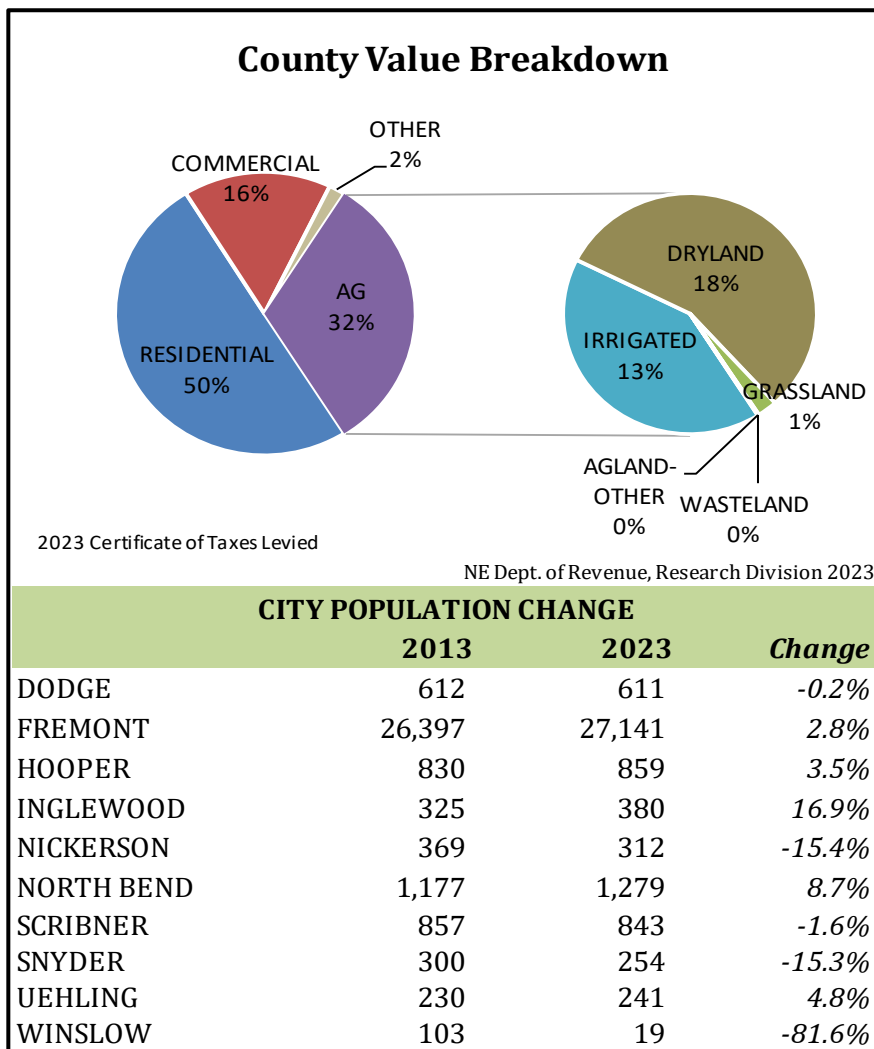
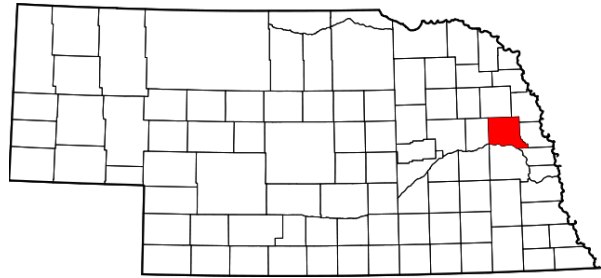
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 529 square miles, Dodge County has 36,997 residents, per the Census Bureau Quick Facts for 2024, a slight population decrease from the 2023 U.S. Census. Reports indicate that 66% of county residents are homeowners and 87% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$177,761 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Dodge County are located in and around the county seat of Fremont. According to the latest information available from the U.S. Census Bureau, there are 983 employer establishments with total employment of 16,223 for a 2% employment increase from the prior year.

Dodge County is included in both the Lower Platte North and Lower Elkhorn Natural Resources Districts (NRD).

Major employers in Dodge County include Valmont Industries an agricultural equipment manufacturer, and Wholestone Farms, a food processing plant.

Lincoln Premium Poultry is a supplier for Costco Wholesale and has a new processing facility.

2024 Residential Correlation for Dodge County

Assessment Actions

The county assessor and appraiser updated the cost, depreciation tables, and lot values. The home site acre was increased to \$42,500 and the farm site acre was increased to \$7,500. Most of the parcels are on the current cost table in the Vanguard Computer Assisted Mass Appraisal system (CAMA). The county assessor reported approximately ten subdivision and rural residential areas not on the current cost table. Those parcels have been factored accordingly to be equalized with the remainder of the county.

All pick-up work was completed and added to the assessment roll.

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 verification and qualification review are completed to evaluate if all sales are considered arm's-length transactions unless determined otherwise based on knowledge of the sale. The sales review process includes mailing a questionnaire to the buyer for clarification of the transaction. The rate of return is less than desirable. Dodge County utilizes a portion of sales near the state average of residential sales.

The lot values are analyzed, and a new study was completed in 2023 for the 2024 assessment year for all valuation groups. The appraisal tables have transitioned to the 2022 version of the Vanguard Computer Assisted Mass Appraisal system.

The valuation groups are defined as 10 geographic locations. Some of the smaller villages are combined where the services are similar. Valuation Group 1 is the largest, and the remainder of the groups are typical of smaller villages in the rural sector with limited services.

The physical inspection and review process includes a new photo of the parcel and comparison to the property record card characteristics. There is a small portion left to complete including parcels in Lake A assessor location and some rural. Most of the county has now been reviewed.

A written valuation methodology was provided for the assessment changes.

2024 Residential Correlation for Dodge County

Description of Analysis

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

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

An analysis of the Dodge County residential statistics indicates that all three measures of central tendency are within the acceptable range and the COD and PRD are in the IAAO recommended range. Review of the individual valuation groups reveals that all are within the acceptable range except for Valuation Group 9, the PRD is affected with one outlier ratio, if excluded the PRD moves into range. Review of Valuation Group 11 is a small sample of sales with the median below the range. The mean and weighted mean, COD and PRD are all within range. Exclusion of one high dollar sale moves all measures within the acceptable range.

The 2024 County Abstract of Assessment for Real Property Form 45 Compared to the 2023 Certificate of Taxes Levied Report (CTL) confirms the assessment actions as reported by the county assessor.

Equalization and Quality of Assessment

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

2024 Residential Correlation for Dodge County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	849	97.13	99.47	97.64	11.73	101.87
2	38	94.29	98.84	95.09	16.05	103.94
3	32	92.16	97.95	96.39	16.05	101.62
4	51	94.85	97.29	93.89	15.53	103.62
5	18	98.17	98.28	97.02	10.60	101.30
6	70	94.05	94.95	91.97	15.99	103.24
8	8	91.89	89.88	86.91	15.37	103.42
9	28	95.13	99.36	92.07	15.49	107.92
11	5	85.53	93.67	92.12	11.88	101.68
____ ALL ____	1,099	96.74	98.89	96.54	12.55	102.43

Level of Value

Based on analysis of all available information, the level of value for the residential property in Dodge County is 97%.

2024 Commercial Correlation for Dodge County

Assessment Actions

The commercial class for the 2024 assessment year included updating the cost table, depreciation tables and revaluing the lots. All pick-up work was completed.

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 verification and qualification review are completed to evaluate if all sales are considered arm's-length transactions unless determined otherwise based on knowledge of the sale. Dodge County utilizes a percentage of sales lower than the state average of commercial sales. Discussion was held with the assessor and staff regarding the qualification of sales involving partial interests and exchanges. Further review of the non-qualified sales reveals there is no apparent bias in the qualification determinations and all arm's-length transactions were made available for the measurement of the real property.

The lot values are analyzed, and a new study was completed in 2023 for the 2024 assessment year for both valuation groups. The appraisal tables have transitioned to the 2022 version of the Vanguard Computer Assisted Mass Appraisal system.

Two valuation groups are defined in Dodge County. The City of Fremont is one and the remainder of the county makes up the other valuation group. Valuation Group 2 contains all the smaller communities with like amenities and characteristics of rural villages.

The 6-year inspection of the commercial class has been completed from 2020 through 2023, The process includes a physical inspection and comparison of the characteristics to the current property record card.

Description of Analysis

The commercial class of property is defined by two valuation groups.

Valuation Group	Description
1	Fremont
2	North Bend, Hooper, Dodge, Scribner, Snyder, Uehling, Ames, Nickerson, Winslow, Inglewood and Rural Properties

The analysis of the commercial statistical profile indicates that the median and mean measures of central tendency are within range and the COD is also within the IAAO recommended range.

2024 Commercial Correlation for Dodge County

The weighted mean and the PRD are both outside of the acceptable range. The impact of one sale over one million dollars and two extreme low dollar sales has a strong impact on the PRD, without significantly altering the median or COD, suggesting that assessments are not regressive within the class.

The 2024 County Abstract of Assessment for Real Property Form 45 Compared to the 2023 Certificate of Taxes Levied Report (CTL) confirms the assessment actions as reported by the county assessor.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales along the assessment practices suggest the assessments within the county are valued within the acceptable range, and therefore considered equalized. The quality of assessment of the commercial class of property in Dodge County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	88	97.17	99.55	89.17	20.57	111.64
2	16	94.59	97.91	82.70	20.53	118.39
____ALL____	104	95.99	99.30	88.89	20.80	111.71

Level of Value

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

2024 Agricultural Correlation for Dodge County

Assessment Actions

The county assessor completed a market analysis of the agricultural land. As a result of the analysis adjustments were made to Market Area 1 increasing irrigated land approximately 16%, dryland increased approximately 1% and grassland had no change. Market Area 2 irrigated land was increased approximately 9%, dryland approximately 10% and minimal adjustment was made to grassland. Market Area 3 irrigated land was increased approximately 7% with minimal changes to dryland and grassland.

Dwellings and outbuildings were increased with updated cost and depreciation tables. The homesite was increased to \$42,500 and the farm site was increased to \$7,500. The pick-up work was timely completed.

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 verification and qualification review are completed to evaluate if all sales are considered arm's-length transactions unless determined otherwise based on knowledge of the sale. Discussion was held with the county assessor and staff about transactions of partial interest sales and parcels sold near contiguous landowners which increased the original usability percentage of sales. After the review the county assessor and staff utilized sales near the statewide average. Further review of the non-qualified sales reveals that all available sales are used for measurement purposes.

Agricultural homes and improvements are valued using the same practices as the rural residential homes. Costing and depreciation tables utilized are dated 2023.

The Dodge County Assessor utilizes three market areas for the agricultural class of property. Market Area 1 is the southern portion of the county, Market Area 2 is defined as the northern portion of the county and Market Area 3 is in the very southeast corner of the county near Fremont. The county assessor and staff are utilizing the Pictometry Change Finder to assist in finding changes between the current property record card and the parcel. This process was stated in 2022 and half of the townships are complete. The required six-year inspection and review is current for the agricultural class.

The county assessor has had difficulty identifying the Conservation Reserve Program (CRP) acres in the county and has accounted for approximately 25% of the enrolled acres. It is the county assessor's intention to mail out land use verification letters to assist in identifying CRP.

2024 Agricultural Correlation for Dodge County

Prior to the county assessor's administration, the county had special valuation applications on file. Due to some issues with the prior administration, those special valuation applications were lost. Since the current county assessor took office, there have been no special valuation applications filed. Current analysis indicates that non-agricultural influences are not impacting the agricultural market. The Dodge County Assessor provided a special valuation methodology stating there is no special valuation in Dodge County. All prior applications were destroyed and based on the market analysis performed over the past years there is no indication of a measurable non-agricultural influence.

Description of Analysis

The agricultural statistics include 59 qualified sales. The median and weighted mean measures of central tendency are within the acceptable range and the mean is above the acceptable range. The COD is supportive of the median as the indicated level of value.

Review of the statistics by market area indicate that Market Area 1 median is above the acceptable range, the mean and weighted mean are both acceptable. The oldest year of sales greatly impacts the median. In Market Area 2 the median measure of central tendency is the only one within range. Market Area 3 has a limited number of sales, and two of the three sales appear in the oldest year.

Each 80% Majority Land Use (MLU) is reviewed and all irrigated, dryland and grassland have medians within the acceptable range. The remainder of the measures of central tendency, the mean and weighted mean are heavily impacted by the oldest year of sales.

The 2024 County Abstract of Assessment for Real Property Form 45 Compared to the 2023 Certificate of Taxes Levied Report (CTL) confirms the assessment actions as reported by the county assessor.

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 are equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Dodge County complies with generally accepted mass appraisal techniques.

2024 Agricultural Correlation for Dodge County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	13	72.04	72.69	71.32	15.02	101.92
1	10	72.65	73.04	71.77	15.60	101.77
2	3	72.04	71.51	68.55	12.67	104.32
<u>Dry</u>						
County	26	71.45	72.48	71.22	16.11	101.77
1	11	71.24	66.12	64.11	17.04	103.14
2	13	71.75	78.03	76.73	13.73	101.69
3	2	71.40	71.40	62.14	26.11	114.90
<u>Grass</u>						
County	1	74.14	74.14	74.14	00.00	100.00
2	1	74.14	74.14	74.14	00.00	100.00
<u>ALL</u>						
	59	74.99	77.22	73.89	20.91	104.51

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Dodge County is 75%.

2024 Opinions of the Property Tax Administrator for Dodge County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	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 Dodge County

Residential Real Property - Current

Number of Sales	1099	Median	96.74
Total Sales Price	\$255,132,623	Mean	98.89
Total Adj. Sales Price	\$255,132,623	Wgt. Mean	96.54
Total Assessed Value	\$246,302,376	Average Assessed Value of the Base	\$191,620
Avg. Adj. Sales Price	\$232,150	Avg. Assessed Value	\$224,115

Confidence Interval - Current

95% Median C.I	95.96 to 97.66
95% Wgt. Mean C.I	95.41 to 97.67
95% Mean C.I	97.87 to 99.91
% of Value of the Class of all Real Property Value in the County	48.96
% of Records Sold in the Study Period	7.42
% of Value Sold in the Study Period	8.67

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	1,213	93	93.46
2022	1,192	94	93.96
2021	1,102	96	95.98
2020	1,025	97	96.65

2024 Commission Summary for Dodge County

Commercial Real Property - Current

Number of Sales	104	Median	95.99
Total Sales Price	\$55,992,855	Mean	99.30
Total Adj. Sales Price	\$55,992,855	Wgt. Mean	88.89
Total Assessed Value	\$49,770,452	Average Assessed Value of the Base	\$518,195
Avg. Adj. Sales Price	\$538,393	Avg. Assessed Value	\$478,562

Confidence Interval - Current

95% Median C.I	92.07 to 100.88
95% Wgt. Mean C.I	82.13 to 95.64
95% Mean C.I	94.02 to 104.58
% of Value of the Class of all Real Property Value in the County	16.33
% of Records Sold in the Study Period	5.69
% of Value Sold in the Study Period	5.25

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	94	0	95.11
2022	99	98	98.48
2021	70	97	97.36
2020	68	77	94.51

27 Dodge
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 : 1,099
 Total Sales Price : 255,132,623
 Total Adj. Sales Price : 255,132,623
 Total Assessed Value : 246,302,376
 Avg. Adj. Sales Price : 232,150
 Avg. Assessed Value : 224,115

MEDIAN : 97
 WGT. MEAN : 97
 MEAN : 99
 COD : 12.55
 PRD : 102.43

COV : 17.49
 STD : 17.30
 Avg. Abs. Dev : 12.14
 MAX Sales Ratio : 235.19
 MIN Sales Ratio : 32.58

95% Median C.I. : 95.96 to 97.66
 95% Wgt. Mean C.I. : 95.41 to 97.67
 95% Mean C.I. : 97.87 to 99.91

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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	160	103.36	105.73	101.16	13.33	104.52	32.58	235.19	99.73 to 106.21	213,814	216,292	
01-JAN-22 To 31-MAR-22	119	100.12	102.33	99.63	12.26	102.71	62.97	191.90	97.13 to 103.58	214,267	213,468	
01-APR-22 To 30-JUN-22	175	96.16	97.56	95.76	12.28	101.88	63.97	202.54	94.27 to 98.98	241,171	230,951	
01-JUL-22 To 30-SEP-22	163	96.37	98.87	97.83	11.78	101.06	58.16	167.69	94.35 to 97.97	233,882	228,818	
01-OCT-22 To 31-DEC-22	111	99.21	101.53	99.40	12.32	102.14	62.62	144.29	95.76 to 102.29	214,439	213,157	
01-JAN-23 To 31-MAR-23	88	96.08	98.65	96.71	11.51	102.01	74.12	139.24	94.54 to 100.11	230,680	223,092	
01-APR-23 To 30-JUN-23	134	93.95	95.08	93.07	11.58	102.16	66.10	140.29	91.60 to 95.47	244,971	227,982	
01-JUL-23 To 30-SEP-23	149	93.17	92.01	91.01	11.47	101.10	53.65	136.22	89.09 to 94.85	256,163	233,134	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	617	98.28	100.94	98.35	12.78	102.63	32.58	235.19	97.08 to 99.52	226,962	223,214	
01-OCT-22 To 30-SEP-23	482	95.15	96.27	94.34	11.96	102.05	53.65	144.29	94.23 to 96.09	238,790	225,268	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	568	97.42	99.71	97.80	12.29	101.95	58.16	202.54	96.20 to 98.83	228,219	223,199	
<u>ALL</u>	1,099	96.74	98.89	96.54	12.55	102.43	32.58	235.19	95.96 to 97.66	232,150	224,115	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	849	97.13	99.47	97.64	11.73	101.87	32.58	219.95	96.38 to 98.08	227,167	221,811	
2	38	94.29	98.84	95.09	16.05	103.94	67.65	167.69	88.54 to 102.26	174,160	165,610	
3	32	92.16	97.95	96.39	16.05	101.62	73.37	134.92	86.94 to 104.19	193,813	186,824	
4	51	94.85	97.29	93.89	15.53	103.62	68.19	157.28	91.07 to 100.34	138,629	130,154	
5	18	98.17	98.28	97.02	10.60	101.30	77.66	133.93	89.22 to 103.67	145,489	141,152	
6	70	94.05	94.95	91.97	15.99	103.24	53.65	152.20	87.60 to 100.28	332,891	306,150	
8	8	91.89	89.88	86.91	15.37	103.42	58.16	114.01	58.16 to 114.01	118,250	102,777	
9	28	95.13	99.36	92.07	15.49	107.92	66.10	235.19	88.35 to 103.67	510,032	469,606	
11	5	85.53	93.67	92.12	11.88	101.68	82.27	114.12	N/A	246,000	226,616	
<u>ALL</u>	1,099	96.74	98.89	96.54	12.55	102.43	32.58	235.19	95.96 to 97.66	232,150	224,115	

27 Dodge
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 : 1,099
 Total Sales Price : 255,132,623
 Total Adj. Sales Price : 255,132,623
 Total Assessed Value : 246,302,376
 Avg. Adj. Sales Price : 232,150
 Avg. Assessed Value : 224,115

MEDIAN : 97
 WGT. MEAN : 97
 MEAN : 99
 COD : 12.55
 PRD : 102.43

COV : 17.49
 STD : 17.30
 Avg. Abs. Dev : 12.14
 MAX Sales Ratio : 235.19
 MIN Sales Ratio : 32.58

95% Median C.I. : 95.96 to 97.66
 95% Wgt. Mean C.I. : 95.41 to 97.67
 95% Mean C.I. : 97.87 to 99.91

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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
01	1,099	96.74	98.89	96.54	12.55	102.43	32.58	235.19	95.96 to 97.66	232,150	224,115
06											
07											
<u>ALL</u>	<u>1,099</u>	<u>96.74</u>	<u>98.89</u>	<u>96.54</u>	<u>12.55</u>	<u>102.43</u>	<u>32.58</u>	<u>235.19</u>	<u>95.96 to 97.66</u>	<u>232,150</u>	<u>224,115</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	194.67	194.67	194.67	00.00	100.00	194.67	194.67	N/A	20,000	38,933
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	1,099	96.74	98.89	96.54	12.55	102.43	32.58	235.19	95.96 to 97.66	232,150	224,115
Greater Than 14,999	1,099	96.74	98.89	96.54	12.55	102.43	32.58	235.19	95.96 to 97.66	232,150	224,115
Greater Than 29,999	1,098	96.74	98.81	96.53	12.47	102.36	32.58	235.19	95.96 to 97.60	232,343	224,284
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	194.67	194.67	194.67	00.00	100.00	194.67	194.67	N/A	20,000	38,933
30,000 TO 59,999	12	123.45	130.56	128.36	24.95	101.71	76.41	235.19	99.27 to 138.09	44,953	57,702
60,000 TO 99,999	65	115.80	120.47	120.30	17.21	100.14	62.97	219.95	110.66 to 126.51	79,895	96,115
100,000 TO 149,999	168	99.75	102.15	101.67	14.24	100.47	62.62	155.48	95.76 to 104.12	125,721	127,825
150,000 TO 249,999	499	95.50	96.38	96.33	10.90	100.05	58.16	141.40	94.54 to 96.55	199,361	192,049
250,000 TO 499,999	306	96.39	96.40	96.30	09.47	100.10	32.58	139.47	95.21 to 97.60	323,114	311,169
500,000 TO 999,999	47	90.27	90.92	90.55	11.61	100.41	60.05	132.26	85.58 to 96.67	611,801	554,011
1,000,000 +	1	66.10	66.10	66.10	00.00	100.00	66.10	66.10	N/A	1,150,000	760,200
<u>ALL</u>	<u>1,099</u>	<u>96.74</u>	<u>98.89</u>	<u>96.54</u>	<u>12.55</u>	<u>102.43</u>	<u>32.58</u>	<u>235.19</u>	<u>95.96 to 97.66</u>	<u>232,150</u>	<u>224,115</u>

27 Dodge
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 : 104
 Total Sales Price : 55,992,855
 Total Adj. Sales Price : 55,992,855
 Total Assessed Value : 49,770,452
 Avg. Adj. Sales Price : 538,393
 Avg. Assessed Value : 478,562

MEDIAN : 96
 WGT. MEAN : 89
 MEAN : 99
 COD : 20.80
 PRD : 111.71

COV : 27.66
 STD : 27.47
 Avg. Abs. Dev : 19.97
 MAX Sales Ratio : 218.29
 MIN Sales Ratio : 29.15

95% Median C.I. : 92.07 to 100.88
 95% Wgt. Mean C.I. : 82.13 to 95.64
 95% Mean C.I. : 94.02 to 104.58

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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	7	128.16	126.17	84.70	23.29	148.96	53.53	194.43	53.53 to 194.43	383,143	324,509
01-JAN-21 To 31-MAR-21	15	97.29	101.85	102.59	14.03	99.28	80.25	136.04	87.06 to 113.27	340,367	349,172
01-APR-21 To 30-JUN-21	5	86.48	97.68	87.71	21.25	111.37	73.35	143.97	N/A	607,143	532,554
01-JUL-21 To 30-SEP-21	10	99.03	99.14	82.39	23.86	120.33	29.15	138.85	73.77 to 129.39	439,797	362,336
01-OCT-21 To 31-DEC-21	11	111.34	111.87	94.68	27.30	118.16	61.22	218.29	70.56 to 142.91	396,545	375,448
01-JAN-22 To 31-MAR-22	8	100.76	97.21	79.88	12.75	121.70	56.47	114.85	56.47 to 114.85	825,600	659,508
01-APR-22 To 30-JUN-22	13	98.38	98.66	94.19	18.00	104.75	68.95	135.31	76.36 to 124.20	438,385	412,911
01-JUL-22 To 30-SEP-22	6	79.73	80.96	70.59	12.22	114.69	62.45	97.75	62.45 to 97.75	619,229	437,095
01-OCT-22 To 31-DEC-22	8	81.31	89.78	98.25	22.80	91.38	65.23	121.08	65.23 to 121.08	598,750	588,249
01-JAN-23 To 31-MAR-23	7	89.25	90.32	91.11	09.83	99.13	74.61	105.20	74.61 to 105.20	1,614,286	1,470,774
01-APR-23 To 30-JUN-23	8	92.79	93.20	80.97	17.24	115.10	61.67	149.92	61.67 to 149.92	369,750	299,388
01-JUL-23 To 30-SEP-23	6	95.87	93.98	88.06	13.57	106.72	70.78	113.38	70.78 to 113.38	223,750	197,044
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	37	100.88	105.15	90.63	22.13	116.02	29.15	194.43	94.24 to 116.24	411,383	372,845
01-OCT-21 To 30-SEP-22	38	95.57	99.38	85.36	21.55	116.42	56.47	218.29	85.20 to 107.19	536,347	457,800
01-OCT-22 To 30-SEP-23	29	92.14	91.72	91.11	16.28	100.67	61.67	149.92	77.01 to 98.86	703,121	640,647
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	41	97.29	103.37	92.62	22.37	111.61	29.15	218.29	87.06 to 112.57	412,224	381,796
01-JAN-22 To 31-DEC-22	35	92.07	93.26	86.37	18.29	107.98	56.47	135.31	82.61 to 103.48	594,548	513,499
<u>ALL</u>	104	95.99	99.30	88.89	20.80	111.71	29.15	218.29	92.07 to 100.88	538,393	478,562

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	88	97.17	99.55	89.17	20.57	111.64	29.15	218.29	91.72 to 101.56	608,015	542,197
2	16	94.59	97.91	82.70	20.53	118.39	65.23	149.92	74.61 to 110.43	155,469	128,572
<u>ALL</u>	104	95.99	99.30	88.89	20.80	111.71	29.15	218.29	92.07 to 100.88	538,393	478,562

27 Dodge
COMMERCIAL

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 95% Mean C.I. : 94.02 to 104.58

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	21	95.01	104.66	94.48	25.56	110.77	29.15	218.29	85.20 to 121.08	589,286	556,777
03	74	95.99	97.18	86.30	18.80	112.61	53.53	194.43	90.88 to 99.90	532,640	459,680
04	9	97.29	104.22	96.65	26.17	107.83	73.77	143.97	74.76 to 142.91	466,941	451,315
<u>ALL</u>	<u>104</u>	<u>95.99</u>	<u>99.30</u>	<u>88.89</u>	<u>20.80</u>	<u>111.71</u>	<u>29.15</u>	<u>218.29</u>	<u>92.07 to 100.88</u>	<u>538,393</u>	<u>478,562</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	4	127.46	124.86	127.10	18.85	98.24	94.60	149.92	N/A	20,625	26,215
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	104	95.99	99.30	88.89	20.80	111.71	29.15	218.29	92.07 to 100.88	538,393	478,562
Greater Than 14,999	104	95.99	99.30	88.89	20.80	111.71	29.15	218.29	92.07 to 100.88	538,393	478,562
Greater Than 29,999	100	95.22	98.28	88.83	20.56	110.64	29.15	218.29	90.88 to 99.90	559,104	496,656
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	4	127.46	124.86	127.10	18.85	98.24	94.60	149.92	N/A	20,625	26,215
30,000 TO 59,999	6	116.66	134.42	138.74	41.37	96.89	74.61	218.29	74.61 to 218.29	42,917	59,544
60,000 TO 99,999	6	95.00	91.68	91.61	09.60	100.08	71.74	110.43	71.74 to 110.43	72,167	66,111
100,000 TO 149,999	12	94.83	91.12	90.73	13.67	100.43	70.56	117.07	74.38 to 100.90	120,375	109,212
150,000 TO 249,999	14	97.84	101.97	101.60	20.45	100.36	65.23	143.97	80.91 to 135.90	194,714	197,837
250,000 TO 499,999	34	101.91	103.90	104.48	16.84	99.44	61.67	142.91	92.39 to 114.67	336,426	351,498
500,000 TO 999,999	15	90.88	93.00	92.95	17.12	100.05	70.07	124.20	76.23 to 112.30	640,667	595,486
1,000,000 TO 1,999,999	10	83.44	81.45	81.81	25.64	99.56	29.15	121.08	53.53 to 105.20	1,523,321	1,246,221
2,000,000 TO 4,999,999	2	59.46	59.46	58.98	05.03	100.81	56.47	62.45	N/A	2,783,837	1,641,924
5,000,000 TO 9,999,999	1	89.15	89.15	89.15	00.00	100.00	89.15	89.15	N/A	9,200,000	8,202,135
10,000,000 +											
<u>ALL</u>	<u>104</u>	<u>95.99</u>	<u>99.30</u>	<u>88.89</u>	<u>20.80</u>	<u>111.71</u>	<u>29.15</u>	<u>218.29</u>	<u>92.07 to 100.88</u>	<u>538,393</u>	<u>478,562</u>

27 Dodge
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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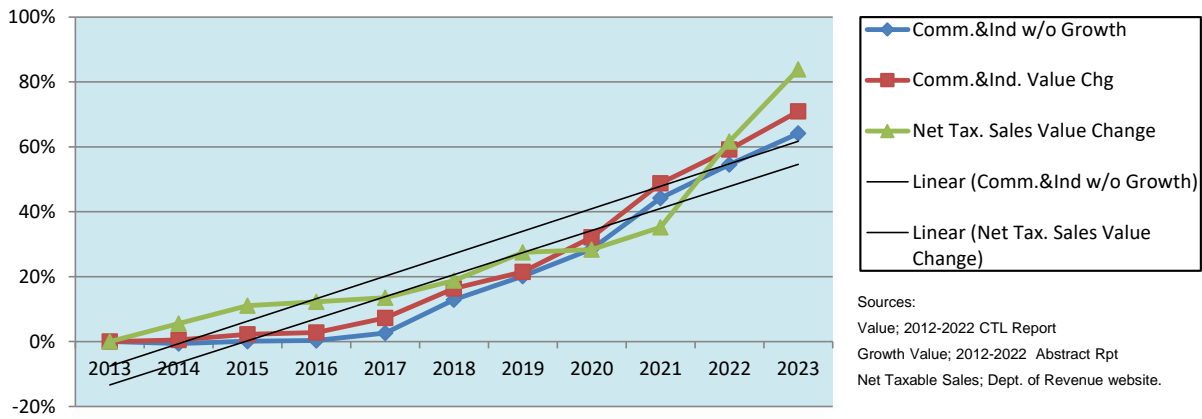
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 95% Wgt. Mean C.I. : 82.13 to 95.64
 95% Mean C.I. : 94.02 to 104.58

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
303	1	99.22	99.22	99.22	00.00	100.00	99.22	99.22	N/A	1,850,000	1,835,549
304	1	113.38	113.38	113.38	00.00	100.00	113.38	113.38	N/A	300,000	340,136
336	1	98.00	98.00	98.00	00.00	100.00	98.00	98.00	N/A	40,000	39,198
341	5	99.90	92.12	76.86	14.97	119.85	56.47	112.57	N/A	1,198,260	920,988
342	1	53.53	53.53	53.53	00.00	100.00	53.53	53.53	N/A	1,530,000	818,976
344	7	97.75	111.78	105.15	22.87	106.31	81.17	194.43	81.17 to 194.43	234,643	246,718
349	3	98.86	89.60	79.11	16.02	113.26	61.22	108.73	N/A	866,667	685,647
350	4	87.53	88.73	75.59	19.04	117.38	62.45	117.43	N/A	1,227,022	927,520
351	2	86.86	86.86	85.30	18.51	101.83	70.78	102.93	N/A	360,000	307,064
352	22	94.63	103.81	94.45	24.93	109.91	29.15	218.29	85.20 to 121.08	564,545	533,225
353	21	97.17	100.45	99.56	21.76	100.89	61.67	149.92	74.61 to 114.85	212,024	211,094
381	2	91.06	91.06	91.69	28.37	99.31	65.23	116.89	N/A	205,000	187,964
384	1	94.60	94.60	94.60	00.00	100.00	94.60	94.60	N/A	15,000	14,190
386	2	98.56	98.56	105.67	30.04	93.27	68.95	128.16	N/A	223,750	236,428
406	11	91.72	97.35	99.64	20.25	97.70	70.07	142.91	76.84 to 129.39	331,497	330,316
410	3	94.57	99.57	97.06	10.57	102.59	87.06	117.07	N/A	121,833	118,248
419	2	85.07	85.07	77.34	15.65	109.99	71.76	98.38	N/A	512,500	396,388
434	1	135.90	135.90	135.90	00.00	100.00	135.90	135.90	N/A	190,000	258,212
442	4	106.00	105.52	108.90	06.63	96.90	95.43	114.67	N/A	192,500	209,631
455	1	80.25	80.25	80.25	00.00	100.00	80.25	80.25	N/A	400,000	321,018
494	4	77.50	93.19	80.10	24.41	116.34	73.77	143.97	N/A	631,250	505,638
528	3	100.90	107.74	108.81	18.87	99.02	82.60	139.71	N/A	143,000	155,594
530	1	92.49	92.49	92.49	00.00	100.00	92.49	92.49	N/A	115,000	106,360
595	1	89.15	89.15	89.15	00.00	100.00	89.15	89.15	N/A	9,200,000	8,202,135
<u>ALL</u>	<u>104</u>	95.99	99.30	88.89	20.80	111.71	29.15	218.29	92.07 to 100.88	538,393	478,562

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	\$ 423,677,895	\$ 15,309,155	3.61%	\$ 408,368,740		\$ 408,559,080	
2013	\$ 425,945,575	\$ 4,848,803	1.14%	\$ 421,096,772	-0.61%	\$ 431,146,188	5.53%
2014	\$ 433,124,692	\$ 8,942,508	2.06%	\$ 424,182,184	-0.41%	\$ 453,926,085	5.28%
2015	\$ 435,380,937	\$ 10,358,580	2.38%	\$ 425,022,357	-1.87%	\$ 458,723,019	1.06%
2016	\$ 454,428,792	\$ 19,626,393	4.32%	\$ 434,802,399	-0.13%	\$ 463,914,656	1.13%
2017	\$ 492,885,293	\$ 14,432,459	2.93%	\$ 478,452,834	5.29%	\$ 485,383,921	4.63%
2018	\$ 514,664,905	\$ 5,531,578	1.07%	\$ 509,133,327	3.30%	\$ 520,950,826	7.33%
2019	\$ 559,808,147	\$ 15,309,900	2.73%	\$ 544,498,247	5.80%	\$ 524,338,050	0.65%
2020	\$ 630,548,905	\$ 19,522,645	3.10%	\$ 611,026,260	9.15%	\$ 552,495,940	5.37%
2021	\$ 674,550,731	\$ 19,665,730	2.92%	\$ 654,885,001	3.86%	\$ 660,589,732	19.56%
2022	\$ 724,209,156	\$ 28,719,844	3.97%	\$ 695,489,312	3.10%	\$ 751,254,585	13.72%
2023	\$ 824,338,074	\$ 14,327,802	1.74%	\$ 810,010,272	11.85%	\$ 705,796,992	-6.05%
Ann %chg	6.83%			Average	3.57%	5.05%	5.29%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	-0.61%	0.54%	5.53%
2014	0.12%	2.23%	11.10%
2015	0.32%	2.76%	12.28%
2016	2.63%	7.26%	13.55%
2017	12.93%	16.33%	18.80%
2018	20.17%	21.48%	27.51%
2019	28.52%	32.13%	28.34%
2020	44.22%	48.83%	35.23%
2021	54.57%	59.21%	61.69%
2022	64.16%	70.93%	83.88%
2023	91.19%	94.57%	72.75%

County Number	27
County Name	Dodge

27 Dodge
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 : 59
 Total Sales Price : 47,514,540
 Total Adj. Sales Price : 47,514,540
 Total Assessed Value : 35,109,081
 Avg. Adj. Sales Price : 805,331
 Avg. Assessed Value : 595,069

MEDIAN : 75
 WGT. MEAN : 74
 MEAN : 77
 COD : 20.91
 PRD : 104.51

COV : 31.02
 STD : 23.95
 Avg. Abs. Dev : 15.68
 MAX Sales Ratio : 171.64
 MIN Sales Ratio : 34.09

95% Median C.I. : 69.61 to 79.27
 95% Wgt. Mean C.I. : 67.99 to 79.80
 95% Mean C.I. : 71.11 to 83.33

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DATE OF SALE *											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	6	79.74	79.77	74.23	11.78	107.46	58.89	96.85	58.89 to 96.85	1,048,536	778,335
01-JAN-21 To 31-MAR-21	9	81.26	83.93	81.20	08.77	103.36	71.66	111.71	76.80 to 89.31	1,029,249	835,712
01-APR-21 To 30-JUN-21	4	64.07	64.82	73.71	14.05	87.94	47.69	83.46	N/A	739,489	545,108
01-JUL-21 To 30-SEP-21	5	76.57	76.46	70.78	19.00	108.02	44.73	104.18	N/A	899,185	636,467
01-OCT-21 To 31-DEC-21	7	75.62	85.67	77.69	24.04	110.27	57.55	155.68	57.55 to 155.68	853,037	662,700
01-JAN-22 To 31-MAR-22	10	69.30	78.02	66.32	28.69	117.64	41.39	171.64	52.76 to 87.52	656,553	435,427
01-APR-22 To 30-JUN-22	7	68.55	78.59	77.61	16.62	101.26	65.19	97.50	65.19 to 97.50	742,325	576,115
01-JUL-22 To 30-SEP-22	2	97.00	97.00	84.19	38.52	115.22	59.64	134.35	N/A	982,875	827,435
01-OCT-22 To 31-DEC-22	3	74.99	76.66	73.48	09.60	104.33	66.70	88.30	N/A	610,933	448,919
01-JAN-23 To 31-MAR-23	1	47.88	47.88	47.88	00.00	100.00	47.88	47.88	N/A	734,400	351,646
01-APR-23 To 30-JUN-23	4	63.15	61.19	57.10	18.84	107.16	44.33	74.14	N/A	447,548	255,561
01-JUL-23 To 30-SEP-23	1	34.09	34.09	34.09	00.00	100.00	34.09	34.09	N/A	450,000	153,410
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	24	79.08	78.15	76.29	13.92	102.44	44.73	111.71	71.75 to 84.93	958,681	731,424
01-OCT-21 To 30-SEP-22	26	70.78	81.69	74.53	26.59	109.61	41.39	171.64	67.93 to 85.71	757,647	564,648
01-OCT-22 To 30-SEP-23	9	66.70	61.86	59.78	21.47	103.48	34.09	88.30	44.33 to 74.99	534,155	319,339
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	25	77.26	79.87	77.23	17.43	103.42	44.73	155.68	71.66 to 83.46	907,535	700,923
01-JAN-22 To 31-DEC-22	22	69.43	79.74	73.19	24.96	108.95	41.39	171.64	66.70 to 87.52	707,289	517,668
<u>ALL</u>	59	74.99	77.22	73.89	20.91	104.51	34.09	171.64	69.61 to 79.27	805,331	595,069

AREA (MARKET)											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	31	75.62	72.00	70.90	15.91	101.55	41.39	97.44	66.70 to 79.27	900,556	638,466
2	25	73.35	83.09	78.75	26.26	105.51	34.09	171.64	68.28 to 84.93	710,218	559,301
3	3	90.04	82.33	72.43	19.04	113.67	52.76	104.18	N/A	613,944	444,702
<u>ALL</u>	59	74.99	77.22	73.89	20.91	104.51	34.09	171.64	69.61 to 79.27	805,331	595,069

27 Dodge
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 : 59
 Total Sales Price : 47,514,540
 Total Adj. Sales Price : 47,514,540
 Total Assessed Value : 35,109,081
 Avg. Adj. Sales Price : 805,331
 Avg. Assessed Value : 595,069

MEDIAN : 75
 WGT. MEAN : 74
 MEAN : 77
 COD : 20.91
 PRD : 104.51

COV : 31.02
 STD : 23.95
 Avg. Abs. Dev : 15.68
 MAX Sales Ratio : 171.64
 MIN Sales Ratio : 34.09

95% Median C.I. : 69.61 to 79.27
 95% Wgt. Mean C.I. : 67.99 to 79.80
 95% Mean C.I. : 71.11 to 83.33

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	6	73.52	76.14	78.09	08.77	97.50	66.70	89.31	66.70 to 89.31	896,625	700,142
1	5	74.99	76.95	78.57	09.53	97.94	66.70	89.31	N/A	995,950	782,537
2	1	72.04	72.04	72.04	00.00	100.00	72.04	72.04	N/A	400,000	288,169
Dry											
County	19	69.61	70.47	69.04	11.87	102.07	41.39	90.04	65.19 to 78.90	847,086	584,863
1	7	71.24	67.51	64.74	14.02	104.28	41.39	81.09	41.39 to 81.09	712,090	460,997
2	10	69.08	72.36	72.24	06.96	100.17	65.19	85.71	67.51 to 80.59	971,918	702,117
3	2	71.40	71.40	62.14	26.11	114.90	52.76	90.04	N/A	695,416	432,122
ALL	59	74.99	77.22	73.89	20.91	104.51	34.09	171.64	69.61 to 79.27	805,331	595,069

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	13	72.04	72.69	71.32	15.02	101.92	44.73	96.85	58.89 to 84.93	1,066,533	760,687
1	10	72.65	73.04	71.77	15.60	101.77	44.73	96.85	58.89 to 89.31	1,194,573	857,336
2	3	72.04	71.51	68.55	12.67	104.32	57.55	84.93	N/A	639,733	438,526
Dry											
County	26	71.45	72.48	71.22	16.11	101.77	41.39	134.35	67.51 to 78.90	801,389	570,754
1	11	71.24	66.12	64.11	17.04	103.14	41.39	87.52	47.69 to 81.09	681,112	436,677
2	13	71.75	78.03	76.73	13.73	101.69	65.19	134.35	68.21 to 83.18	919,466	705,533
3	2	71.40	71.40	62.14	26.11	114.90	52.76	90.04	N/A	695,416	432,122
Grass											
County	1	74.14	74.14	74.14	00.00	100.00	74.14	74.14	N/A	162,000	120,105
2	1	74.14	74.14	74.14	00.00	100.00	74.14	74.14	N/A	162,000	120,105
ALL	59	74.99	77.22	73.89	20.91	104.51	34.09	171.64	69.61 to 79.27	805,331	595,069

Dodge County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dodge	1	7,073	7,146	6,878	6,914	5,540	6,938	5,475	5,426	6,859
Washington	1	7,935	7,155	7,155	7,005	-	4,655	4,295	2,925	6,422
Saunders	1	n/a	6,122	6,122	5,723	n/a	5,114	4,200	3,854	5,048
Saunders	2	7,570	-	7,033	6,501	-	5,894	5,271	5,111	6,850
Saunders	3	7,484	-	6,887	6,382	-	5,810	4,971	4,385	6,233
Colfax	1	6,404	6,304	6,304	6,051	5,740	5,526	5,100	4,818	5,970
Dodge	2	7,337	7,319	7,191	7,192	7,150	6,935	7,050	6,987	7,197
Colfax	1	6,404	6,304	6,304	6,051	5,740	5,526	5,100	4,818	5,970
Cuming	4	7,929	7,610	7,610	7,954	5,351	n/a	6,896	5,591	7,352
Burt	2	6,300	5,925	5,925	5,690	n/a	5,375	4,350	3,475	5,781
Washington	1	7,935	7,155	7,155	7,005	-	4,655	4,295	2,925	6,422
Dodge	3	7,325	7,250	7,250	7,225	7,150	7,125	7,050	7,025	7,276
Washington	1	7,935	7,155	7,155	7,005	-	4,655	4,295	2,925	6,422
Saunders	3	7,484	-	6,887	6,382	-	5,810	4,971	4,385	6,233

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dodge	1	5,328	5,494	5,180	-	4,825	5,092	4,854	5,093	5,220
Washington	1	7,950	7,917	6,920	-	4,484	4,480	4,065	2,790	5,805
Saunders	1	6,517	6,184	6,092	n/a	5,290	4,672	3,964	3,677	4,918
Saunders	2	5,682	5,562	5,386	-	4,851	4,422	3,893	3,797	5,368
Saunders	3	5,965	5,783	5,655	-	4,930	4,617	4,157	3,922	5,207
Colfax	1	7,434	7,317	7,007	6,878	6,399	6,329	5,846	5,382	6,651
Dodge	2	7,424	7,425	7,173	7,225	6,635	7,021	6,870	6,815	7,224
Colfax	1	7,434	7,317	7,007	6,878	6,399	6,329	5,846	5,382	6,651
Cuming	4	7,490	7,485	7,028	6,919	4,196	6,444	5,326	5,068	6,936
Burt	2	6,600	6,300	5,900	n/a	4,519	5,550	4,175	3,874	5,745
Washington	1	7,950	7,917	6,920	-	4,484	4,480	4,065	2,790	5,805
Dodge	3	7,475	7,425	7,275	7,225	7,075	7,025	6,875	6,825	7,264
Washington	1	7,950	7,917	6,920	-	4,484	4,480	4,065	2,790	5,805
Saunders	3	5,965	5,783	5,655	-	4,930	4,617	4,157	3,922	5,207

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dodge	1	2,534	2,520	2,459	2,450	n/a	n/a	n/a	2,220	2,509
Washington	1	2,555	2,350	2,005	1,930	n/a	1,835	1,780	1,606	2,424
Saunders	1	2,364	2,364	2,364	n/a	n/a	2,100	n/a	2,099	2,361
Saunders	2	2,354	2,360	2,365	-	-	-	-	2,098	2,340
Saunders	3	2,365	2,365	2,361	-	-	2,100	-	2,100	2,360
Colfax	1	2,129	2,128	1,928	1,928	n/a	1,821	n/a	1,714	2,081
Dodge	2	2,341	2,260	2,205	2,151	n/a	n/a	n/a	n/a	2,288
Colfax	1	2,129	2,128	1,928	1,928	n/a	1,821	n/a	1,714	2,081
Cuming	4	3,169	3,159	2,486	2,766	n/a	n/a	n/a	n/a	2,992
Burt	2	2,850	2,350	2,100	2,080	n/a	n/a	n/a	1,770	2,475
Washington	1	2,555	2,350	2,005	1,930	n/a	1,835	1,780	1,606	2,424
Dodge	3	2,300	2,250	2,200	2,150	n/a	n/a	n/a	n/a	2,262
Washington	1	2,555	2,350	2,005	1,930	n/a	1,835	1,780	1,606	2,424
Saunders	3	2,365	2,365	2,361	2,361	2,100	2,100	-	2,100	2,360

County	Mkt Area	CRP	TIMBER	WASTE
Dodge	1	3,210	n/a	293
Washington	1	4,080	n/a	460
Saunders	1	2,478	630	250
Saunders	2	2,520	628	250
Saunders	3	2,474	630	250
Colfax	1	4,389	1,680	150
Dodge	2	3,210	n/a	296
Colfax	1	4,389	1,680	150
Cuming	4	5,664	1,400	311
Burt	2	3,596	n/a	273
Washington	1	4,080	n/a	460
Dodge	3	3,210	n/a	193
Washington	1	4,080	n/a	460
Saunders	3	2,474	630	250

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

Type : Qualified

Number of Sales :	31	Median :	76	COV :	21.51	95% Median C.I. :	66.70 to 79.27
Total Sales Price :	26,674,405	Wgt. Mean :	71	STD :	15.49	95% Wgt. Mean C.I. :	65.18 to 76.62
Total Adj. Sales Price :	27,917,249	Mean :	72	Avg. Abs.Dev :	12.03	95% Mean C.I. :	66.32 to 77.68
Total Assessed Value :	19,792,454						
Avg. Adj. Sales Price :	900,556	COD :	15.91	MAX Sales Ratio :	97.44		
Avg. Assessed Value :	638,466	PRD :	101.55	MIN Sales Ratio :	41.39		

What IF

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	3	78.88	78.21	71.04	16.04	110.09	58.89	96.85	N/A	1,414,020	1,004,468
01/01/2021 To 03/31/2021	6	78.27	79.26	79.12	05.14	100.18	71.66	89.31	71.66 to 89.31	1,193,400	944,257
04/01/2021 To 06/30/2021	3	63.96	65.04	74.15	18.64	87.71	47.69	83.46	N/A	942,667	699,015
07/01/2021 To 09/30/2021	2	60.65	60.65	59.76	26.25	101.49	44.73	76.57	N/A	1,089,335	651,021
10/01/2021 To 12/31/2021	3	75.62	79.56	76.94	09.07	103.41	71.24	91.81	N/A	629,457	484,330
01/01/2022 To 03/31/2022	7	70.31	69.64	65.27	15.82	106.70	41.39	87.52	41.39 to 87.52	679,194	443,304
04/01/2022 To 06/30/2022	1	97.44	97.44	97.44		100.00	97.44	97.44	N/A	450,000	438,478
07/01/2022 To 09/30/2022	1	59.64	59.64	59.64		100.00	59.64	59.64	N/A	1,320,000	787,276
10/01/2022 To 12/31/2022	3	74.99	76.66	73.48	09.60	104.33	66.70	88.30	N/A	610,933	448,919
01/01/2023 To 03/31/2023	1	47.88	47.88	47.88		100.00	47.88	47.88	N/A	734,400	351,646
04/01/2023 To 06/30/2023	1	44.33	44.33	44.33		100.00	44.33	44.33	N/A	528,192	234,145
07/01/2023 To 09/30/2023											
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	14	77.03	73.33	73.61	13.54	99.62	44.73	96.85	58.89 to 83.46	1,172,081	862,717
10/01/2021 To 09/30/2022	12	73.43	73.60	68.73	16.06	107.09	41.39	97.44	60.35 to 87.52	701,061	481,823
10/01/2022 To 09/30/2023	5	66.70	64.44	62.43	21.32	103.22	44.33	88.30	N/A	619,078	386,509
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	14	76.69	73.62	74.83	11.89	98.38	44.73	91.81	63.96 to 83.46	1,003,960	751,258
01/01/2022 To 12/31/2022	12	72.65	72.88	67.91	16.28	107.32	41.39	97.44	60.35 to 87.52	696,430	472,970

AGRICULTURAL

Type : Qualified

Number of Sales :	31	Median :	76	COV :	21.51	95% Median C.I. :	66.70 to 79.27
Total Sales Price :	26,674,405	Wgt. Mean :	71	STD :	15.49	95% Wgt. Mean C.I. :	65.18 to 76.62
Total Adj. Sales Price :	27,917,249	Mean :	72	Avg. Abs. Dev :	12.03	95% Mean C.I. :	66.32 to 77.68
Total Assessed Value :	19,792,454						
Avg. Adj. Sales Price :	900,556	COD :	15.91	MAX Sales Ratio :	97.44		
Avg. Assessed Value :	638,466	PRD :	101.55	MIN Sales Ratio :	41.39		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	31	75.62	72.00	70.90	15.91	101.55	41.39	97.44	66.70 to 79.27	900,556	638,466

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 Value
<u>Irrigated</u>											
County	5	74.99	76.95	78.57	09.53	97.94	66.70	89.31	N/A	995,950	782,537
1	5	74.99	76.95	78.57	09.53	97.94	66.70	89.31	N/A	995,950	782,537
<u>Dry</u>											
County	7	71.24	67.51	64.74	14.02	104.28	41.39	81.09	41.39 to 81.09	712,090	460,997
1	7	71.24	67.51	64.74	14.02	104.28	41.39	81.09	41.39 to 81.09	712,090	460,997
<u>ALL</u>											
10/01/2020 To 09/30/2023	31	75.62	72.00	70.90	15.91	101.55	41.39	97.44	66.70 to 79.27	900,556	638,466

80%MLU By Market Area

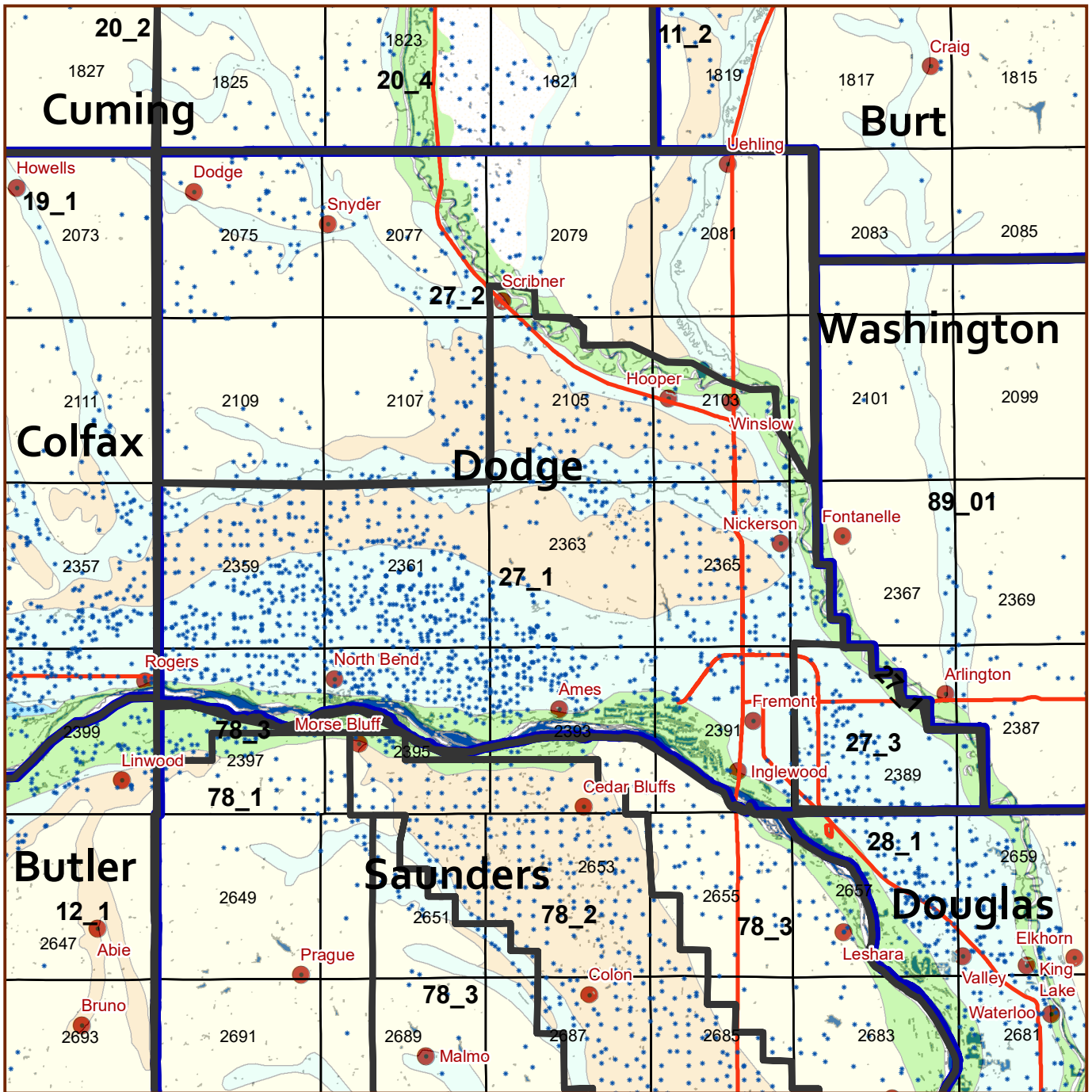
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Irrigated</u>											
County	10	72.65	73.04	71.77	15.60	101.77	44.73	96.85	58.89 to 89.31	1,194,573	857,336
1	10	72.65	73.04	71.77	15.60	101.77	44.73	96.85	58.89 to 89.31	1,194,573	857,336
<u>Dry</u>											
County	11	71.24	66.12	64.11	17.04	103.14	41.39	87.52	47.69 to 81.09	681,112	436,677
1	11	71.24	66.12	64.11	17.04	103.14	41.39	87.52	47.69 to 81.09	681,112	436,677
<u>ALL</u>											
10/01/2020 To 09/30/2023	31	75.62	72.00	70.90	15.91	101.55	41.39	97.44	66.70 to 79.27	900,556	638,466

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
AREA (MARKET)	1	Total	Increase	0%

What IF

DODGE COUNTY



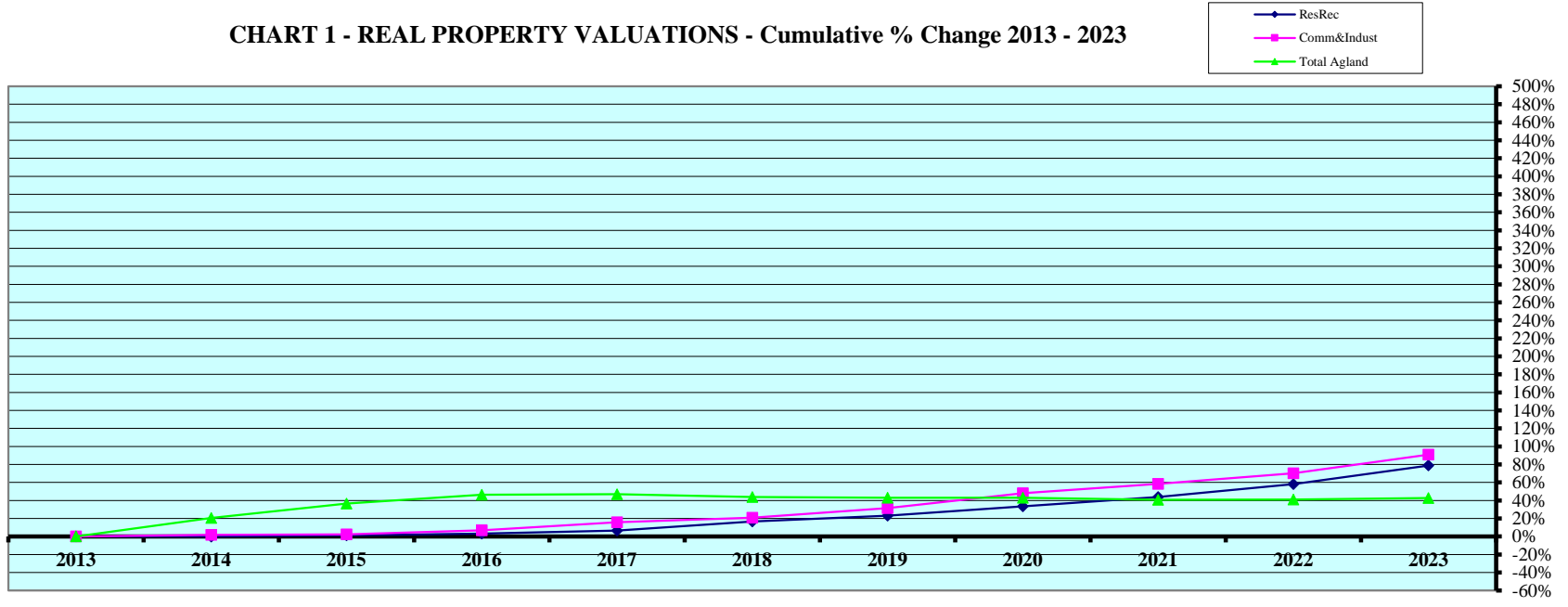
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils CLASS

- Excessive 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	1,371,816,357	-	-	-	425,945,575	-	-	-	1,137,161,285	-	-	-
2014	1,370,479,222	-1,337,135	-0.10%	-0.10%	433,124,692	7,179,117	1.69%	1.69%	1,371,344,790	234,183,505	20.59%	20.59%
2015	1,386,872,444	16,393,222	1.20%	1.10%	435,380,937	2,256,245	0.52%	2.22%	1,554,199,505	182,854,715	13.33%	36.67%
2016	1,414,873,356	28,000,912	2.02%	3.14%	454,428,792	19,047,855	4.37%	6.69%	1,663,137,560	108,938,055	7.01%	46.25%
2017	1,459,884,366	45,011,010	3.18%	6.42%	492,885,293	38,456,501	8.46%	15.72%	1,671,142,440	8,004,880	0.48%	46.96%
2018	1,601,638,654	141,754,288	9.71%	16.75%	514,664,905	21,779,612	4.42%	20.83%	1,636,928,981	-34,213,459	-2.05%	43.95%
2019	1,689,052,262	87,413,608	5.46%	23.13%	559,808,147	45,143,242	8.77%	31.43%	1,626,779,024	-10,149,957	-0.62%	43.06%
2020	1,830,981,916	141,929,654	8.40%	33.47%	630,548,905	70,740,758	12.64%	48.04%	1,626,470,396	-308,628	-0.02%	43.03%
2021	1,974,106,292	143,124,376	7.82%	43.90%	674,550,731	44,001,826	6.98%	58.37%	1,601,984,617	-24,485,779	-1.51%	40.88%
2022	2,170,768,804	196,662,512	9.96%	58.24%	725,445,993	50,895,262	7.55%	70.31%	1,603,931,579	1,946,962	0.12%	41.05%
2023	2,452,589,187	281,820,383	12.98%	78.78%	813,138,722	87,692,729	12.09%	90.90%	1,624,224,066	20,292,487	1.27%	42.83%

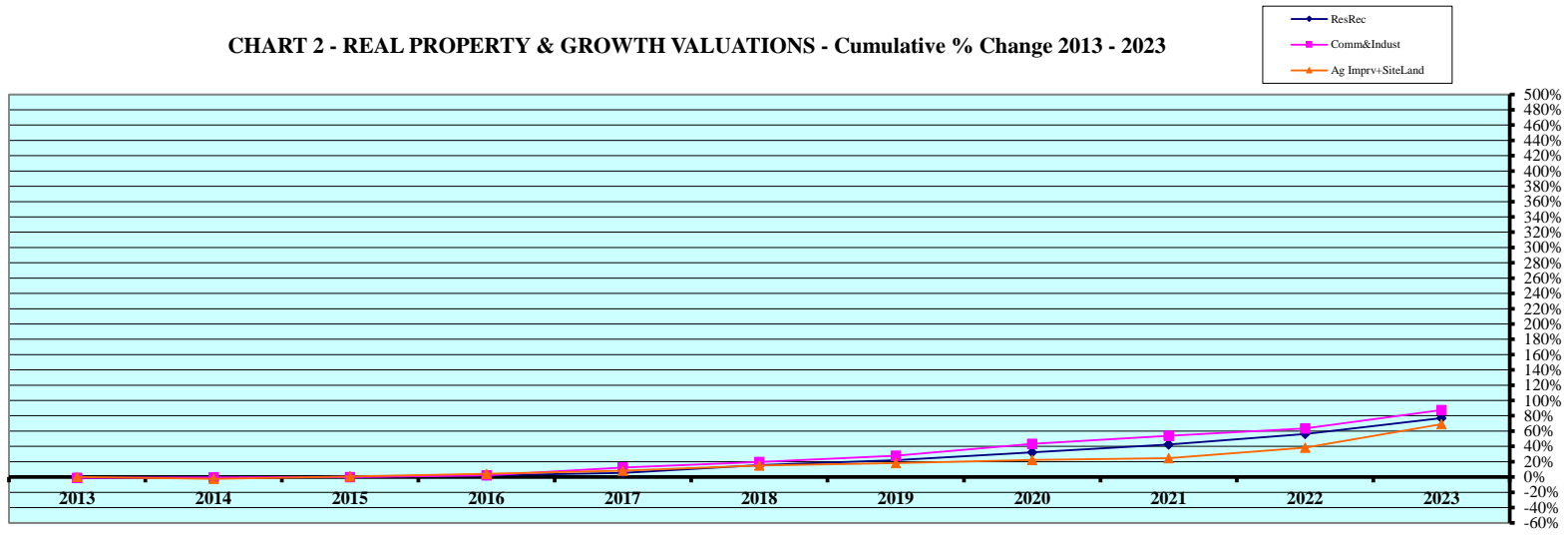
Rate Annual %chg: Residential & Recreational **5.98%** Commercial & Industrial **6.68%** Agricultural Land **3.63%**

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

CHART 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.
Source: 2013 - 2023 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

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	1,371,816,357	11,712,658	0.85%	1,360,103,699	-	-0.85%	425,945,575	4,848,803	1.14%	421,096,772	-	-1.14%	
2014	1,370,479,222	9,497,603	0.69%	1,360,981,619	-0.79%	-0.79%	433,124,692	8,942,508	2.06%	424,182,184	-0.41%	-0.41%	
2015	1,386,872,444	10,476,113	0.76%	1,376,396,331	0.43%	0.33%	435,380,937	10,358,580	2.38%	425,022,357	-1.87%	-0.22%	
2016	1,414,873,356	15,128,002	1.07%	1,399,745,354	0.93%	2.04%	454,428,792	19,626,393	4.32%	434,802,399	-0.13%	2.08%	
2017	1,459,884,366	13,270,056	0.91%	1,446,614,310	2.24%	5.45%	492,885,293	14,432,459	2.93%	478,452,834	5.29%	12.33%	
2018	1,601,638,654	18,262,582	1.14%	1,583,376,072	8.46%	15.42%	514,664,905	5,531,578	1.07%	509,133,327	3.30%	19.53%	
2019	1,689,052,262	16,810,399	1.00%	1,672,241,863	4.41%	21.90%	559,808,147	15,309,900	2.73%	544,498,247	5.80%	27.83%	
2020	1,830,981,916	18,292,200	1.00%	1,812,689,716	7.32%	32.14%	630,548,905	19,522,645	3.10%	611,026,260	9.15%	43.45%	
2021	1,974,106,292	18,415,646	0.93%	1,955,690,646	6.81%	42.56%	674,550,731	19,665,730	2.92%	654,885,001	3.86%	53.75%	
2022	2,170,768,804	29,565,882	1.36%	2,141,202,922	8.46%	56.09%	725,445,993	28,719,844	3.96%	696,726,149	3.29%	63.57%	
2023	2,452,589,187	24,985,953	1.02%	2,427,603,234	11.83%	76.96%	813,138,722	14,327,802	1.76%	798,810,920	10.11%	87.54%	
Rate Ann%chg	5.98%			Resid & Recreat w/o growth			6.68%			C & I w/o growth			3.84%

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	65,505,980	36,176,420	101,682,400	1,980,839	1.95%	99,701,561	-	-
2014	67,545,205	35,788,455	103,333,660	4,115,845	3.98%	99,217,815	-2.42%	-2.42%
2015	68,366,354	35,785,730	104,152,084	1,802,057	1.73%	102,350,027	-0.95%	0.66%
2016	72,107,635	40,100,395	112,208,030	6,331,650	5.64%	105,876,380	1.66%	4.12%
2017	72,278,880	42,753,220	115,032,100	5,035,375	4.38%	109,996,725	-1.97%	8.18%
2018	75,852,795	47,277,172	123,129,967	6,140,267	4.99%	116,989,700	1.70%	15.05%
2019	72,511,676	50,999,088	123,510,764	3,420,706	2.77%	120,090,058	-2.47%	18.10%
2020	74,524,389	54,101,105	128,625,494	4,303,412	3.35%	124,322,082	0.66%	22.27%
2021	73,270,641	57,528,798	130,799,439	4,194,856	3.21%	126,604,583	-1.57%	24.51%
2022	78,779,594	66,286,148	145,065,742	4,360,235	3.01%	140,705,507	7.57%	38.38%
2023	88,928,859	89,284,124	178,212,983	6,307,588	3.54%	171,905,395	18.50%	69.06%
Rate Ann%chg	3.10%	9.45%	5.77%	Ag Imprv+Site w/o growth			2.07%	

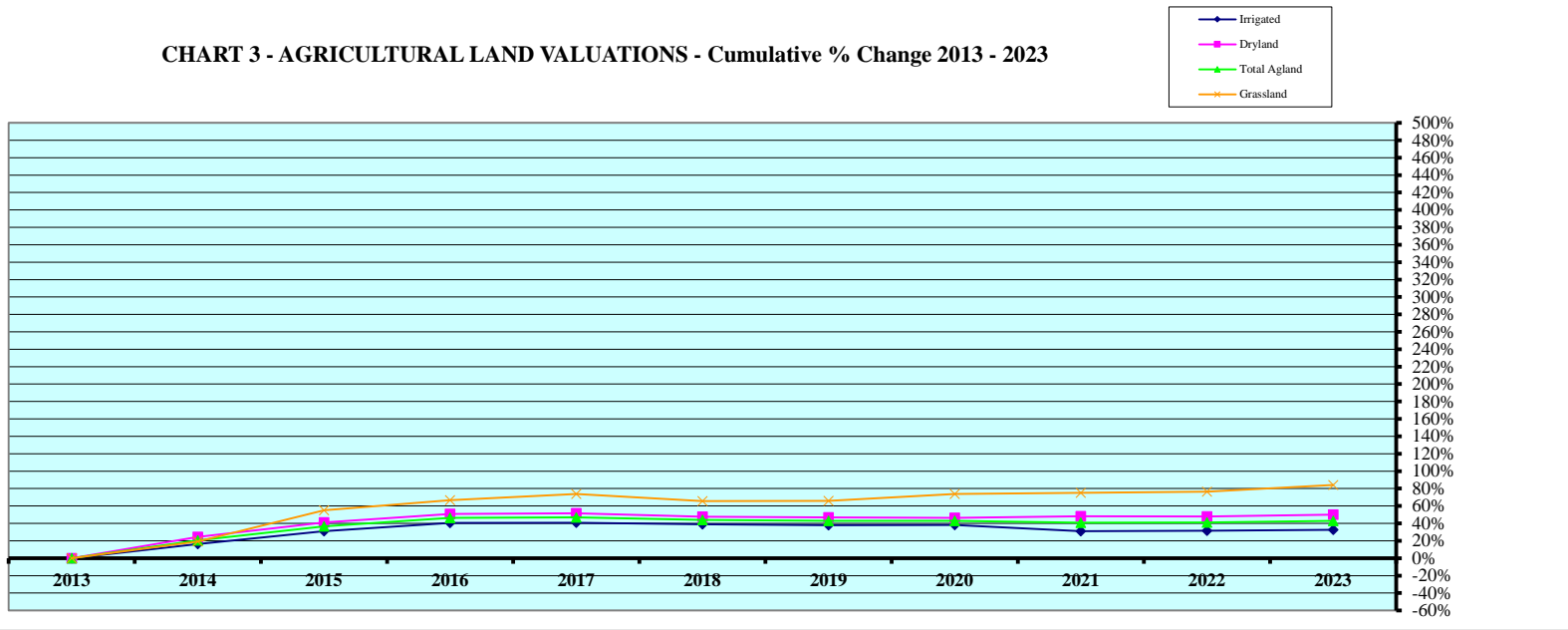
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

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	505,841,985	-	-	-	605,214,585	-	-	-	22,438,980	-	-	-
2014	588,419,045	82,577,060	16.32%	16.32%	752,632,635	147,418,050	24.36%	24.36%	26,735,525	4,296,545	19.15%	19.15%
2015	663,305,925	74,886,880	12.73%	31.13%	853,206,640	100,574,005	13.36%	40.98%	34,810,565	8,075,040	30.20%	55.13%
2016	710,830,785	47,524,860	7.16%	40.52%	912,279,035	59,072,395	6.92%	50.74%	37,371,940	2,561,375	7.36%	66.55%
2017	711,863,945	1,033,160	0.15%	40.73%	917,601,565	5,322,530	0.58%	51.62%	38,975,160	1,603,220	4.29%	73.69%
2018	702,370,888	-9,493,057	-1.33%	38.85%	893,445,978	-24,155,587	-2.63%	47.62%	37,169,587	-1,805,573	-4.63%	65.65%
2019	697,640,482	-4,730,406	-0.67%	37.92%	889,064,064	-4,381,914	-0.49%	46.90%	37,212,499	42,912	0.12%	65.84%
2020	698,723,609	1,083,127	0.16%	38.13%	885,906,867	-3,157,197	-0.36%	46.38%	38,992,926	1,780,427	4.78%	73.77%
2021	663,611,316	-35,112,293	-5.03%	31.19%	896,210,393	10,303,526	1.16%	48.08%	39,316,836	323,910	0.83%	75.22%
2022	665,900,520	2,289,204	0.34%	31.64%	895,628,616	-581,777	-0.06%	47.99%	39,597,781	280,945	0.71%	76.47%
2023	671,590,960	5,690,440	0.85%	32.77%	908,558,204	12,929,588	1.44%	50.12%	41,316,185	1,718,404	4.34%	84.13%

Rate Ann.%chg: Irrigated **2.87%** Dryland **4.15%** Grassland **6.29%**

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	3,281,035	-	-	-	384,700	-	-	-	1,137,161,285	-	-	-
2014	3,220,695	-60,340	-1.84%	-1.84%	336,890	-47,810	-12.43%	-12.43%	1,371,344,790	234,183,505	20.59%	20.59%
2015	2,616,695	-604,000	-18.75%	-20.25%	259,680	-77,210	-22.92%	-32.50%	1,554,199,505	182,854,715	13.33%	36.67%
2016	2,625,300	8,605	0.33%	-19.99%	30,500	-229,180	-88.25%	-92.07%	1,663,137,560	108,938,055	7.01%	46.25%
2017	2,665,170	39,870	1.52%	-18.77%	36,600	6,100	20.00%	-90.49%	1,671,142,440	8,004,880	0.48%	46.96%
2018	2,893,838	228,668	8.58%	-11.80%	1,048,690	1,012,090	2765.27%	172.60%	1,636,928,981	-34,213,459	-2.05%	43.95%
2019	2,861,979	-31,859	-1.10%	-12.77%	0	-1,048,690	-100.00%	-100.00%	1,626,779,024	-10,149,957	-0.62%	43.06%
2020	2,846,994	-14,985	-0.52%	-13.23%	0	0	-	-100.00%	1,626,470,396	-308,628	-0.02%	43.03%
2021	2,846,072	-922	-0.03%	-13.26%	0	0	-	-100.00%	1,601,984,617	-24,485,779	-1.51%	40.88%
2022	2,804,662	-41,410	-1.45%	-14.52%	0	0	-	-100.00%	1,603,931,579	1,946,962	0.12%	41.05%
2023	1,388,017	-1,416,645	-50.51%	-57.70%	1,370,700	1,370,700	-	256.30%	1,624,224,066	20,292,487	1.27%	42.83%

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

Rate Ann.%chg: Total Agric Land **3.63%**

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	506,218,125	114,703	4,413			606,166,635	153,550	3,948			22,427,865	15,513	1,446		
2014	589,662,670	114,674	5,142	16.51%	16.51%	753,827,690	153,224	4,920	24.62%	24.62%	26,582,400	15,465	1,719	18.90%	18.90%
2015	644,239,050	114,806	5,612	9.13%	27.15%	796,096,775	152,986	5,204	5.77%	31.82%	30,204,660	15,568	1,940	12.88%	34.20%
2016	710,687,500	114,928	6,184	10.20%	40.12%	913,265,290	152,916	5,972	14.77%	51.29%	37,093,340	15,612	2,376	22.46%	64.34%
2017	712,758,320	114,669	6,216	0.52%	40.84%	913,905,485	152,631	5,988	0.26%	51.68%	38,742,795	16,138	2,401	1.05%	66.06%
2018	706,688,540	113,268	6,239	0.37%	41.37%	893,780,385	152,103	5,876	-1.86%	48.85%	37,447,995	16,068	2,331	-2.92%	61.21%
2019	700,902,078	112,310	6,241	0.03%	41.41%	891,573,591	151,838	5,872	-0.07%	48.74%	38,854,326	16,685	2,329	-0.08%	61.08%
2020	700,009,345	112,504	6,222	-0.30%	40.99%	890,467,352	151,106	5,893	0.36%	49.28%	39,388,127	15,959	2,468	5.99%	70.72%
2021	663,834,325	112,410	5,905	-5.09%	33.81%	897,392,826	150,777	5,952	1.00%	50.77%	39,377,933	15,979	2,464	-0.15%	70.46%
2022	666,163,659	112,815	5,905	-0.01%	33.80%	896,027,925	150,443	5,956	0.07%	50.87%	39,562,542	16,072	2,462	-0.12%	70.26%
2023	670,698,242	112,841	5,944	0.66%	34.68%	909,636,980	150,216	6,056	1.67%	53.40%	41,329,355	16,137	2,561	4.05%	77.15%

Rate Annual %chg Average Value/Acre: 3.02%

4.37%

5.89%

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	3,282,885	13,529	243			0	0				1,138,095,510	297,296	3,828		
2014	3,219,245	13,735	234	-3.41%	-3.41%	0	0				1,373,292,005	297,098	4,622	20.75%	20.75%
2015	3,201,525	13,792	232	-0.96%	-4.34%	0	5	0			1,473,742,010	297,157	4,959	7.29%	29.55%
2016	2,620,360	14,293	183	-21.02%	-24.45%	30,500	5	6,100			1,663,696,990	297,755	5,587	12.66%	45.96%
2017	2,623,795	14,340	183	-0.20%	-24.60%	36,600	6	6,100	0.00%		1,668,066,995	297,783	5,602	0.25%	46.33%
2018	2,951,615	17,080	173	-5.55%	-28.78%	0	0				1,640,868,535	298,518	5,497	-1.87%	43.59%
2019	2,881,372	17,218	167	-3.16%	-31.03%	0	0				1,634,211,367	298,051	5,483	-0.25%	43.23%
2020	2,872,526	16,932	170	1.37%	-30.09%	0	0				1,632,737,350	296,501	5,507	0.43%	43.85%
2021	2,835,670	16,470	172	1.49%	-29.04%	0	0				1,603,440,754	295,635	5,424	-1.51%	41.68%
2022	2,831,476	16,383	173	0.38%	-28.77%	0	0				1,604,585,602	295,713	5,426	0.04%	41.74%
2023	1,384,713	8,388	165	-4.49%	-31.97%	1,370,700	274	5,000			1,624,419,990	287,856	5,643	4.00%	47.41%

27
DODGE

Rate Annual %chg Average Value/Acre: 3.96%

(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
Agland 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
37,167	DODGE	282,023,135	56,307,684	136,237,161	2,441,682,511	573,279,719	239,859,003	10,906,676	1,624,224,066	88,928,859	89,284,124	0	5,542,732,938
cnty sectorvalue % of total value:		5.09%	1.02%	2.46%	44.05%	10.34%	4.33%	0.20%	29.30%	1.60%	1.61%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
611	DODGE	1,283,848	609,162	94,818	30,129,388	4,233,403	0	0	42,847	0	0	0	36,393,466
1.64%	%sector of county sector	0.46%	1.08%	0.07%	1.23%	0.74%			0.00%				0.66%
	%sector of municipality	3.53%	1.67%	0.26%	82.79%	11.63%			0.12%				100.00%
27,141	FREMONT	143,261,439	16,083,159	26,089,799	1,642,939,782	469,422,690	149,651,886	0	531,634	0	1,700	0	2,447,982,089
73.02%	%sector of county sector	50.80%	28.56%	19.15%	67.29%	81.88%	62.39%		0.03%		0.00%		44.17%
	%sector of municipality	5.85%	0.66%	1.07%	67.11%	19.18%	6.11%		0.02%		0.00%		100.00%
859	HOOPER	1,065,626	1,979,337	155,643	52,750,614	4,763,207	0	310	18,637	0	0	0	60,733,374
2.31%	%sector of county sector	0.38%	3.52%	0.11%	2.16%	0.83%		0.00%	0.00%				1.10%
	%sector of municipality	1.75%	3.26%	0.26%	86.86%	7.84%		0.00%	0.03%				100.00%
380	INGLEWOOD	985,902	6,381	1,312	17,308,833	7,810,916	0	0	29,961	134,766	48,804	0	26,326,875
1.02%	%sector of county sector	0.35%	0.01%	0.00%	0.71%	1.36%			0.00%	0.15%	0.05%		0.47%
	%sector of municipality	3.74%	0.02%	0.00%	65.75%	29.67%			0.11%	0.51%	0.19%		100.00%
312	NICKERSON	416,436	179,327	651,854	8,451,318	928,183	2,213,609	0	0	0	0	0	12,840,727
0.84%	%sector of county sector	0.15%	0.32%	0.48%	0.35%	0.16%	0.92%						0.23%
	%sector of municipality	3.24%	1.40%	5.08%	65.62%	7.23%	17.24%						100.00%
1,279	NORTH BEND	2,237,069	2,911,809	4,610,423	86,533,363	9,100,740	6,070,196	15,500	62,945	0	0	0	111,542,045
3.44%	%sector of county sector	0.79%	5.17%	3.38%	3.54%	1.59%	2.53%	0.14%	0.00%				2.01%
	%sector of municipality	2.01%	2.61%	4.13%	77.58%	8.16%	5.44%	0.01%	0.06%				100.00%
843	SCRIBNER	2,116,766	962,274	149,781	41,533,223	9,937,168	0	0	12,938	0	0	0	54,712,150
2.27%	%sector of county sector	0.75%	1.71%	0.11%	1.70%	1.73%			0.00%				0.99%
	%sector of municipality	3.87%	1.76%	0.27%	75.91%	18.16%			0.02%				100.00%
254	SNYDER	2,218,240	476,363	74,147	14,706,359	2,486,561	3,853,236	0	729,281	0	21,863	0	24,566,050
0.68%	%sector of county sector	0.79%	0.85%	0.05%	0.60%	0.43%	1.61%		0.04%		0.02%		0.44%
	%sector of municipality	9.03%	1.94%	0.30%	59.86%	10.12%	15.69%		2.97%		0.09%		100.00%
241	UEHLING	55,093	547,718	815,387	14,465,755	1,041,800	0	0	595	0	0	0	16,926,348
0.65%	%sector of county sector	0.02%	0.97%	0.60%	0.59%	0.18%			0.00%				0.31%
	%sector of municipality	0.33%	3.24%	4.82%	85.46%	6.15%			0.00%				100.00%
19	WINSLOW	65,806	276,119	745,532	686,530	35,337	5,249	0	0	0	0	0	1,814,573
0.05%	%sector of county sector	0.02%	0.49%	0.55%	0.03%	0.01%	0.00%						0.03%
	%sector of municipality	3.63%	15.22%	41.09%	37.83%	1.95%	0.29%						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												
31,940	Total Municipalities	153,706,226	24,031,650	33,388,697	1,909,505,173	509,760,007	161,794,177	15,810	1,428,838	134,766	72,367	0	2,793,837,708
85.94%	%all municip.sectors of cnty	54.50%	42.68%	24.51%	78.20%	88.92%	67.45%	0.14%	0.09%	0.15%	0.08%		50.41%

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

Total Real Property Sum Lines 17, 25, & 30	Records : 21,040	Value : 5,799,604,935	Growth 65,938,293	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	642	25,745,800	252	20,218,774	84	5,343,120	978	51,307,694	
02. Res Improve Land	10,781	390,345,425	687	64,244,770	1,115	110,839,708	12,583	565,429,903	
03. Res Improvements	11,208	1,737,938,329	1,094	189,883,025	1,267	283,067,600	13,569	2,210,888,954	
04. Res Total	11,850	2,154,029,554	1,346	274,346,569	1,351	399,250,428	14,547	2,827,626,551	25,049,942
% of Res Total	81.46	76.18	9.25	9.70	9.29	14.12	69.14	48.76	37.99
05. Com UnImp Land	143	12,899,635	39	3,614,480	20	599,037	202	17,113,152	
06. Com Improve Land	1,122	117,533,800	114	12,829,908	21	1,807,557	1,257	132,171,265	
07. Com Improvements	1,136	427,377,816	118	80,069,300	27	14,077,755	1,281	521,524,871	
08. Com Total	1,279	557,811,251	157	96,513,688	47	16,484,349	1,483	670,809,288	24,771,209
% of Com Total	86.24	83.15	10.59	14.39	3.17	2.46	7.05	11.57	37.57
09. Ind UnImp Land	41	3,151,960	60	5,171,192	0	0	101	8,323,152	
10. Ind Improve Land	120	10,904,260	107	11,183,762	1	27,789	228	22,115,811	
11. Ind Improvements	134	117,273,039	109	128,688,555	1	50,197	244	246,011,791	
12. Ind Total	175	131,329,259	169	145,043,509	1	77,986	345	276,450,754	10,620,450
% of Ind Total	50.72	47.51	48.99	52.47	0.29	0.03	1.64	4.77	16.11
13. Rec UnImp Land	2	21,010	49	3,222,554	137	5,625,137	188	8,868,701	
14. Rec Improve Land	0	0	5	526,680	21	1,120,929	26	1,647,609	
15. Rec Improvements	0	0	5	566,079	77	519,060	82	1,085,139	
16. Rec Total	2	21,010	54	4,315,313	214	7,265,126	270	11,601,449	0
% of Rec Total	0.74	0.18	20.00	37.20	79.26	62.62	1.28	0.20	0.00
Res & Rec Total	11,852	2,154,050,564	1,400	278,661,882	1,565	406,515,554	14,817	2,839,228,000	25,049,942
% of Res & Rec Total	79.99	75.87	9.45	9.81	10.56	14.32	70.42	48.96	37.99
Com & Ind Total	1,454	689,140,510	326	241,557,197	48	16,562,335	1,828	947,260,042	35,391,659
% of Com & Ind Total	79.54	72.75	17.83	25.50	2.63	1.75	8.69	16.33	53.67
17. Taxable Total	13,306	2,843,191,074	1,726	520,219,079	1,613	423,077,889	16,645	3,786,488,042	60,441,601
% of Taxable Total	79.94	75.09	10.37	13.74	9.69	11.17	79.11	65.29	91.66

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	14	171,957	2,939,927	0	0	0
19. Commercial	33	3,840,513	36,325,966	0	0	0
20. Industrial	2	954,016	133,503	12	1,469,991	173,749,230
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	14	171,957	2,939,927
19. Commercial	0	0	0	33	3,840,513	36,325,966
20. Industrial	0	0	0	14	2,424,007	173,882,733
21. Other	0	0	0	0	0	0
22. Total Sch II				61	6,436,477	213,148,626

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	1	0	1	0	0
24. Non-Producing	1	0	0	0	2	0	3	0	0
25. Total	0	0	0	0	0	0	4	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	491	216	361	1,068

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	28	1,649,984	407	124,237,571	3,065	1,292,150,921	3,500	1,418,038,476
28. Ag-Improved Land	4	191,409	93	36,276,966	750	408,232,638	847	444,701,013
29. Ag Improvements	4	580,207	101	11,990,545	786	137,806,652	891	150,377,404

30. Ag Total				4,391	2,013,116,893
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	2	2.00	85,000	49	51.00	2,167,500	
33. HomeSite Improvements	2	0.00	271,869	54	0.00	6,646,519	
34. HomeSite Total							
35. FarmSite UnImp Land	1	3.00	22,500	14	98.46	213,975	
36. FarmSite Improv Land	2	2.40	18,000	82	247.75	1,706,150	
37. FarmSite Improvements	3	0.00	308,338	91	0.00	5,344,026	
38. FarmSite Total							
39. Road & Ditches	0	1.00	0	0	542.29	0	
40. Other- Non Ag Use	0	18.27	22,839	0	1,290.46	1,653,875	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	4	4.00	170,000	4	4.00	170,000	
32. HomeSite Improv Land	492	533.00	22,652,500	543	586.00	24,905,000	
33. HomeSite Improvements	511	0.00	65,013,999	567	0.00	71,932,387	1,069,119
34. HomeSite Total				571	590.00	97,007,387	
35. FarmSite UnImp Land	79	199.14	804,411	94	300.60	1,040,886	
36. FarmSite Improv Land	689	1,833.70	13,228,825	773	2,083.85	14,952,975	
37. FarmSite Improvements	729	0.00	72,792,653	823	0.00	78,445,017	4,427,573
38. FarmSite Total				917	2,384.45	94,438,878	
39. Road & Ditches	0	7,605.39	0	0	8,148.68	0	
40. Other- Non Ag Use	0	8,484.51	10,963,134	0	9,793.24	12,639,848	
41. Total Section VI				1,488	20,916.37	204,086,113	5,496,692

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	286.99	348,331	3	286.99	348,331

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	6,924.74	8.23%	48,975,590	8.49%	7,072.55
46. 1A	18,207.98	21.65%	130,107,844	22.56%	7,145.65
47. 2A1	26,832.37	31.91%	184,542,143	31.99%	6,877.59
48. 2A	24,015.83	28.56%	166,054,146	28.79%	6,914.36
49. 3A1	4.37	0.01%	24,210	0.00%	5,540.05
50. 3A	1,963.25	2.33%	13,621,099	2.36%	6,938.04
51. 4A1	2,597.67	3.09%	14,222,144	2.47%	5,474.96
52. 4A	3,548.52	4.22%	19,254,108	3.34%	5,425.95
53. Total	84,094.73	100.00%	576,801,284	100.00%	6,858.95
Dry					
54. 1D1	3,267.46	6.43%	17,409,277	6.56%	5,328.08
55. 1D	20,300.61	39.96%	111,523,722	42.05%	5,493.61
56. 2D1	9,480.19	18.66%	49,110,218	18.52%	5,180.30
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	11,783.50	23.19%	56,852,682	21.44%	4,824.77
59. 3D	3,504.30	6.90%	17,842,501	6.73%	5,091.60
60. 4D1	453.84	0.89%	2,203,141	0.83%	4,854.44
61. 4D	2,012.61	3.96%	10,250,086	3.87%	5,092.93
62. Total	50,802.51	100.00%	265,191,627	100.00%	5,220.05
Grass					
63. 1G1	3,208.79	47.26%	8,256,278	47.68%	2,573.02
64. 1G	1,713.24	25.23%	4,442,822	25.66%	2,593.23
65. 2G1	1,384.68	20.39%	3,433,098	19.82%	2,479.34
66. 2G	480.08	7.07%	1,178,086	6.80%	2,453.94
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	3.09	0.05%	6,860	0.04%	2,220.06
71. Total	6,789.88	100.00%	17,317,144	100.00%	2,550.43
Irrigated Total					
	84,094.73	58.04%	576,801,284	67.05%	6,858.95
Dry Total					
	50,802.51	35.06%	265,191,627	30.83%	5,220.05
Grass Total					
	6,789.88	4.69%	17,317,144	2.01%	2,550.43
72. Waste	3,197.25	2.21%	860,117	0.10%	269.02
73. Other	15.13	0.01%	75,650	0.01%	5,000.00
74. Exempt	191.48	0.13%	0	0.00%	0.00
75. Market Area Total	144,899.50	100.00%	860,245,822	100.00%	5,936.84

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,172.84	11.23%	23,279,056	11.44%	7,336.98
46. 1A	4,821.55	17.06%	35,287,770	17.35%	7,318.76
47. 2A1	5,447.88	19.27%	39,174,649	19.26%	7,190.81
48. 2A	8,590.09	30.39%	61,783,662	30.37%	7,192.43
49. 3A1	357.90	1.27%	2,558,992	1.26%	7,150.02
50. 3A	571.21	2.02%	3,961,395	1.95%	6,935.09
51. 4A1	4,884.70	17.28%	34,437,257	16.93%	7,050.02
52. 4A	418.94	1.48%	2,927,338	1.44%	6,987.49
53. Total	28,265.11	100.00%	203,410,119	100.00%	7,196.51
Dry					
54. 1D1	6,290.29	6.48%	46,699,069	6.66%	7,423.99
55. 1D	41,848.32	43.08%	310,705,943	44.28%	7,424.57
56. 2D1	11,881.61	12.23%	85,231,533	12.15%	7,173.40
57. 2D	393.37	0.40%	2,842,099	0.41%	7,225.00
58. 3D1	2,489.08	2.56%	16,514,663	2.35%	6,634.85
59. 3D	30,698.78	31.60%	215,540,245	30.72%	7,021.13
60. 4D1	767.16	0.79%	5,270,162	0.75%	6,869.70
61. 4D	2,764.67	2.85%	18,840,496	2.69%	6,814.74
62. Total	97,133.28	100.00%	701,644,210	100.00%	7,223.52
Grass					
63. 1G1	4,546.83	52.50%	10,796,943	53.68%	2,374.61
64. 1G	2,266.44	26.17%	5,184,646	25.78%	2,287.57
65. 2G1	1,343.01	15.51%	3,046,242	15.15%	2,268.22
66. 2G	504.71	5.83%	1,085,484	5.40%	2,150.71
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	8,660.99	100.00%	20,113,315	100.00%	2,322.29
Irrigated Total	28,265.11	20.41%	203,410,119	21.93%	7,196.51
Dry Total	97,133.28	70.16%	701,644,210	75.66%	7,223.52
Grass Total	8,660.99	6.26%	20,113,315	2.17%	2,322.29
72. Waste	4,138.96	2.99%	967,996	0.10%	233.87
73. Other	256.26	0.19%	1,281,300	0.14%	5,000.00
74. Exempt	148.07	0.11%	0	0.00%	0.00
75. Market Area Total	138,454.60	100.00%	927,416,940	100.00%	6,698.35

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	142.67	23.20%	1,048,627	23.44%	7,350.02
46. 1A	140.14	22.79%	1,026,526	22.95%	7,325.00
47. 2A1	182.65	29.71%	1,324,217	29.60%	7,250.02
48. 2A	120.44	19.59%	870,180	19.45%	7,225.01
49. 3A1	1.11	0.18%	7,937	0.18%	7,150.45
50. 3A	1.43	0.23%	10,189	0.23%	7,125.17
51. 4A1	18.56	3.02%	130,849	2.92%	7,050.05
52. 4A	7.87	1.28%	55,287	1.24%	7,025.03
53. Total	614.87	100.00%	4,473,812	100.00%	7,276.03
Dry					
54. 1D1	396.96	18.94%	2,967,285	19.49%	7,475.02
55. 1D	413.03	19.70%	3,066,752	20.14%	7,425.01
56. 2D1	666.10	31.78%	4,845,881	31.83%	7,275.01
57. 2D	2.21	0.11%	15,967	0.10%	7,224.89
58. 3D1	407.75	19.45%	2,884,840	18.95%	7,075.02
59. 3D	37.22	1.78%	261,472	1.72%	7,025.04
60. 4D1	71.56	3.41%	491,977	3.23%	6,875.03
61. 4D	101.29	4.83%	691,308	4.54%	6,825.04
62. Total	2,096.12	100.00%	15,225,482	100.00%	7,263.65
Grass					
63. 1G1	362.28	58.08%	874,977	59.76%	2,415.20
64. 1G	143.06	22.93%	328,931	22.47%	2,299.25
65. 2G1	52.61	8.43%	118,549	8.10%	2,253.35
66. 2G	65.86	10.56%	141,601	9.67%	2,150.03
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	623.81	100.00%	1,464,058	100.00%	2,346.96
Irrigated Total					
	614.87	13.99%	4,473,812	20.94%	7,276.03
Dry Total					
	2,096.12	47.69%	15,225,482	71.25%	7,263.65
Grass Total					
	623.81	14.19%	1,464,058	6.85%	2,346.96
72. Waste	1,060.95	24.14%	204,666	0.96%	192.91
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	4,395.75	100.00%	21,368,018	100.00%	4,861.06

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	67.61	486,903	11,814.88	79,110,227	101,092.22	705,088,085	112,974.71	784,685,215
77. Dry Land	199.94	1,188,782	11,531.15	71,058,867	138,300.82	909,813,670	150,031.91	982,061,319
78. Grass	6.34	15,110	1,809.27	4,355,381	14,259.07	34,524,026	16,074.68	38,894,517
79. Waste	7.53	2,259	935.67	237,462	7,453.96	1,793,058	8,397.16	2,032,779
80. Other	0.00	0	2.22	11,100	269.17	1,345,850	271.39	1,356,950
81. Exempt	1.14	0	76.55	0	261.86	0	339.55	0
82. Total	281.42	1,693,054	26,093.19	154,773,037	261,375.24	1,652,564,689	287,749.85	1,809,030,780

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	112,974.71	39.26%	784,685,215	43.38%	6,945.67
Dry Land	150,031.91	52.14%	982,061,319	54.29%	6,545.68
Grass	16,074.68	5.59%	38,894,517	2.15%	2,419.61
Waste	8,397.16	2.92%	2,032,779	0.11%	242.08
Other	271.39	0.09%	1,356,950	0.08%	5,000.00
Exempt	339.55	0.12%	0	0.00%	0.00
Total	287,749.85	100.00%	1,809,030,780	100.00%	6,286.82

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 Ag 1	1	68,174	3	238,933	3	1,280,411	4	1,587,518	0
83.2 Ag 2	0	0	1	136,870	1	110,669	1	247,539	0
83.3 All River	59	0	0	0	0	0	59	0	0
83.4 Ames/nckrson/winslow	17	261,702	121	1,592,583	180	8,526,123	197	10,380,408	0
83.5 Commercial Rural	1	30,947	2	221,964	2	2,289,940	3	2,542,851	0
83.6 Dodge & Scribner	44	998,254	653	12,031,828	657	68,452,670	701	81,482,752	32,419
83.7 Fremont-city	483	21,521,651	8,886	341,854,145	9,214	1,512,977,088	9,697	1,876,352,884	15,110,347
83.8 Fremont-outside	58	1,885,514	44	1,317,524	217	6,210,799	275	9,413,837	443,316
83.9 Hooper	41	921,169	367	10,455,282	368	50,469,180	409	61,845,631	1,114,175
83.10 Inglewood	24	935,993	102	5,380,247	129	16,090,784	153	22,407,024	0
83.11 Lakes A	142	12,782,609	486	73,405,150	504	172,556,292	646	258,744,051	3,208,832
83.12 Lakes B	18	6,051,201	13	3,643,087	358	32,585,801	376	42,280,089	826,905
83.13 North Bend	40	1,307,738	476	14,416,174	481	57,389,166	521	73,113,078	164,006
83.14 Recreational	126	8,749,179	24	1,422,609	80	771,653	206	10,943,441	0
83.15 Rural Res	87	4,206,195	1,173	95,934,493	1,194	255,570,892	1,281	355,711,580	4,062,148
83.16 Snyder & Uehling	25	456,069	258	5,026,623	263	26,692,625	288	32,175,317	87,794
84 Residential Total	1,166	60,176,395	12,609	567,077,512	13,651	2,211,974,093	14,817	2,839,228,000	25,049,942

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Ag 1	1	15,291	0	0	0	0	1	15,291	0
85.2	Ames/nckrson/winslow	8	29,832	25	387,973	27	2,948,604	35	3,366,409	0
85.3	Commercial Rural	14	922,382	29	2,458,638	35	22,977,933	49	26,358,953	4,080,263
85.4	Dodge & Scribner	16	409,089	137	2,273,709	137	14,740,025	153	17,422,823	105,760
85.5	Fremont-city	155	16,753,186	881	126,599,568	895	555,312,974	1,050	698,665,728	21,757,427
85.6	Fremont-outside	60	6,474,364	156	16,946,642	160	133,207,237	220	156,628,243	9,310,989
85.7	Hooper	6	79,712	60	990,668	63	5,046,766	69	6,117,146	18,119
85.8	Inglewood	6	325,895	23	1,196,589	23	8,246,696	29	9,769,180	0
85.9	Lakes A	0	0	1	120,000	1	127,321	1	247,321	0
85.10	North Bend	23	285,311	91	1,540,632	98	17,572,478	121	19,398,421	36,460
85.11	Rural Res	2	13,519	4	324,945	5	543,568	7	882,032	0
85.12	Snyder & Uehling	12	127,723	78	1,447,712	81	6,813,060	93	8,388,495	82,641
86	Commercial Total	303	25,436,304	1,485	154,287,076	1,525	767,536,662	1,828	947,260,042	35,391,659

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	3,024.82	47.38%	7,665,735	47.87%	2,534.28
88. 1G	1,532.06	24.00%	3,861,233	24.11%	2,520.29
89. 2G1	1,346.65	21.09%	3,311,021	20.67%	2,458.71
90. 2G	477.62	7.48%	1,170,189	7.31%	2,450.04
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	3.09	0.05%	6,860	0.04%	2,220.06
95. Total	6,384.24	100.00%	16,015,038	100.00%	2,508.53
CRP					
96. 1C1	183.97	45.35%	590,543	45.35%	3,210.00
97. 1C	181.18	44.67%	581,589	44.67%	3,210.01
98. 2C1	38.03	9.38%	122,077	9.38%	3,210.02
99. 2C	2.46	0.61%	7,897	0.61%	3,210.16
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	405.64	100.00%	1,302,106	100.00%	3,210.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	6,384.24	94.03%	16,015,038	92.48%	2,508.53
CRP Total	405.64	5.97%	1,302,106	7.52%	3,210.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	6,789.88	100.00%	17,317,144	100.00%	2,550.43

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	4,371.71	52.44%	10,234,808	53.66%	2,341.15
88. 1G	2,201.23	26.40%	4,975,319	26.09%	2,260.24
89. 2G1	1,259.05	15.10%	2,776,730	14.56%	2,205.42
90. 2G	504.71	6.05%	1,085,484	5.69%	2,150.71
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	8,336.70	100.00%	19,072,341	100.00%	2,287.76
CRP					
96. 1C1	175.12	54.00%	562,135	54.00%	3,210.00
97. 1C	65.21	20.11%	209,327	20.11%	3,210.04
98. 2C1	83.96	25.89%	269,512	25.89%	3,210.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	324.29	100.00%	1,040,974	100.00%	3,210.01
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	8,336.70	96.26%	19,072,341	94.82%	2,287.76
CRP Total	324.29	3.74%	1,040,974	5.18%	3,210.01
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	8,660.99	100.00%	20,113,315	100.00%	2,322.29

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	316.42	55.72%	727,766	56.66%	2,300.00
88. 1G	135.73	23.90%	305,401	23.78%	2,250.06
89. 2G1	49.83	8.78%	109,626	8.54%	2,200.00
90. 2G	65.86	11.60%	141,601	11.02%	2,150.03
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	567.84	100.00%	1,284,394	100.00%	2,261.89
CRP					
96. 1C1	45.86	81.94%	147,211	81.94%	3,210.01
97. 1C	7.33	13.10%	23,530	13.10%	3,210.10
98. 2C1	2.78	4.97%	8,923	4.97%	3,209.71
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	55.97	100.00%	179,664	100.00%	3,210.01
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	567.84	91.03%	1,284,394	87.73%	2,261.89
CRP Total	55.97	8.97%	179,664	12.27%	3,210.01
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	623.81	100.00%	1,464,058	100.00%	2,346.96

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

27 Dodge

	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	2,441,682,511	2,827,626,551	385,944,040	15.81%	25,049,942	14.78%
02. Recreational	10,906,676	11,601,449	694,773	6.37%	0	6.37%
03. Ag-Homesite Land, Ag-Res Dwelling	88,928,859	97,007,387	8,078,528	9.08%	1,069,119	7.88%
04. Total Residential (sum lines 1-3)	2,541,518,046	2,936,235,387	394,717,341	15.53%	26,119,061	14.50%
05. Commercial	573,279,719	670,809,288	97,529,569	17.01%	24,771,209	12.69%
06. Industrial	239,859,003	276,450,754	36,591,751	15.26%	10,620,450	10.83%
07. Total Commercial (sum lines 5-6)	813,138,722	947,260,042	134,121,320	16.49%	35,391,659	12.14%
08. Ag-Farmsite Land, Outbuildings	76,601,585	94,438,878	17,837,293	23.29%	4,427,573	17.51%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	12,682,539	12,639,848	-42,691	-0.34%		
11. Total Non-Agland (sum lines 8-10)	89,284,124	107,078,726	17,794,602	19.93%	4,427,573	14.97%
12. Irrigated	671,590,960	784,685,215	113,094,255	16.84%		
13. Dryland	908,558,204	982,061,319	73,503,115	8.09%		
14. Grassland	41,316,185	38,894,517	-2,421,668	-5.86%		
15. Wasteland	1,388,017	2,032,779	644,762	46.45%		
16. Other Agland	1,370,700	1,356,950	-13,750	-1.00%		
17. Total Agricultural Land	1,624,224,066	1,809,030,780	184,806,714	11.38%		
18. Total Value of all Real Property (Locally Assessed)	5,068,164,958	5,799,604,935	731,439,977	14.43%	65,938,293	13.13%

2024 Assessment Survey for Dodge County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	1 Appraiser, 3 Appraiser Assistants
3.	Other full-time employees:
	2 Administrative Assistants
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$656,540
7.	Adopted budget, or granted budget if different from above:
	\$656,540
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$247,460
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:
	\$97,500 Total, Vanguard \$50,000, Pictometry \$17,500 and gWorks \$17,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$16,000
12.	Amount of last year's assessor's budget not used:
	\$92,347

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard Appraisals Inc.
2.	CAMA software:
	Vanguard Appraisals Inc.
3.	Personal Property software:
	Vanguard Appraisals Inc.
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessment Staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes. It is https://dodge.gworks.com .
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	Pictometry/Eagleview
10.	When was the aerial imagery last updated?
	February 2022

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	Dodge, Fremont, Hooper, Inglewood, Nickerson, North Bend, Scribner, Snyder, Uehling, Winslow
4.	When was zoning implemented?
	1974

D. Contracted Services

1.	Appraisal Services:
	Bryan Hill - Lake Mac Appraisals
2.	GIS Services:
	gWorks
3.	Other services:
	Eagle View Technologies: Pictometry Online (Office use only)

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Bryan Hill - Lake Mac Appraisals, specific to two commercial appraisals
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	NA
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	NA

2024 Residential Assessment Survey for Dodge County

1.	Valuation data collection done by:																										
	Assessor; Appraiser; Appraiser Assistant; Administrative Staff																										
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Fremont guided by K-12 school availability. Large community closest to Omaha metro area; largest selection of goods and services.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>North Bend; guided by K-12 school availability. Influenced by Columbus and Fremont economies.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Hooper; guided by K-12 school availability.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Dodge & Scribner: Dodge guided by K-6 school availability -- Scribner guided by K-12 school availability; located between West Point and Fremont; influenced by those economies.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Snyder & Uehling; area has no school but tends to be a stronger market than Ames, Nickerson, and Winslow.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Rural residential properties located outside any city boundaries; primarily acreages or rural subdivisions.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Ames, Nickerson, Winslow; area has no school and tends to have lower quality dwellings.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Lakes 1 – Year round residences. Many contain homeowners' associations and all have a relatively homogeneous look with a subdivision feel</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Lakes 2 – A mix of year round, seasonal, and IOLL residences. The looks of the homes vary as do the owners' approach to the care and maintenance of them</td> </tr> <tr> <td style="text-align: center;">11</td> <td>Inglewood - borders the city of Fremont. There is not a school in the town, however, the Fremont Washington grade school is minutes away. The dwellings tend to be lower quality. Fremont and Inglewood appear to blend together.</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural outbuildings</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural dwelling</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Fremont guided by K-12 school availability. Large community closest to Omaha metro area; largest selection of goods and services.	2	North Bend; guided by K-12 school availability. Influenced by Columbus and Fremont economies.	3	Hooper; guided by K-12 school availability.	4	Dodge & Scribner: Dodge guided by K-6 school availability -- Scribner guided by K-12 school availability; located between West Point and Fremont; influenced by those economies.	5	Snyder & Uehling; area has no school but tends to be a stronger market than Ames, Nickerson, and Winslow.	6	Rural residential properties located outside any city boundaries; primarily acreages or rural subdivisions.	8	Ames, Nickerson, Winslow; area has no school and tends to have lower quality dwellings.	9	Lakes 1 – Year round residences. Many contain homeowners' associations and all have a relatively homogeneous look with a subdivision feel	10	Lakes 2 – A mix of year round, seasonal, and IOLL residences. The looks of the homes vary as do the owners' approach to the care and maintenance of them	11	Inglewood - borders the city of Fremont. There is not a school in the town, however, the Fremont Washington grade school is minutes away. The dwellings tend to be lower quality. Fremont and Inglewood appear to blend together.	AG OB	Agricultural outbuildings	AG DW	Agricultural dwelling
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AG OB	Agricultural outbuildings																										
AG DW	Agricultural dwelling																										
3.	List and describe the approach(es) used to estimate the market value of residential properties.																										
	Cost approach with market depreciation is used to estimate the market value of residential properties.																										
4.	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?																										
	Both. Depreciation tables are based on local market information.																										
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; there is one depreciation table County-wide. Each valuation group has market (economic) factors.
6.	Describe the methodology used to determine the residential lot values?
	Vacant lot analysis and sales are used to determine residential lot values.
7.	How are rural residential site values developed?
	Studied total improved sales and backed into land value by using abstraction method.
8.	Are there form 191 applications on file?
	Yes
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	They are valued similar to all residential land within the county: a vacant lot discount is determined by analyzing sales, holding periods and other factors associated with vacant land held for redevelopment, which then is applied to vacant land being held for redevelopment using a discounted cash flow analysis.

10.	<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	2023	2023	2023	2023
	2	2023	2023	2023	2020
	3	2023	2023	2023	2018
	4	2023	2023	2023	2021
	5	2023	2023	2023	2022
	6	2023	2023	2023	2023
	8	2023	2023	2023	2022
	9	2023	2023	2023	20, 21, 22
	10	2023	2023	2023	20, 21, 22
	11	2023	2023	2023	2023
	AG OB	2023	2023	2023	Started 2022
	AG DW	2023	2023	2023	Started 2022

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

The rural and ag are on a township rotation. Elkhorn Township was completed in 2022. Webster, Pebble, Pleasant Valley and Ridgeley were inspected in 2023.

The city of Fremont is live on the Vanguard system for the 2024 assessment year.

The costing was factored with a 20 increase.

2024 Commercial Assessment Survey for Dodge County

1.	Valuation data collection done by:																		
	Assessor; Appraiser; Appraiser Assistants; Administrative Staff																		
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Commercial parcels in both the town and suburban area of Fremont</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Commercial parcels in the town of North Bend, Hooper, Dodge, Scribner, Snyder, Uehling, Ames, Nickerson, Winslow, Inglewood and Rural Properties</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Commercial parcels in both the town and suburban area of Fremont	2	Commercial parcels in the town of North Bend, Hooper, Dodge, Scribner, Snyder, Uehling, Ames, Nickerson, Winslow, Inglewood and Rural Properties									
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																		
	Primarily cost approach with depreciation established from sale information. Income information is used when there is sufficient data -- primarily for rent-restricted housing facilities.																		
3a.	Describe the process used to determine the value of unique commercial properties.																		
	The County looks for comparable sales, including outside the county.																		
4.	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?																		
	Currently using CAMA Vendor depreciation schedules.																		
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.																		
	Yes																		
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	Primarily vacant sales analysis.																		
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2024 Agricultural Assessment Survey for Dodge County

1.	Valuation data collection done by:													
		Assessor, Appraiser; Appraiser Assistant; Administrative Staff												
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="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>At one time the county had several market areas, but within the past few years, has since pared them down to three with designated values for each one. Market Area 1 is approximately the southern portion of the County, and includes sub-market areas of y and 9 (recreational land along the Elkhorn and Platte Rivers), as well as 10, 11 and 12 (land surrounding the City of Fremont</td> <td style="text-align: center;">2023</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Market Area 2 is approximately the northern portion of the County, and includes sub-market areas of 5 and 7 (recreational land along the Elkhorn River).</td> <td style="text-align: center;">2023</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Market Area 3 is land east of the City of Fremont, consisting of low-lying land that doesn't drain well and sells at a lower value than the other two market areas.</td> <td style="text-align: center;">2023</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	At one time the county had several market areas, but within the past few years, has since pared them down to three with designated values for each one. Market Area 1 is approximately the southern portion of the County, and includes sub-market areas of y and 9 (recreational land along the Elkhorn and Platte Rivers), as well as 10, 11 and 12 (land surrounding the City of Fremont	2023	2	Market Area 2 is approximately the northern portion of the County, and includes sub-market areas of 5 and 7 (recreational land along the Elkhorn River).	2023	3	Market Area 3 is land east of the City of Fremont, consisting of low-lying land that doesn't drain well and sells at a lower value than the other two market areas.	2023
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3.	Describe the process used to determine and monitor market areas.													
		Sold property is reviewed and the sale prices analyzed. Similar LCGs are compared to determine if market areas need to be created or combined.												
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.													
		Rural residential parcels are stratified by area then analyzed to determine value differences, if any. Most recreational properties are in areas adjoining the Platte and Elkhorn Rivers and Maple Creek.												
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?													
		No. The parcels under 20 acres has a homesite of \$50,000, those over 20 have a homesite of \$42,500.												
6.	What separate market analysis has been conducted where intensive use is identified in the county?													
		Intensive use land is valued the same as farm site, based on the land can be converted back to crop land. The value is \$10,000 under the improvement and \$5,000 for the remainder being the same as farm sites.												
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.													
		The assessor and head appraiser reviews every sale in the county to see what the selling price per acre was. A physical review also occurs, which leads to more information about the sale, such as obvious signs of recreational usage. Additionally, permit reviews discover non-agricultural characteristics.												

7a.	Are any other agricultural subclasses used? If yes, please explain.
	no
	<u>If your county has special value applications, please answer the following</u>
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?
	unknown?
	<u>If your county recognizes a special value, please answer the following</u>
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

2023 PLAN OF ASSESSMENT FOR DODGE COUNTY

(2024 – 2025 – 2026)

Prepared by Debbie Churchill, County Assessor

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of Real Property excluding Agricultural and Horticultural land;
- 2) 75% of actual value for Agricultural and Horticultural land; and/or
- 3) 75% of special value for Agricultural and Horticultural land which meets the qualifications for special valuation under §77-1344.

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Dodge County:

Per the 2023 County Abstract, Dodge County consists of the following real property types:

Total Parcels in Dodge County: 21,021
Total Taxable Value Base: \$5,090,763,421

	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>Taxable Value</u>	<u>% of Taxable Value Base</u>
Residential	14,515	69.05%	\$ 2,449,414,492	48.11%
Commercial	1,486	7.07%	\$ 582,163,861	11.44%
Industrial	353	1.68%	\$ 242,174,213	4.75%
Recreational	271	1.30%	\$ 10,963,507	0.22%
Agricultural	4,393	20.90	\$ 1,806,047,348	35.48%
<i>Special Value</i>	<i>0</i>	<i>0.00%</i>	<i>\$ 0</i>	<i>0.00%</i>

(Dodge County has no designated Special Valuation market areas at this time.)

Agricultural land - taxable acres: 295,713.01 (does not include Ag Exempt)

Other pertinent facts: Dodge County is 535 square miles or 342,400 acres of which 84.16% is agricultural broken down into the following categories:

	<u>Taxable Acres</u>	<u>% of Total Taxable Acres</u>
Irrigated	112,841.03	32.97%
Dry	150,215.62	43.89%
Grass	16,137.16	4.74%
Waste	8,388.11	2.47%
Other	274.14	0.09%
<hr/>		
Ag Exempt	328.15	

Dodge County includes 4 cities (Fremont [County Seat], Hooper, North Bend, Scribner); 6 villages (Dodge, Inglewood, Nickerson, Snyder, Winslow, Uehling); and 1 unincorporated community (Ames).

For more information, see 2023 Reports & Opinions, Abstract, and Assessor Survey.

Current Resources:

A. Staff/Budget/Training

Dodge County's staff includes the following full-time positions: (1) Assessor; (1) Deputy Assessor; (2) Assessment Clerks; (1) Head Appraiser; (1) Appraiser Assistant III; (1) Appraiser Assistant II; (1) Appraiser Assistant I. Currently, the Assessor, Deputy Assessor, both Assessment Clerks and Head Appraiser all have Assessor Certificates.

The total budget for Dodge County for fiscal period 2023/2023 is \$663,450. This includes money for technological budget items such as the Vanguard CAMA System, gWorks GIS website, and upgraded Pictometry. Also included is an estimate of possible contracted appraisals on two Commercial properties.

An Assessor, Deputy Assessor, or anyone with an Assessor certificate is required to obtain 60 hours of continuing education every 4 years to maintain certification. These are achieved through attending Assessor workshops, meetings, webinars, and other educational classes to further knowledge of the assessment and appraisal fields. Currently, these education hours have been

met. Beginning January 2023, all continuing education hours reverted back to zero, as the new 4-year continuing education time period begins.

Continuing education requirements for staff holding an Assessor Certificate will be provided on an as-needed basis. Otherwise, there are no education requirements for Assessment staff not holding a certificate at this time. However, classes are voluntarily attended throughout the year on various subjects such as Vanguard user groups and webinars, GIS training, and classes provided by or through the Nebraska Department of Revenue.

There are no continuing education requirements for the Head Appraiser or Appraiser Assistants not holding a certificate at this time. However, classes are voluntarily attended throughout the year on various subjects such as Vanguard user education and webinars, GIS training, and classes provided by or through the Nebraska Department of Revenue, such as residential, commercial, mass appraisals, and the like.

B. Cadastral Maps

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

C. Property Record Cards

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

D. Software for CAMA, Assessment Administration, GIS

Dodge County's CAMA System conversion from Orion/Tyler Technologies to Vanguard was completed on August 1, 2018. An estimated 1/2 of all parcels in the CAMA System have been reviewed and/or corrected and anticipate it will take another 2 years before all parcels in the CAMA system are running on "live" data. GIS mapping became available in June of 2014 with Beacon/Schneider Corp, replaced by GIS Workshop (now gWorks) on August 1, 2016. Dodge County also utilizes Pictometry as an additional aid. The Assessor's Office continues to look for new and/or innovative ways to update information found under the Assessor Tab for the GIS Website. This information greatly benefits the Assessor, other county offices, and the general public.

E. Web based – Property Record Information Access

As of January 1, 2019, the new website for the Dodge County Assessor's Office through Vanguard is <http://dodge.nebraskaassessors.com>, and all data information was updated June 1, 2020. The GIS website for gWorks (formerly known as GIS Workshop), is <https://dodge.gworks.com>, whose data was updated at the same time.

Current Assessment Procedures for Real Property:

A. Discover, List & Inventory All Property

Real estate transfer statements (Form 521) are filed at the Register of Deeds (in either paper or electronic form) and processed daily. The assessment staff performs all ownership changes in the Vanguard CAMA program and in both sets of cadastral books. Verification of legal descriptions and ownership of property being transferred is completed by the assessment staff. Sales files are developed from the information included on the transfer statements, with sales being reviewed on a timely basis. All Form 521's now transferred electronically to the Property Assessment Division and used as part of the State Sales File from which statistics and ratios are derived.

Sales Reviews on both Residential and Commercial properties are verified on LoopNet and the MLS. For further information, the newly reinstated sales review questionnaire forms are mailed only to the buyer (at this time) for clarification.

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

B. Data Collection

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

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

C. Review Assessment Sales Ratio Studies before Assessment Actions

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

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

D. Approaches to Value

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

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

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

E. Reconciliation of Final Value and Documentation

See above

F. Review Assessment Sales Ratio Studies after Assessment Actions

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

G. Notices and Public Relations

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

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

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

Level of Value, Quality, and Uniformity for Assessment Year 2023:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD**</u>
Residential	93%	15.71	102.20
Commercial	***NEI	***NEI	***NEI
Agricultural Land	72%	15.49	103.65

Dodge County has no Special Valuation

* COD means Coefficient of Dispersion

** PRD means Price Related Differential

***Not Enough Information (as determined by Property Assessment Division)

For more information regarding statistical measures, see 2023 Reports & Opinions

Assessment/Appraisal Actions Completed for Assessment Year 2023:

The clean-up and updating process on all parcels converted August 1, 2018, from the CAMA systems Orion/Tyler Technologies to Vanguard, is ongoing.

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

Residential:

Redefining neighborhood codes in Fremont for more uniformity and consistency is an ongoing process.

For 2023, there were an additional 28 “live” subdivisions in the Vanguard CAMA System, bringing the grand total of “live” subdivisions to 227 for the first time since the 2018 conversion.

The following subdivisions were reviewed: 15 in Fremont and 1 in Inglewood. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Reviewed 12 rural residential areas, with values going “live”. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Measurements verified/pictures updated. Correct values in place for 2023.

Reviewed Lakes A (year-round residences) and Lakes B (seasonal residences) properties: Lake Ventura, Timberwoods, Dove’s Cove, Emerson Estates, and Pioneer Lake. Went to “live” values in CAMA system for the first time since the 2018 conversion. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Continued reviewing mobile homes throughout the county. Measurements verified/pictures updated. Cost tables/depreciation revised and/or updated if necessary. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Reviewed North Bend map areas to equalize market areas. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2023.

Reviewed and identified Improvements on Leased Land (IOLL’s). Send information to gWorks to identify on our public GIS map. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Commercial:

Reviewed land values, paying special attention to those parcels immediately off the East-West 23rd Street corridor in Fremont, as well as land south of the Fremont railroad tracks, correcting conversion errors from CAMA system Orion/Tyler Technologies to Vanguard. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2023.

Reviewed all mini-storage units, hotels/motels, restaurants/bars/lounges, golf courses, auto parts stores, auto dealerships, grocery stores, retail stores > \$10K, multi-family units in Dodge county, & Fremont Original Town map area for correct occupancy codes, uniformity, and equalization. Measurements verified/pictures updated. Eliminated discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2023.

Reviewed all properties in Ames/Nickerson/Winslow, Dodge, Scribner, Hooper, Inglewood, North Bend, Snyder & Uehling, correcting conversion errors from CAMA system Orion/Tyler Technologies to Vanguard. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2023.

Review functional depreciation placed on certain properties (over-improved [size, age], modular/manufactured homes, Habitat homes, etc) for consistency and equalization. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2023.

Agricultural:

Reviewed agricultural parcels (Improvements, Outbuildings and Land) for changes and/or updates. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Reviewed Reactional land along the Platte and Elkhorn Rivers, to equalize the classification of recreational parcels vs agland parcels. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Reviewed WRP and/or CRP sales for continued statutory compliance for 2023.

Assessment/Appraisal Actions Planned for Assessment Year 2024:

Determine if current Cost Table and Depreciation needs updating yet again for the entire County.

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

Review valuation process of “excess” land in Dodge County for equalization and clarification purposes.

Residential:

Continue review of Fremont subdivisions, including but not limited to BKST, Blairs, Country Acres, Fairlawn, & Giffords. Roll values for all Fremont subdivisions to go “live”. Carefully examine prior vs current values for any errors and/or inconsistencies. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2024.

Continue review of rural residential properties, including but not limited to Pebble and Ridgeley Townships. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2024.

Continue review of Lakes A and Lakes B properties, correcting conversion errors from CAMA system Orion/Tyler Technologies to Vanguard. Determine if Lake values can “go live” and if so, run comparison spreadsheet to check for errors and/or inconsistencies. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2024.

Continue review of mobile homes throughout the county, correcting conversion errors from CAMA system Orion/Tyler Technologies to Vanguard. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2024.

Continue review of IOLL properties for any changes and/or updates, correcting conversion errors from CAMA system Orion/Tyler Technologies to Vanguard. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2024.

Commercial:

Continue review of commercial properties located throughout the Fremont Residential market areas. Measurements verified/pictures updated. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2024.

Continue review of rural Commercial properties. Measurements verified/pictures updated. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2024.

Agricultural:

Verify all parcels as either Agland or Recreational, and value correctly. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2024.

Continue review of Agland dwelling and improvement values, including but not limited to Pebble and Ridgeley townships, to keep pace with market increases. Review sales of farm properties as well as rural residential acreages in Dodge County. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2024.

Review parcels with water, such as lakes, ponds, etc., and determine if value should be separate or included in site and/or land values. Measurements verified/pictures updated. Eliminate

discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2024.

Verify if sales information in Market Areas 1, 2, and 3, need to be adjusted, or if potential Special Value Areas are needed for 2024.

Review Recreational values. Verify sales along the Platte and Elkhorn Rivers, as well as any creeks to determine if any changes and/or updates need to be made. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2024.

Assessment/Appraisal Actions Planned for Assessment Year 2025:

Determine if current Cost Table and Depreciation needs updating for the entire County.

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

Residential:

Continue review of Fremont subdivisions. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2025.

Continue review of Rural Residential. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2025.

Continue review of Lakes A and Lakes B properties. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2025.

Continue review of all mobile home courts throughout County for any changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2025.

Continue review of all IOLL properties for any changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2025.

Commercial:

Continue review of Commercial properties in Fremont. Measurements verified/pictures updated. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2025.

Review Commercial properties in towns other than Fremont for correct occupancy codes, uniformity, and equalization. Measurements verified/pictures updated. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2025.

Continue review of Rural Commercial properties, for correct occupancy codes, uniformity, and equalization. Measurements verified/pictures updated. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2025.

Agricultural:

Review sales of bare Agricultural land and farm properties in Dodge County. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2025.

Verify sales information to justify our defined Market Areas, or potential Special Value Area. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2025.

Verify Recreational land sales along rivers to determine if any changes and/or updates need to be made. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2025.

Assessment/Appraisal Actions Planned for Assessment Year 2026:

Determine if current Cost Table and Depreciation needs updating for the entire County.

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

Residential:

Continue review of Fremont subdivisions, as well as Hooper and Winslow. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2026.

Begin 6-year review cycle for Hooper and Winslow. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2026.

Continue Rural Residential review. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2026.

Continue review of Lakes A and Lakes B properties. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2026.

Continue review of all mobile home courts throughout County for any changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2025.

Commercial:

Continue reviewing Fremont Commercial properties. Measurements verified/pictures updated. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2025.

Review Commercial properties in Dodge for correct occupancy codes, uniformity, and equalization. Measurements verified/pictures updated. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2026.

Agricultural:

Review sales of bare Agricultural land and farm properties in Dodge County. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2026.

Verify sales information to justify our defined Market Areas, or potential Special Value Area. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2026.

Verify Recreational land sales along rivers to determine if any changes and/or updates need to be made. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2026.

Other Functions Performed by the Assessor's Office but not limited to:**Record Maintenance, Mapping updates, Ownership Changes:**

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

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

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

Personal Property:

Administer annual filing of 1659 schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

For 2020, the new Vanguard eFile system was implemented. A total of 465 eFiled, or 27% for the first year. For 2021, a total of 475 eFiled, or 29% for the second year. For 2022, a total of 480 eFiled, or 30% for the third year. For 2023, a total of 515 eFiled, or 32%. Reminder letters were mailed to those having filed a return in 2022, as well as any new businesses/agricultural equipment owners discovered by the assessment office. These letters contained each property owner's unique eFile PIN number, provided a returned had been filed the previous year.

Permissive Exemptions:

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

Dodge County currently has 93 approved permissive exemption applications on file for a total of 250 exempt parcels and 34 exempt cemetery organizations.

Taxable Government Owned Property:

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

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

Homestead Exemptions:

Administer 1,375 submitted filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

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

Centrally Assessed:

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

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

Tax Increment Financing:

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

Dodge County has 55 Tax Increment Financing (TIF) parcels throughout the county with a combined assessed value of \$201,617,310, a combined base value of \$6,183,385, and a combined excess value of \$195,433,925.

Forty-four TIF parcels in Fremont:

- (1) Yager Hospitality
- (1) Yager Retail Project – Phase One
- (1) Yager Retail Project – Phase Two
- (20) South Broad Street Development
- (1) Fountain Springs Estates Housing Project
- (6) Costco Poultry Project
- (3) North Broad St Project, d/b/a Nebr Irrigated Seeds
- (1) Fountain Springs Apts Redevelopment
- (1) WCBS Redevelopment Project
- (4) Fountain Springs Apts Project Two
- (1) DPA Auctions Redevelopment Project
- (2) Fremont RD Leasing Redevelopment Project Phase 1
- (4) Fremont RD Leasing Redevelopment Project Phase 2

One TIF parcel in Snyder:

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

Six TIF parcels in Hooper

- (1) First National Bank Northeast
- (5) Hooper School Park Subdivision

Tax Districts and Tax Rates:

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

Tax Lists:

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

Tax List Corrections:

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

County Board of Equalization:

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

TERC Appeals:

Prepare information and attend taxpayer appeal hearings before TERC, defend valuation. The Assessor, Head Appraiser, and Deputy Assessor meet with the County Attorney prior to the hearing to prepare exhibits and work on case matters.

TERC Statewide Equalization:

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

Education:

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

Special Valuation (Greenbelt):

Dodge County does not have any designated Special Valuation market areas at this time.

Sales File:

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

Conclusion:

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

Respectfully submitted:

Debbie Churchill 6/15/2023
Dodge County Assessor Date

Mitch Hart 6/15/2023
Dodge County Appraiser Date

Dodge County Assessor's Office

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Office: (402) 727-3911 Fax: (402) 727-3913

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Mitch Hart, Appraiser

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February 28, 2024

DODGE COUNTY SPECIAL VALUATION METHODOLOGY

Sarah Scott
Property Tax Administrator

Good Day!

To date, Dodge County has implemented NO special valuation process (see lines 43 and 44 of the 2023 Dodge County Form 45 County Abstract of Assessment for Real Property as shown below):

Schedule VIII: Agricultural Records: Special Value				
	Urban	SubUrban	Rural	Total
43. SV - Special Value	Records	0	0	0
	Acres	0.00	0.00	0.00
	Value	0	0	0
44. SV - Market Value	Value	N/A	N/A	N/A

*G&P wildlife management only, pursuant to section 37-335

The Special Valuation applications for Dodge County previously on file in our office were destroyed by the former Assessor and staff. Since then, NO further applications have been requested, completed, or filed.

In addition, our market analysis performed over the past years does not indicate consistent measurable non-agricultural influences in the Dodge County market. However, should Agricultural land sell for more than the market indicates based on location or future development, nearby Agland continues to be valued at market value.

Therefore, in our collective opinion, the valuations prepared for Agricultural land in Dodge County do NOT reflect any non-agricultural influence. As a result, the Special Valuation process currently in place in Dodge County has identical values for special value and recapture value.

Thank you.



Debbie Churchill
Dodge County Assessor