

NEBRASKA

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DEPARTMENT OF REVENUE

**2025 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

DAWSON COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Dawson 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 Dawson County.

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Nic VanCura, Dawson 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.

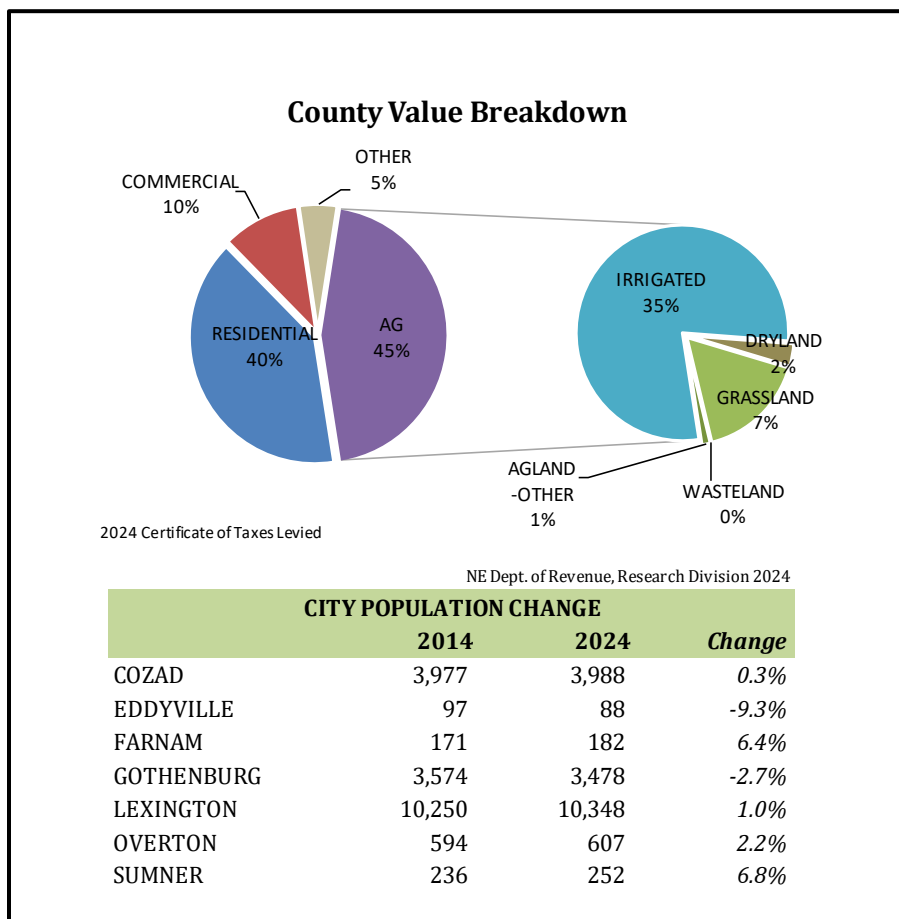
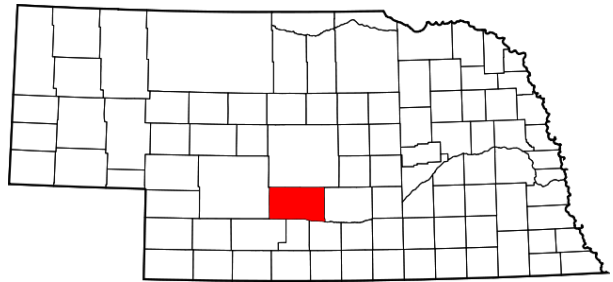
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 1,013 square miles, Dawson County has 24,085 residents, per the Census Bureau Quick Facts for 2023, a slight population decline from the 2020 U.S. Census. Reports indicate that 65% of county residents are homeowners and 92% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$157,700 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Dawson County are evenly distributed among Lexington, Cozad, and Gothenburg. According to the latest information available from the U.S. Census Bureau, there are 691 employer establishments with a total employment of 9,447, a 1% increase from 2019. Agricultural land makes up the majority of the valuation base in the county. A mix of irrigated and grass land makes up a majority of the land in the county. Dawson County is included in the Central Platte Natural Resources District (NRD). In value of sales by commodity group, Dawson County ranks second in cattle and calves (USDA AgCensus). The primary crops grown in the county are corn and soybeans. An ethanol plant located in Lexington, as well as a Frito Lay plant and a Monsanto Research facility in Gothenburg are also contributing factors to the economy.

2025 Residential Correlation for Dawson County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales verification and qualification practices were reviewed with the county assessor. For the residential class, Dawson County is above the statewide average. All disqualified sales show documentation for their exclusion and therefore all arm's-length transactions are being used for measurement purposes.

The Dawson County Assessor has nine valuation groups for the residential class. A study of the valuation groupings shows that the county assessor stratifies property based on residential activity and unique characteristics. Valuation Groups 1 through 3 encompass the larger communities in the county, Valuation Group 5 & 6 are both recreational while the remainder are the smaller communities and the rural areas.

The county assessor is up to date on the six-year inspection and review cycle. Dawson County contracts the review work, the office staff then enters the information into their Computer-Assisted Mass Appraisal (CAMA) system.

The Dawson County Assessor does have a written valuation methodology on file.

2025 Residential Assessment Details for Dawson County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Lexington	2019	2023	2019	2019	Increased 7%
2	Cozad	2023	2023	2023	2023	Increased 10%
3	Gothenburg	*2024	*2024	*2024	*2024	Full reappraisal
4	Overton, Sumner, and Surrounding Rural Areas	2021	2023	2019	2022	Overton Rural, Overton increased 12%, Sumner increased 4%
5	Johnson Lake	2015	2023	2019	2021	Increased 10%
6	Lakeview Acres & Midway Lake	2015	2023	2019	2020	
7	Eddyville, Farnam, and surrounding rural areas	2020	2023	2019	2021-2022	*Farnam was a complete reappraisal, costing, lot study and inspection
8	Cozad & Lexington Rural	2018	2023	2019	2021	
9	Gothenburg Rural & Wild Horse Golf Course	2020	2023	2019	2020	
<u>Additional comments:</u> Routine maintenance and pick-up work was completed and placed on the assessment roll. * = assessment action for current year						

2025 Residential Correlation for Dawson County

Description of Analysis

Analysis of the statistical data for Dawson County shows 558 qualified sales for the residential class. All measures of central tendency, and the COD are in acceptable range, while the PRD is slightly high. Further analysis of the nine valuation groups shows all have enough sales for measurement purposes and all medians are in the acceptable range. Valuation Group 7 has a high PRD of 159% an analysis of the statistics for this group shows that two sales in Eddyville with ratios of 43% and 188% are greatly affecting the statistics of this small sample.

A comparison of the 2025 County Abstract of Assessment for Real Property Form 45 Compared to the 2024 Certificate of Taxes Levied Report (CTL), shows a change consistent with the reported actions from the assessor.

Equalization and Quality of Assessment

A complete review of the assessment practices for Dawson County, review of statistics with sufficient sales, and other available information suggests that the assessments within the county are valued within the acceptable range. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	163	92.14	96.18	94.16	20.64	102.15
2	131	92.41	90.87	88.27	12.68	102.95
3	145	96.84	100.04	97.45	10.33	102.66
4	20	92.59	99.35	92.76	26.23	107.10
5	35	92.62	96.85	92.79	20.61	104.38
7	15	95.89	108.05	67.84	44.46	159.27
8	37	92.05	99.88	93.42	25.76	106.92
9	12	92.41	91.86	92.19	17.26	99.64
____ALL____	558	94.77	96.57	92.32	17.18	104.60

Level of Value

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

2025 Commercial Correlation for Dawson County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

Sales verification and qualification was completed for the commercial class in Dawson County. An analysis of the sales roster shows that the county assessor has an accurate description for all disqualified sales and therefore all arm's-length transactions are being used for measurement purposes. The usability rate is above the statewide average.

The Dawson County Assessor is on schedule with the six-year inspection and review cycle for the commercial class. Appraisal work is completed with an outside firm that does the inspection, and all data entry is completed by the office staff.

2025 Commercial Assessment Details for Dawson County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Cozad, Gothenburg, Lexington and Industrial	2017	2021	2022	2022	
2	Remainder of County	2017	2021	2022	2022	
<u>Additional comments:</u> Routine maintenance and pick-up work was completed and placed on the assessment roll. * = assessment action for current year						

Description of Analysis

Analysis of the statistics for the commercial class provides 84 qualified sales for the study period. Two measures of central tendency are within the range while the weighted mean is low. The COD and PRD are high. Further analysis shows that the removal of three very low dollar sales under \$8,000 does improve the COD and PRD, but the weighted mean does not change.

A study of the Sale Price Substrata shows the higher dollar properties over \$500,000 vary considerably. Research into the sales shows a variety of heavy truck service garages, gas stations, and manufacturing warehouses. The Division will work with the county assessor to analyze this type of properties and make sure they are equalized through updated depreciation and costing as necessary.

The 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) shows a change consistent with the reported actions of the county assessor.

2025 Commercial Correlation for Dawson County

Equalization and Quality of Assessment

The review of the commercial class shows that depreciation tables need to be updated, however the sales analysis and review of all available data supports that the commercial class is within the acceptable range and therefore equalized. The quality of assessment of commercial property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	76	94.52	90.97	80.21	20.47	113.41
2	8	93.08	99.99	73.42	32.27	136.19
____ALL____	84	94.52	91.83	80.13	21.55	114.60

Level of Value

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

2025 Agricultural Correlation for Dawson County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

Analysis of the sales verification and qualification was completed, and Dawson County’s usability rate is above the statewide average for the commercial class. Review of the sales roster shows that all disqualified sales have a valid description and therefore all arm’s-length transactions are used for measurement purposes.

Dawson County has two market areas for agricultural land. Market Area 1 encompasses most of the county. The northern portion of Market Area 1 is made up of rolling hills while the southern portion is mainly the Platte River Basin. The Platte River valley is mainly cropland while the hills are generally grassland. Market Area 2 is in the southwestern corner of the county with terrain that is much more rugged. Market areas are adequately identified in Dawson County.

The county is up to date on their six-year inspection and review cycle. Aerial imagery is utilized for a land use study. A contracted appraiser completes the physical inspection of improvements.

Dawson County has a limited number of acres in the Conservation Reserve Program (CRP), and very few have been identified. Intensive use is recognized and valued accordingly. The county does have special valuation applications on file. For Dawson County the influenced value is limited to accretion acres, and there are no uninfluenced accretion sales, so the uninfluenced value is developed from grassland values.

2025 Agricultural Assessment Details for Dawson County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2016	2023	2019	2020-2022	
AB DW	Agricultural dwellings	2016	2023	2019	2020-2022	
<u>Additional comments:</u> Routine maintenance and pick-up work was completed and placed on the assessment roll. * = assessment action for current year						

2025 Agricultural Correlation for Dawson County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Platte River Valley and North. Majority grassland.	2019	Increased grassland 15%, irrigated land 30%, dryland 20%
2	Southwestern Corner with rougher terrain.	2019	Increased grassland 15%, irrigated land 30%, dryland 20%
<u>Additional comments:</u> * = assessment action for current year			

Description of Analysis

Review of the sales statistics shows 97 qualified sales in the agricultural class for the current study period. All measures of central tendency and the COD are in the acceptable range. Further analysis of the 80% MLU by Market Area shows that irrigated land and grassland all have a median in the range while dryland is slightly low with only four sales.

Market Area 2 has five sales with a low median, there are only two 80% MLU sales, one in the grassland subclass which has an acceptable ratio and one in the dryland subclass. Dawson County's Market Area 2 is most comparable to Frontier County, and Lincoln County Area 4, it is very strongly held, not transacting frequently, and facing strong competition when property comes up for sale. Comparison of Market Area 2's values to the surrounding counties shows that irrigated land is higher than both comparable counties, dryland is higher than Lincoln County, but lower than Frontier, and grassland is lower than both counties, but only a few dollars lower than Frontier on average. The Dawson County Assessor, and his predecessor, have historically moved both market areas at the same rate, ensuring that values were adjusted with the market, this continued in 2024.

An additional 26% increase to all land use subclasses would be required to bring Market Area 2 into the acceptable range, this would put nearly all values higher than either Lincoln or Frontier County and would not improve equalization.

Comparison of Dawson County to surrounding counties on the Average Acre Value Comparison chart shows that both market areas and all three classes are comparable.

Dawson County contains a school district bond subject to a 50% assessment pursuant to LB2. A statistical profile for the sales in the school district is included in the appendix of this report. With 29 sales, the median of the school district is 48%. A review of the statistics and the values reported by the county assessor indicates that the valuations were reduced as required.

Review of the 2025 County Abstract of Assessment for Real Property Form 45 Compared to the 2024 Certificate of Taxes Levied Report (CTL) supports the stated actions of the county assessor.

2025 Agricultural Correlation for Dawson County

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements. Agricultural land values are equalized. The quality of assessment of the agricultural class meets generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	65	75.48	78.77	70.68	25.07	111.45
1	65	75.48	78.77	70.68	25.07	111.45
<u> Dry </u>						
County	4	63.90	66.35	56.60	26.21	117.23
1	3	72.54	70.05	58.07	22.84	120.63
2	1	55.26	55.26	55.26	00.00	100.00
<u> Grass </u>						
County	18	70.67	72.00	70.88	15.82	101.58
1	17	71.30	72.12	70.98	16.51	101.61
2	1	70.04	70.04	70.04	00.00	100.00
<u> ALL </u>	97	72.54	76.50	70.27	24.07	108.87

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Dawson County is 73%.

Special Valuation Level of Value

A review of agricultural land values in Dawson County in areas that have non-agricultural influences indicates that the assessed values used are similar to the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 73%.

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

A review of agricultural land value in Dawson County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 33%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Dawson County is 48%.

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

A review of agricultural land values in Dawson County in areas that that are subject to a reduced school bond valuation and that also have non-agricultural influences indicates that the assessed values used are similar to the assessed values in the areas of the county that do not have nonagricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of school bond valuation in Dawson County is 48%.

2025 Opinions of the Property Tax Administrator for Dawson County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	73	Meets generally accepted mass appraisal techniques.	No recommendation.
School Bond Value Agricultural Land	48	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 7th day of April, 2025.



Sarah Scott
Property Tax Administrator

APPENDICES

2025 Commission Summary for Dawson County

Residential Real Property - Current

Number of Sales	558	Median	94.77
Total Sales Price	\$118,534,708	Mean	96.57
Total Adj. Sales Price	\$118,534,708	Wgt. Mean	92.32
Total Assessed Value	\$109,431,178	Average Assessed Value of the Base	\$143,090
Avg. Adj. Sales Price	\$212,428	Avg. Assessed Value	\$196,113

Confidence Interval - Current

95% Median C.I	93.57 to 95.76
95% Wgt. Mean C.I	90.16 to 94.48
95% Mean C.I	94.47 to 98.67
% of Value of the Class of all Real Property Value in the County	34.29
% of Records Sold in the Study Period	5.43
% of Value Sold in the Study Period	7.44

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	614	95	94.80
2023	757	93	93.00
2022	727	94	94.38
2021	628		96.71

2025 Commission Summary for Dawson County

Commercial Real Property - Current

Number of Sales	84	Median	94.52
Total Sales Price	\$44,352,864	Mean	91.83
Total Adj. Sales Price	\$44,352,864	Wgt. Mean	80.13
Total Assessed Value	\$35,538,864	Average Assessed Value of the Base	\$311,324
Avg. Adj. Sales Price	\$528,010	Avg. Assessed Value	\$423,082

Confidence Interval - Current

95% Median C.I	86.91 to 98.21
95% Wgt. Mean C.I	70.16 to 90.10
95% Mean C.I	85.18 to 98.48
% of Value of the Class of all Real Property Value in the County	9.04
% of Records Sold in the Study Period	6.74
% of Value Sold in the Study Period	9.16

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	84	98	97.89
2023	95	100	99.79
2022	76	95	95.43
2021	71		95.43

24 Dawson
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 558
 Total Sales Price : 118,534,708
 Total Adj. Sales Price : 118,534,708
 Total Assessed Value : 109,431,178
 Avg. Adj. Sales Price : 212,428
 Avg. Assessed Value : 196,113

MEDIAN : 95
 WGT. MEAN : 92
 MEAN : 97
 COD : 17.18
 PRD : 104.60

COV : 26.16
 STD : 25.26
 Avg. Abs. Dev : 16.28
 MAX Sales Ratio : 289.41
 MIN Sales Ratio : 41.26

95% Median C.I. : 93.57 to 95.76
 95% Wgt. Mean C.I. : 90.16 to 94.48
 95% Mean C.I. : 94.47 to 98.67

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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-22 To 31-DEC-22	58	96.43	98.91	95.77	15.49	103.28	55.69	184.22	94.14 to 100.58	236,958	226,925	
01-JAN-23 To 31-MAR-23	50	97.33	106.62	103.57	18.57	102.94	75.69	289.41	93.63 to 107.65	194,966	201,917	
01-APR-23 To 30-JUN-23	67	94.23	95.89	90.69	14.00	105.73	51.76	203.30	92.38 to 97.07	220,515	199,991	
01-JUL-23 To 30-SEP-23	71	96.69	96.59	90.93	14.77	106.22	52.85	151.13	93.54 to 97.92	220,756	200,730	
01-OCT-23 To 31-DEC-23	62	95.85	96.69	92.68	11.35	104.33	51.88	202.19	92.96 to 96.88	241,694	223,990	
01-JAN-24 To 31-MAR-24	53	92.98	96.58	91.31	21.47	105.77	41.26	183.50	86.54 to 98.15	184,008	168,014	
01-APR-24 To 30-JUN-24	98	90.47	94.05	89.58	19.49	104.99	50.73	211.82	86.18 to 94.13	185,475	166,158	
01-JUL-24 To 30-SEP-24	99	92.58	92.96	89.70	20.03	103.63	43.26	179.25	85.57 to 95.62	218,996	196,433	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	246	96.25	98.98	94.38	15.55	104.87	51.76	289.41	94.47 to 97.30	219,268	206,946	
01-OCT-23 To 30-SEP-24	312	92.95	94.66	90.60	18.45	104.48	41.26	211.82	90.97 to 94.99	207,034	187,572	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	250	95.96	98.43	93.57	14.56	105.19	51.76	289.41	94.78 to 96.88	220,726	206,538	
<u>ALL</u>	558	94.77	96.57	92.32	17.18	104.60	41.26	289.41	93.57 to 95.76	212,428	196,113	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	163	92.14	96.18	94.16	20.64	102.15	51.76	204.01	88.26 to 99.69	191,292	180,123	
2	131	92.41	90.87	88.27	12.68	102.95	41.26	171.36	90.28 to 94.22	161,627	142,668	
3	145	96.84	100.04	97.45	10.33	102.66	43.34	179.25	95.97 to 97.72	174,898	170,433	
4	20	92.59	99.35	92.76	26.23	107.10	62.58	211.82	78.65 to 101.14	152,645	141,593	
5	35	92.62	96.85	92.79	20.61	104.38	61.01	150.31	79.32 to 102.26	518,826	481,426	
7	15	95.89	108.05	67.84	44.46	159.27	43.26	289.41	62.51 to 117.83	334,033	226,601	
8	37	92.05	99.88	93.42	25.76	106.92	54.56	203.30	84.10 to 100.14	284,723	265,996	
9	12	92.41	91.86	92.19	17.26	99.64	50.73	124.82	79.44 to 108.27	338,650	312,186	
<u>ALL</u>	558	94.77	96.57	92.32	17.18	104.60	41.26	289.41	93.57 to 95.76	212,428	196,113	

24 Dawson
RESIDENTIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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COV : 26.16
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 95% Wgt. Mean C.I. : 90.16 to 94.48
 95% Mean C.I. : 94.47 to 98.67

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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	533	94.85	96.52	92.30	16.86	104.57	41.26	289.41	93.75 to 95.89	198,646	183,360
06	25	91.81	97.58	92.45	23.72	105.55	61.01	150.31	77.22 to 117.09	506,256	468,022
07											
<u>ALL</u>	<u>558</u>	<u>94.77</u>	<u>96.57</u>	<u>92.32</u>	<u>17.18</u>	<u>104.60</u>	<u>41.26</u>	<u>289.41</u>	<u>93.57 to 95.76</u>	<u>212,428</u>	<u>196,113</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	2	143.14	143.14	142.25	31.59	100.63	97.92	188.36	N/A	12,750	18,137
Less Than 30,000	7	170.94	150.42	152.94	18.44	98.35	97.92	188.36	97.92 to 188.36	19,214	29,386
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	558	94.77	96.57	92.32	17.18	104.60	41.26	289.41	93.57 to 95.76	212,428	196,113
Greater Than 14,999	556	94.73	96.40	92.31	17.06	104.43	41.26	289.41	93.55 to 95.74	213,146	196,753
Greater Than 29,999	551	94.47	95.88	92.25	16.69	103.93	41.26	289.41	93.43 to 95.61	214,882	198,231
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	143.14	143.14	142.25	31.59	100.63	97.92	188.36	N/A	12,750	18,137
15,000 TO 29,999	5	170.94	153.34	155.44	15.23	98.65	108.99	183.50	N/A	21,800	33,886
30,000 TO 59,999	23	99.79	117.91	116.05	35.94	101.60	41.26	204.01	92.96 to 149.86	47,368	54,969
60,000 TO 99,999	86	102.57	108.00	106.33	21.50	101.57	61.82	289.41	96.50 to 110.17	81,430	86,588
100,000 TO 149,999	97	93.59	91.69	91.55	14.65	100.15	50.90	203.30	90.28 to 96.62	126,855	116,131
150,000 TO 249,999	182	94.29	94.03	94.12	12.94	99.90	43.26	184.22	92.98 to 95.62	186,890	175,909
250,000 TO 499,999	134	92.58	91.55	91.62	14.16	99.92	50.73	150.31	89.70 to 95.07	323,316	296,231
500,000 TO 999,999	25	86.81	91.54	90.53	17.30	101.12	61.01	133.43	78.75 to 93.30	624,060	564,946
1,000,000 +	4	63.74	66.70	67.46	11.92	98.87	55.69	83.64	N/A	1,265,750	853,928
<u>ALL</u>	<u>558</u>	<u>94.77</u>	<u>96.57</u>	<u>92.32</u>	<u>17.18</u>	<u>104.60</u>	<u>41.26</u>	<u>289.41</u>	<u>93.57 to 95.76</u>	<u>212,428</u>	<u>196,113</u>

24 Dawson
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 84
Total Sales Price : 44,352,864
Total Adj. Sales Price : 44,352,864
Total Assessed Value : 35,538,864
Avg. Adj. Sales Price : 528,010
Avg. Assessed Value : 423,082

MEDIAN : 95
WGT. MEAN : 80
MEAN : 92
COD : 21.55
PRD : 114.60

COV : 33.88
STD : 31.11
Avg. Abs. Dev : 20.37
MAX Sales Ratio : 231.98
MIN Sales Ratio : 29.47

95% Median C.I. : 86.91 to 98.21
95% Wgt. Mean C.I. : 70.16 to 90.10
95% Mean C.I. : 85.18 to 98.48

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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-21 To 31-DEC-21	17	99.87	103.22	105.93	06.28	97.44	93.28	131.36	96.57 to 110.17	142,962	151,443
01-JAN-22 To 31-MAR-22	5	93.25	86.96	84.20	09.50	103.28	62.56	98.43	N/A	111,000	93,464
01-APR-22 To 30-JUN-22	8	89.29	81.27	77.85	17.16	104.39	39.58	98.64	39.58 to 98.64	733,281	570,891
01-JUL-22 To 30-SEP-22	8	83.85	83.35	76.48	19.11	108.98	59.26	106.35	59.26 to 106.35	1,682,750	1,287,042
01-OCT-22 To 31-DEC-22	7	98.64	102.17	99.11	18.62	103.09	63.10	151.12	63.10 to 151.12	204,286	202,463
01-JAN-23 To 31-MAR-23	7	76.46	74.33	85.71	17.73	86.72	54.61	101.95	54.61 to 101.95	1,700,857	1,457,725
01-APR-23 To 30-JUN-23	4	97.53	94.24	92.24	10.76	102.17	75.54	106.38	N/A	80,000	73,792
01-JUL-23 To 30-SEP-23	1	89.76	89.76	89.76	00.00	100.00	89.76	89.76	N/A	450,000	403,939
01-OCT-23 To 31-DEC-23	9	73.79	82.92	54.11	40.03	153.24	29.47	132.43	34.73 to 126.39	338,494	183,169
01-JAN-24 To 31-MAR-24	4	85.37	88.58	80.72	12.64	109.74	76.68	106.90	N/A	237,275	191,526
01-APR-24 To 30-JUN-24	6	81.44	118.12	68.50	76.14	172.44	46.20	231.98	46.20 to 231.98	410,000	280,842
01-JUL-24 To 30-SEP-24	8	76.45	86.94	82.12	29.46	105.87	46.03	144.85	46.03 to 144.85	184,714	151,680
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	38	97.22	92.28	80.24	11.93	115.00	39.58	131.36	93.28 to 98.64	587,200	471,193
01-OCT-22 To 30-SEP-23	19	89.76	89.59	87.34	19.23	102.58	54.61	151.12	75.54 to 103.09	742,421	648,444
01-OCT-23 To 30-SEP-24	27	78.89	92.77	66.97	40.66	138.52	29.47	231.98	70.18 to 106.90	293,825	196,782
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	28	93.88	88.11	78.58	16.70	112.13	39.58	151.12	85.27 to 98.46	761,187	598,144
01-JAN-23 To 31-DEC-23	21	80.53	82.54	79.83	26.35	103.39	29.47	132.43	66.70 to 101.95	748,688	597,700
<u>ALL</u>	84	94.52	91.83	80.13	21.55	114.60	29.47	231.98	86.91 to 98.21	528,010	423,082

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	76	94.52	90.97	80.21	20.47	113.41	29.47	231.98	86.15 to 98.43	576,582	462,472
2	8	93.08	99.99	73.42	32.27	136.19	54.61	216.03	54.61 to 216.03	66,575	48,877
<u>ALL</u>	84	94.52	91.83	80.13	21.55	114.60	29.47	231.98	86.91 to 98.21	528,010	423,082

**24 Dawson
COMMERCIAL**

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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 MEAN : 92
 COD : 21.55
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COV : 33.88
 STD : 31.11
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 MAX Sales Ratio : 231.98
 MIN Sales Ratio : 29.47

95% Median C.I. : 86.91 to 98.21
 95% Wgt. Mean C.I. : 70.16 to 90.10
 95% Mean C.I. : 85.18 to 98.48

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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											
03	84	94.52	91.83	80.13	21.55	114.60	29.47	231.98	86.91 to 98.21	528,010	423,082
04											
<u>ALL</u>	84	94.52	91.83	80.13	21.55	114.60	29.47	231.98	86.91 to 98.21	528,010	423,082

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	3	144.85	144.89	131.72	32.73	110.00	73.79	216.03	N/A	9,000	11,855
Less Than 30,000	7	98.20	133.41	129.49	50.93	103.03	72.43	231.98	72.43 to 231.98	15,714	20,349
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	84	94.52	91.83	80.13	21.55	114.60	29.47	231.98	86.91 to 98.21	528,010	423,082
Greater Than 14,999	81	94.50	89.86	80.10	19.84	112.18	29.47	231.98	86.91 to 98.20	547,233	438,312
Greater Than 29,999	77	93.28	88.05	80.00	18.83	110.06	29.47	151.12	86.15 to 98.21	574,583	459,694
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	144.85	144.89	131.72	32.73	110.00	73.79	216.03	N/A	9,000	11,855
15,000 TO 29,999	4	97.39	124.80	128.77	41.38	96.92	72.43	231.98	N/A	20,750	26,719
30,000 TO 59,999	7	93.25	96.09	95.80	09.30	100.30	85.27	114.66	85.27 to 114.66	39,279	37,628
60,000 TO 99,999	19	95.81	89.34	87.96	13.45	101.57	46.03	109.90	76.46 to 101.95	76,374	67,175
100,000 TO 149,999	9	91.84	87.45	87.86	23.32	99.53	51.66	151.12	63.42 to 100.99	110,944	97,475
150,000 TO 249,999	15	98.21	90.24	89.34	22.27	101.01	34.73	131.36	66.96 to 111.41	191,723	171,282
250,000 TO 499,999	13	95.70	96.27	96.38	13.34	99.89	63.10	132.43	80.53 to 110.17	323,670	311,945
500,000 TO 999,999	8	74.92	76.75	75.70	22.37	101.39	46.20	106.35	46.20 to 106.35	697,500	528,041
1,000,000 TO 1,999,999	2	34.53	34.53	33.17	14.65	104.10	29.47	39.58	N/A	1,527,375	506,668
2,000,000 TO 4,999,999	2	94.10	94.10	94.99	03.70	99.06	90.62	97.58	N/A	3,900,000	3,704,593
5,000,000 TO 9,999,999	1	59.26	59.26	59.26	00.00	100.00	59.26	59.26	N/A	7,000,000	4,148,044
10,000,000 +	1	86.91	86.91	86.91	00.00	100.00	86.91	86.91	N/A	11,000,000	9,560,017
<u>ALL</u>	84	94.52	91.83	80.13	21.55	114.60	29.47	231.98	86.91 to 98.21	528,010	423,082

24 Dawson
COMMERCIAL

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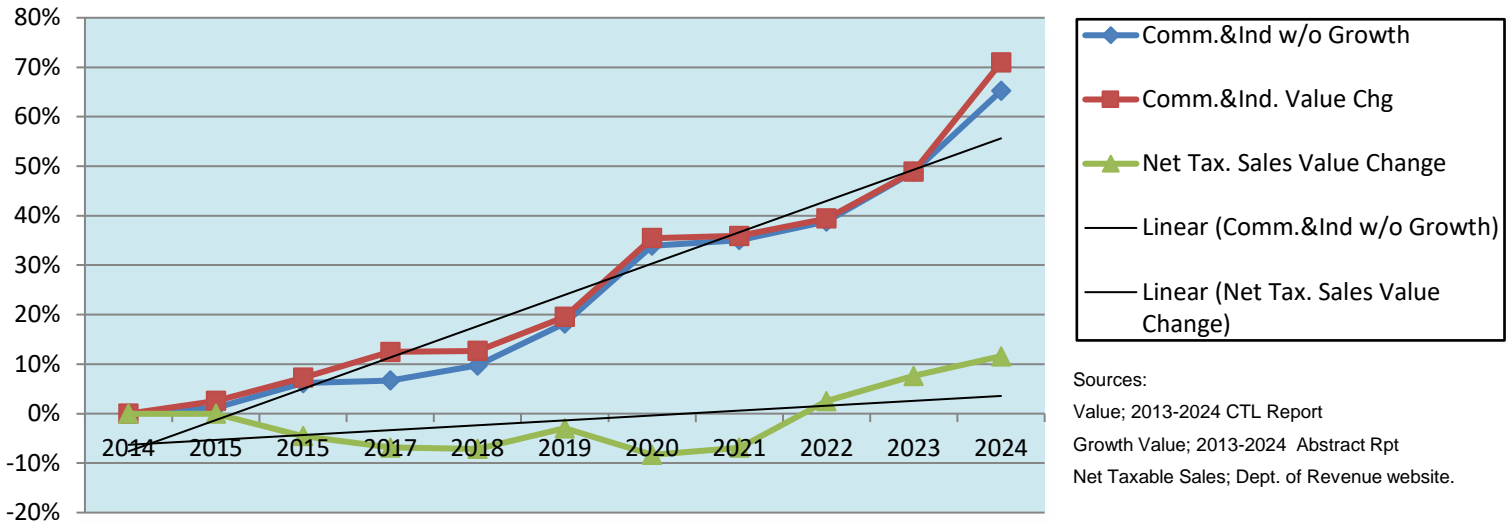
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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
104	1	46.20	46.20	46.20	00.00	100.00	46.20	46.20	N/A	950,000	438,901
319	2	78.95	78.95	63.07	24.94	125.18	59.26	98.64	N/A	3,875,000	2,443,907
326	1	97.58	97.58	97.58	00.00	100.00	97.58	97.58	N/A	4,900,000	4,781,190
342	1	89.76	89.76	89.76	00.00	100.00	89.76	89.76	N/A	450,000	403,939
344	18	96.33	103.14	84.31	26.79	122.33	39.58	231.98	86.08 to 116.54	234,998	198,133
346	1	63.42	63.42	63.42	00.00	100.00	63.42	63.42	N/A	109,000	69,125
349	1	73.15	73.15	73.15	00.00	100.00	73.15	73.15	N/A	500,000	365,733
350	5	101.95	92.63	87.66	14.00	105.67	51.66	109.90	N/A	74,000	64,870
351	1	98.21	98.21	98.21	00.00	100.00	98.21	98.21	N/A	152,500	149,768
353	7	93.25	88.15	83.94	11.97	105.02	63.10	105.73	63.10 to 105.73	139,000	116,675
381	1	112.71	112.71	112.71	00.00	100.00	112.71	112.71	N/A	350,000	394,489
384	2	99.04	99.04	99.64	00.85	99.40	98.20	99.87	N/A	90,000	89,678
386	3	80.53	87.37	83.43	17.06	104.72	70.18	111.41	N/A	284,117	237,041
390	1	54.61	54.61	54.61	00.00	100.00	54.61	54.61	N/A	230,000	125,610
406	15	98.63	100.32	91.28	27.48	109.90	34.73	216.03	72.43 to 114.66	76,497	69,826
407	2	89.10	89.10	79.75	20.89	111.72	70.49	107.71	N/A	452,500	360,853
419	2	62.55	62.55	40.80	52.89	153.31	29.47	95.63	N/A	1,167,500	476,343
442	6	99.71	95.73	101.09	11.63	94.70	69.94	110.17	69.94 to 110.17	141,350	142,885
470	1	91.84	91.84	91.84	00.00	100.00	91.84	91.84	N/A	115,000	105,620
471	5	75.54	75.75	71.66	14.93	105.71	56.44	94.54	N/A	94,100	67,434
494	1	86.91	86.91	86.91	00.00	100.00	86.91	86.91	N/A	11,000,000	9,560,017
528	5	90.62	85.35	87.96	12.72	97.03	62.56	98.46	N/A	847,000	745,055
531	1	50.14	50.14	50.14	00.00	100.00	50.14	50.14	N/A	650,000	325,902
544	1	106.35	106.35	106.35	00.00	100.00	106.35	106.35	N/A	650,000	691,274
<u>ALL</u>	<u>84</u>	94.52	91.83	80.13	21.55	114.60	29.47	231.98	86.91 to 98.21	528,010	423,082

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
2013	\$ 221,466,541	\$ 1,469,330	0.66%	\$ 219,997,211		\$ 261,451,460	
2014	\$ 227,126,167	\$ 3,004,885	1.32%	\$ 224,121,282	1.20%	\$ 261,368,154	-0.03%
2015	\$ 237,585,741	\$ 2,412,203	1.02%	\$ 235,173,538	3.54%	\$ 249,544,797	-4.52%
2016	\$ 249,127,319	\$ 12,869,825	5.17%	\$ 236,257,494	-0.56%	\$ 243,507,459	-2.42%
2017	\$ 249,577,923	\$ 6,526,312	2.61%	\$ 243,051,611	-2.44%	\$ 242,800,466	-0.29%
2018	\$ 264,743,511	\$ 2,927,365	1.11%	\$ 261,816,146	4.90%	\$ 253,699,738	4.49%
2019	\$ 300,005,639	\$ 3,372,581	1.12%	\$ 296,633,058	12.05%	\$ 239,684,757	-5.52%
2020	\$ 300,999,457	\$ 1,881,259	0.63%	\$ 299,118,198	-0.30%	\$ 243,461,321	1.58%
2021	\$ 308,763,102	\$ 1,344,805	0.44%	\$ 307,418,297	2.13%	\$ 268,036,771	10.09%
2022	\$ 329,796,527	\$ 5,191	0.00%	\$ 329,791,336	6.81%	\$ 281,356,303	4.97%
2023	\$ 378,632,515	\$ 12,728,145	3.36%	\$ 365,904,370	10.95%	\$ 291,795,094	3.71%
2024	\$ 406,076,377	\$ 24,707,250	6.08%	\$ 381,369,127	0.72%	\$ 295,493,938	1.27%
Ann %chg	5.98%			Average	3.55%	1.23%	1.21%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	1.20%	2.56%	-0.03%
2015	6.19%	7.28%	-4.55%
2016	6.68%	12.49%	-6.86%
2017	9.75%	12.69%	-7.13%
2018	18.22%	19.54%	-2.96%
2019	33.94%	35.46%	-8.33%
2020	35.06%	35.91%	-6.88%
2021	38.81%	39.42%	2.52%
2022	48.91%	48.91%	7.61%
2023	65.22%	70.97%	11.61%
2024	72.20%	83.36%	13.02%

County Number	24
County Name	Dawson

24 Dawson
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 97
 Total Sales Price : 104,673,466
 Total Adj. Sales Price : 104,673,466
 Total Assessed Value : 71,789,763
 Avg. Adj. Sales Price : 1,079,108
 Avg. Assessed Value : 740,101

MEDIAN : 71
 WGT. MEAN : 69
 MEAN : 75
 COD : 23.31
 PRD : 109.29

COV : 27.70
 STD : 20.76
 Avg. Abs. Dev : 16.62
 MAX Sales Ratio : 136.52
 MIN Sales Ratio : 42.91

95% Median C.I. : 64.52 to 76.30
 95% Wgt. Mean C.I. : 64.44 to 72.73
 95% Mean C.I. : 70.82 to 79.08

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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	14	81.17	84.52	86.67	17.62	97.52	53.75	123.84	66.83 to 102.12	737,122	638,852	
01-JAN-22 To 31-MAR-22	10	87.54	91.09	89.04	18.15	102.30	57.67	116.10	76.03 to 114.84	762,506	678,918	
01-APR-22 To 30-JUN-22	3	75.48	84.39	80.62	16.27	104.68	70.43	107.26	N/A	1,042,788	840,739	
01-JUL-22 To 30-SEP-22	1	93.66	93.66	93.66	00.00	100.00	93.66	93.66	N/A	224,000	209,806	
01-OCT-22 To 31-DEC-22	9	69.22	70.64	66.15	13.19	106.79	48.77	94.55	61.51 to 78.68	799,691	528,977	
01-JAN-23 To 31-MAR-23	16	62.32	68.99	61.69	22.22	111.83	52.41	107.21	53.63 to 81.01	1,400,784	864,074	
01-APR-23 To 30-JUN-23	9	63.69	73.57	69.88	28.59	105.28	42.91	112.77	55.77 to 104.77	1,120,267	782,822	
01-JUL-23 To 30-SEP-23	2	57.41	57.41	61.09	11.57	93.98	50.77	64.05	N/A	863,500	527,472	
01-OCT-23 To 31-DEC-23	8	57.78	69.10	57.14	29.13	120.93	50.04	110.43	50.04 to 110.43	1,478,995	845,148	
01-JAN-24 To 31-MAR-24	12	71.33	67.95	66.91	14.05	101.55	43.95	90.05	54.81 to 76.89	926,585	620,009	
01-APR-24 To 30-JUN-24	10	68.66	77.14	67.86	29.67	113.68	50.64	136.52	51.72 to 117.45	1,420,619	964,018	
01-JUL-24 To 30-SEP-24	3	56.06	57.77	58.27	04.00	99.14	55.26	61.98	N/A	1,600,000	932,284	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	28	83.41	87.18	86.70	17.86	100.55	53.75	123.84	76.26 to 100.35	760,612	659,469	
01-OCT-22 To 30-SEP-23	36	64.14	69.91	64.43	21.42	108.51	42.91	112.77	58.50 to 72.54	1,150,532	741,287	
01-OCT-23 To 30-SEP-24	33	64.05	70.09	63.49	23.83	110.40	43.95	136.52	56.39 to 73.92	1,271,429	807,222	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	23	78.60	82.33	78.58	18.55	104.77	48.77	116.10	70.43 to 93.66	790,202	620,956	
01-JAN-23 To 31-DEC-23	35	61.92	69.53	62.29	24.95	111.62	42.91	112.77	56.39 to 65.79	1,315,826	819,620	
<u>ALL</u>	97	71.30	74.95	68.58	23.31	109.29	42.91	136.52	64.52 to 76.30	1,079,108	740,101	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	92	72.90	75.75	68.96	23.18	109.85	42.91	136.52	64.58 to 78.60	1,083,391	747,139	
2	5	56.68	60.37	61.04	09.58	98.90	53.75	70.04	N/A	1,000,302	610,587	
<u>ALL</u>	97	71.30	74.95	68.58	23.31	109.29	42.91	136.52	64.52 to 76.30	1,079,108	740,101	

24 Dawson
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

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MEDIAN : 71
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 COD : 23.31
 PRD : 109.29

COV : 27.70
 STD : 20.76
 Avg. Abs. Dev : 16.62
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 MIN Sales Ratio : 42.91

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 95% Wgt. Mean C.I. : 64.44 to 72.73
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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	46	74.70	76.51	68.41	23.56	111.84	48.77	136.52	61.98 to 79.40	1,068,999	731,263
1	46	74.70	76.51	68.41	23.56	111.84	48.77	136.52	61.98 to 79.40	1,068,999	731,263
Dry											
County	4	63.90	66.35	56.60	26.21	117.23	43.95	93.66	N/A	742,513	420,282
1	3	72.54	70.05	58.07	22.84	120.63	43.95	93.66	N/A	473,350	274,869
2	1	55.26	55.26	55.26	00.00	100.00	55.26	55.26	N/A	1,550,000	856,523
Grass											
County	18	70.67	72.00	70.88	15.82	101.58	50.04	117.45	63.69 to 81.01	781,134	553,649
1	17	71.30	72.12	70.98	16.51	101.61	50.04	117.45	60.36 to 84.15	739,436	524,827
2	1	70.04	70.04	70.04	00.00	100.00	70.04	70.04	N/A	1,490,000	1,043,622
ALL	97	71.30	74.95	68.58	23.31	109.29	42.91	136.52	64.52 to 76.30	1,079,108	740,101

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	65	73.92	76.55	68.56	24.12	111.65	48.77	136.52	64.05 to 78.88	1,243,629	852,574
1	65	73.92	76.55	68.56	24.12	111.65	48.77	136.52	64.05 to 78.88	1,243,629	852,574
Dry											
County	4	63.90	66.35	56.60	26.21	117.23	43.95	93.66	N/A	742,513	420,282
1	3	72.54	70.05	58.07	22.84	120.63	43.95	93.66	N/A	473,350	274,869
2	1	55.26	55.26	55.26	00.00	100.00	55.26	55.26	N/A	1,550,000	856,523
Grass											
County	18	70.67	72.00	70.88	15.82	101.58	50.04	117.45	63.69 to 81.01	781,134	553,649
1	17	71.30	72.12	70.98	16.51	101.61	50.04	117.45	60.36 to 84.15	739,436	524,827
2	1	70.04	70.04	70.04	00.00	100.00	70.04	70.04	N/A	1,490,000	1,043,622
ALL	97	71.30	74.95	68.58	23.31	109.29	42.91	136.52	64.52 to 76.30	1,079,108	740,101

Dawson County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dawson	1	6,319	6,892	5,876	4,625	5,147	4,937	4,718	4,763	6,065
Custer	4	3,870	3,880	3,880	3,555	3,135	3,135	2,930	2,745	3,564
Custer	5	3,710	3,710	3,700	3,400	3,000	3,000	2,700	2,625	3,443
Buffalo	1	7,234	7,219	6,971	6,803	5,268	6,365	5,918	5,917	6,673
Phelps	1	7,698	7,697	6,275	5,748	5,475	5,350	5,175	4,682	7,221
Gosper	1	7,103	7,103	5,853	4,711	n/a	4,425	4,140	3,926	6,746
Lincoln	4	3,150	3,129	2,653	3,066	3,150	3,100	2,822	2,925	3,059
Dawson	2	4,724	4,724	4,724	4,087	n/a	2,349	2,163	2,119	4,452
Lincoln	4	3,150	3,129	2,653	3,066	3,150	3,100	2,822	2,925	3,059
Gosper	1	7,103	7,103	5,853	4,711	n/a	4,425	4,140	3,926	6,746
Frontier	1	4,143	4,156	4,082	4,139	4,100	4,076	4,029	3,958	4,131

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dawson	1	n/a	3,088	3,088	2,800	2,784	2,514	2,172	2,152	2,744
Custer	4	n/a	1,705	1,655	1,385	1,300	1,280	1,205	1,205	1,471
Custer	5	n/a	1,600	1,500	1,300	1,300	1,200	1,130	1,130	1,386
Buffalo	1	2,530	2,529	2,360	2,359	2,195	2,185	2,050	2,050	2,254
Phelps	1	3,200	3,200	3,050	2,800	2,700	2,550	2,300	1,975	3,054
Gosper	1	n/a	2,250	2,138	2,020	1,854	1,582	1,501	1,501	2,118
Lincoln	4	1,275	1,275	1,275	1,275	1,275	1,200	1,200	1,200	1,262
Dawson	2	n/a	1,879	1,878	1,676	1,676	1,460	1,243	1,026	1,584
Lincoln	4	1,275	1,275	1,275	1,275	1,275	1,200	1,200	1,200	1,262
Gosper	1	n/a	2,250	2,138	2,020	1,854	1,582	1,501	1,501	2,118
Frontier	1	1,750	1,750	1,700	1,700	1,650	n/a	1,600	1,600	1,727

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dawson	1	1,312	1,312	1,300	1,245	1,202	1,190	1,159	1,148	1,282
Custer	4	867	908	903	910	898	621	n/a	260	849
Custer	5	815	914	910	825	910	530	750	1,175	890
Buffalo	1	1,850	1,849	1,810	1,780	1,753	1,715	1,685	n/a	1,785
Phelps	1	1,543	1,499	1,425	1,372	1,325	1,276	1,063	1,150	1,422
Gosper	1	1,220	1,230	1,219	1,219	1,628	n/a	1,219	1,719	1,222
Lincoln	4	975	975	975	975	975	850	850	850	966
Dawson	2	897	897	720	720	720	n/a	783	n/a	758
Lincoln	4	975	975	975	975	975	850	850	850	966
Gosper	1	1,220	1,230	1,219	1,219	1,628	n/a	1,219	1,719	1,222
Frontier	1	765	765	765	n/a	765	765	765	765	765

County	Mkt Area	CRP	TIMBER	WASTE
Dawson	1	n/a	n/a	50
Custer	4	1,060	n/a	50
Custer	5	1,093	870	50
Buffalo	1	1,620	665	540
Phelps	1	1,500	1,000	40
Gosper	1	n/a	n/a	100
Lincoln	4	n/a	n/a	430
Dawson	2	n/a	n/a	50
Lincoln	4	n/a	n/a	430
Gosper	1	n/a	n/a	100
Frontier	1	1,310	n/a	n/a

Source: 2025 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.
CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	29	Median :	48	COV :	29.35	95% Median C.I. :	41.32 to 56.78
Total Sales Price :	29,743,991	Wgt. Mean :	47	STD :	15.12	95% Wgt. Mean C.I. :	35.25 to 58.83
Total Adj. Sales Price :	30,767,324	Mean :	52	Avg.Abs.Dev :	11.32	95% Mean C.I. :	45.76 to 57.26
Total Assessed Value :	14,473,738						
Avg. Adj. Sales Price :	1,060,942	COD :	23.41	MAX Sales Ratio :	93.03		
Avg. Assessed Value :	499,094	PRD :	109.50	MIN Sales Ratio :	31.33		

Printed : 03/26/2025

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>											
10/01/2021 To 12/31/2021	5	53.11	55.71	55.27	23.01	100.80	31.33	73.32	N/A	1,029,700	569,070
01/01/2022 To 03/31/2022	4	62.95	67.45	69.27	20.73	97.37	50.85	93.03	N/A	602,515	417,383
04/01/2022 To 06/30/2022	1	50.32	50.32	50.32		100.00	50.32	50.32	N/A	1,258,497	633,238
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022	3	42.82	44.06	42.42	05.72	103.87	41.01	48.36	N/A	1,047,213	444,227
01/01/2023 To 03/31/2023	5	40.62	44.91	40.98	17.87	109.59	36.03	66.25	N/A	1,389,208	569,279
04/01/2023 To 06/30/2023	2	73.60	73.60	73.47	10.26	100.18	66.05	81.15	N/A	447,500	328,783
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	1	56.78	56.78	56.78		100.00	56.78	56.78	N/A	242,000	137,417
01/01/2024 To 03/31/2024	5	47.53	44.69	43.76	07.49	102.13	36.54	49.28	N/A	1,084,648	474,597
04/01/2024 To 06/30/2024	2	34.88	34.88	34.89	00.40	99.97	34.74	35.01	N/A	1,651,174	576,101
07/01/2024 To 09/30/2024	1	41.32	41.32	41.32		100.00	41.32	41.32	N/A	2,000,000	826,376
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	10	55.53	59.87	58.39	22.65	102.53	31.33	93.03	50.32 to 73.32	881,706	514,812
10/01/2022 To 09/30/2023	10	43.34	50.40	44.04	24.78	114.44	36.03	81.15	37.80 to 66.25	1,098,268	483,664
10/01/2023 To 09/30/2024	9	42.51	43.48	40.93	14.00	106.23	34.74	56.78	35.01 to 49.28	1,218,621	498,775
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	8	50.59	56.54	53.38	21.57	105.92	41.01	93.03	41.01 to 93.03	851,275	454,431
01/01/2023 To 12/31/2023	8	50.32	53.57	45.05	27.80	118.91	36.03	81.15	36.03 to 81.15	1,010,380	455,172
<u>ALL</u>											
10/01/2021 To 09/30/2024	29	48.36	51.51	47.04	23.41	109.50	31.33	93.03	41.32 to 56.78	1,060,942	499,094

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	29	Median :	48	COV :	29.35	95% Median C.I. :	41.32 to 56.78
Total Sales Price :	29,743,991	Wgt. Mean :	47	STD :	15.12	95% Wgt. Mean C.I. :	35.25 to 58.83
Total Adj. Sales Price :	30,767,324	Mean :	52	Avg.Abs.Dev :	11.32	95% Mean C.I. :	45.76 to 57.26
Total Assessed Value :	14,473,738						
Avg. Adj. Sales Price :	1,060,942	COD :	23.41	MAX Sales Ratio :	93.03		
Avg. Assessed Value :	499,094	PRD :	109.50	MIN Sales Ratio :	31.33		

Printed : 03/26/2025

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	28	48.82	52.23	47.84	22.76	109.18	34.74	93.03	42.51 to 56.78	1,045,619	500,248
2	1	31.33	31.33	31.33		100.00	31.33	31.33	N/A	1,490,000	466,802
<u>ALL</u>											
10/01/2021 To 09/30/2024	29	48.36	51.51	47.04	23.41	109.50	31.33	93.03	41.32 to 56.78	1,060,942	499,094

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
100009											
210180											
240001											
240004											
240011	28	48.82	52.23	47.84	22.76	109.18	34.74	93.03	42.51 to 56.78	1,045,619	500,248
240020											
240101											
320095	1	31.33	31.33	31.33		100.00	31.33	31.33	N/A	1,490,000	466,802
370030											
<u>ALL</u>											
10/01/2021 To 09/30/2024	29	48.36	51.51	47.04	23.41	109.50	31.33	93.03	41.32 to 56.78	1,060,942	499,094

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	29	Median :	48	COV :	29.35	95% Median C.I. :	41.32 to 56.78
Total Sales Price :	29,743,991	Wgt. Mean :	47	STD :	15.12	95% Wgt. Mean C.I. :	35.25 to 58.83
Total Adj. Sales Price :	30,767,324	Mean :	52	Avg.Abs.Dev :	11.32	95% Mean C.I. :	45.76 to 57.26
Total Assessed Value :	14,473,738						
Avg. Adj. Sales Price :	1,060,942	COD :	23.41	MAX Sales Ratio :	93.03		
Avg. Assessed Value :	499,094	PRD :	109.50	MIN Sales Ratio :	31.33		

Printed : 03/26/2025

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	20	46.57	51.17	45.41	26.20	112.68	34.74	93.03	40.62 to 57.94	1,128,347	512,434
1	20	46.57	51.17	45.41	26.20	112.68	34.74	93.03	40.62 to 57.94	1,128,347	512,434
<u>Dry</u>											
County	1	48.36	48.36	48.36		100.00	48.36	48.36	N/A	311,640	150,714
1	1	48.36	48.36	48.36		100.00	48.36	48.36	N/A	311,640	150,714
<u>Grass</u>											
County	3	47.53	42.14	39.83	11.38	105.80	31.33	47.57	N/A	1,043,555	415,694
1	2	47.55	47.55	47.56	00.04	99.98	47.53	47.57	N/A	820,332	390,140
2	1	31.33	31.33	31.33		100.00	31.33	31.33	N/A	1,490,000	466,802
<u>ALL</u>											
10/01/2021 To 09/30/2024	29	48.36	51.51	47.04	23.41	109.50	31.33	93.03	41.32 to 56.78	1,060,942	499,094

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	23	49.28	52.57	47.64	26.06	110.35	34.74	93.03	41.01 to 66.05	1,149,110	547,456
1	23	49.28	52.57	47.64	26.06	110.35	34.74	93.03	41.01 to 66.05	1,149,110	547,456
<u>Dry</u>											
County	1	48.36	48.36	48.36		100.00	48.36	48.36	N/A	311,640	150,714
1	1	48.36	48.36	48.36		100.00	48.36	48.36	N/A	311,640	150,714
<u>Grass</u>											
County	3	47.53	42.14	39.83	11.38	105.80	31.33	47.57	N/A	1,043,555	415,694
1	2	47.55	47.55	47.56	00.04	99.98	47.53	47.57	N/A	820,332	390,140
2	1	31.33	31.33	31.33		100.00	31.33	31.33	N/A	1,490,000	466,802
<u>ALL</u>											

10/01/2021 To 09/30/2024

29

48.36

51.51

47.04

23.41

109.50

31.33

93.03

41.32 to 56.78

1,060,942

499,094

AGRICULTURAL

Type : Qualified

Number of Sales :	5	Median :	57	COV :	11.99	95% Median C.I. :	N/A
Total Sales Price :	5,001,508	Wgt. Mean :	61	STD :	07.24	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	5,001,508	Mean :	60	Avg. Abs. Dev :	05.43	95% Mean C.I. :	51.38 to 69.36
Total Assessed Value :	3,052,933						
Avg. Adj. Sales Price :	1,000,302	COD :	09.58	MAX Sales Ratio :	70.04		
Avg. Assessed Value :	610,587	PRD :	98.90	MIN Sales Ratio :	53.75		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	3	66.10	63.30	66.89	08.21	94.63	53.75	70.04	N/A	783,836	524,311
01/01/2022 To 03/31/2022											
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	1	56.68	56.68	56.68		100.00	56.68	56.68	N/A	1,100,000	623,478
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024	1	55.26	55.26	55.26		100.00	55.26	55.26	N/A	1,550,000	856,523
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	3	66.10	63.30	66.89	08.21	94.63	53.75	70.04	N/A	783,836	524,311
10/01/2022 To 09/30/2023	1	56.68	56.68	56.68		100.00	56.68	56.68	N/A	1,100,000	623,478
10/01/2023 To 09/30/2024	1	55.26	55.26	55.26		100.00	55.26	55.26	N/A	1,550,000	856,523
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022											
01/01/2023 To 12/31/2023	1	56.68	56.68	56.68		100.00	56.68	56.68	N/A	1,100,000	623,478

AGRICULTURAL

Type : Qualified

Number of Sales :	5	Median :	57	COV :	11.99	95% Median C.I. :	N/A
Total Sales Price :	5,001,508	Wgt. Mean :	61	STD :	07.24	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	5,001,508	Mean :	60	Avg. Abs. Dev :	05.43	95% Mean C.I. :	51.38 to 69.36
Total Assessed Value :	3,052,933						
Avg. Adj. Sales Price :	1,000,302	COD :	09.58	MAX Sales Ratio :	70.04		
Avg. Assessed Value :	610,587	PRD :	98.90	MIN Sales Ratio :	53.75		

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
2	5	56.68	60.37	61.04	09.58	98.90	53.75	70.04	N/A	1,000,302	610,587

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>_____ Dry _____</u>											
County	1	55.26	55.26	55.26		100.00	55.26	55.26	N/A	1,550,000	856,523
2	1	55.26	55.26	55.26		100.00	55.26	55.26	N/A	1,550,000	856,523
<u>_____ Grass _____</u>											
County	1	70.04	70.04	70.04		100.00	70.04	70.04	N/A	1,490,000	1,043,622
2	1	70.04	70.04	70.04		100.00	70.04	70.04	N/A	1,490,000	1,043,622
<u>_____ ALL _____</u>											
10/01/2021 To 09/30/2024	5	56.68	60.37	61.04	09.58	98.90	53.75	70.04	N/A	1,000,302	610,587

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>_____ Dry _____</u>											
County	1	55.26	55.26	55.26		100.00	55.26	55.26	N/A	1,550,000	856,523
2	1	55.26	55.26	55.26		100.00	55.26	55.26	N/A	1,550,000	856,523
<u>_____ Grass _____</u>											
County	1	70.04	70.04	70.04		100.00	70.04	70.04	N/A	1,490,000	1,043,622
2	1	70.04	70.04	70.04		100.00	70.04	70.04	N/A	1,490,000	1,043,622
<u>_____ ALL _____</u>											
10/01/2021 To 09/30/2024	5	56.68	60.37	61.04	09.58	98.90	53.75	70.04	N/A	1,000,302	610,587

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
AREA (MARKET)	2	Total	Increase	0%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	5	Median :	71	COV :	12.00	95% Median C.I. :	N/A
Total Sales Price :	5,001,508	Wgt. Mean :	77	STD :	09.13	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	5,001,508	Mean :	76	Avg. Abs. Dev :	06.84	95% Mean C.I. :	64.73 to 87.39
Total Assessed Value :	3,846,696						
Avg. Adj. Sales Price :	1,000,302	COD :	09.58	MAX Sales Ratio :	88.25		
Avg. Assessed Value :	769,339	PRD :	98.89	MIN Sales Ratio :	67.72		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	3	83.28	79.75	84.28	08.21	94.63	67.72	88.25	N/A	783,836	660,632
01/01/2022 To 03/31/2022											
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	1	71.42	71.42	71.42		100.00	71.42	71.42	N/A	1,100,000	785,582
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024	1	69.63	69.63	69.63		100.00	69.63	69.63	N/A	1,550,000	1,079,219
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	3	83.28	79.75	84.28	08.21	94.63	67.72	88.25	N/A	783,836	660,632
10/01/2022 To 09/30/2023	1	71.42	71.42	71.42		100.00	71.42	71.42	N/A	1,100,000	785,582
10/01/2023 To 09/30/2024	1	69.63	69.63	69.63		100.00	69.63	69.63	N/A	1,550,000	1,079,219
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022											
01/01/2023 To 12/31/2023	1	71.42	71.42	71.42		100.00	71.42	71.42	N/A	1,100,000	785,582

AGRICULTURAL

Type : Qualified

Number of Sales :	5	Median :	71	COV :	12.00	95% Median C.I. :	N/A
Total Sales Price :	5,001,508	Wgt. Mean :	77	STD :	09.13	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	5,001,508	Mean :	76	Avg. Abs. Dev :	06.84	95% Mean C.I. :	64.73 to 87.39
Total Assessed Value :	3,846,696						
Avg. Adj. Sales Price :	1,000,302	COD :	09.58	MAX Sales Ratio :	88.25		
Avg. Assessed Value :	769,339	PRD :	98.89	MIN Sales Ratio :	67.72		

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
2	5	71.42	76.06	76.91	09.58	98.89	67.72	88.25	N/A	1,000,302	769,339

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>_____ Dry _____</u>											
County	1	69.63	69.63	69.63		100.00	69.63	69.63	N/A	1,550,000	1,079,219
2	1	69.63	69.63	69.63		100.00	69.63	69.63	N/A	1,550,000	1,079,219
<u>_____ Grass _____</u>											
County	1	88.25	88.25	88.25		100.00	88.25	88.25	N/A	1,490,000	1,314,964
2	1	88.25	88.25	88.25		100.00	88.25	88.25	N/A	1,490,000	1,314,964
<u>_____ ALL _____</u>											
10/01/2021 To 09/30/2024	5	71.42	76.06	76.91	09.58	98.89	67.72	88.25	N/A	1,000,302	769,339

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>_____ Dry _____</u>											
County	1	69.63	69.63	69.63		100.00	69.63	69.63	N/A	1,550,000	1,079,219
2	1	69.63	69.63	69.63		100.00	69.63	69.63	N/A	1,550,000	1,079,219
<u>_____ Grass _____</u>											
County	1	88.25	88.25	88.25		100.00	88.25	88.25	N/A	1,490,000	1,314,964
2	1	88.25	88.25	88.25		100.00	88.25	88.25	N/A	1,490,000	1,314,964
<u>_____ ALL _____</u>											
10/01/2021 To 09/30/2024	5	71.42	76.06	76.91	09.58	98.89	67.72	88.25	N/A	1,000,302	769,339

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
AREA (MARKET)	2	Total	Increase	26%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	97	Median :	90	COV :	27.70	95% Median C.I. :	81.30 to 96.14
Total Sales Price :	103,400,133	Wgt. Mean :	86	STD :	26.16	95% Wgt. Mean C.I. :	78.99 to 93.84
Total Adj. Sales Price :	104,673,466	Mean :	94	Avg. Abs.Dev :	20.94	95% Mean C.I. :	89.23 to 99.65
Total Assessed Value :	90,455,107						
Avg. Adj. Sales Price :	1,079,108	COD :	23.31	MAX Sales Ratio :	172.02		
Avg. Assessed Value :	932,527	PRD :	109.28	MIN Sales Ratio :	54.07		

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>											
10/01/2021 To 12/31/2021	14	102.27	106.49	109.20	17.62	97.52	67.72	156.03	84.21 to 128.67	737,122	804,953
01/01/2022 To 03/31/2022	10	110.30	114.78	112.19	18.15	102.31	72.66	146.28	95.80 to 144.70	762,506	855,436
04/01/2022 To 06/30/2022	3	95.10	106.33	101.59	16.27	104.67	88.74	135.14	N/A	1,042,788	1,059,332
07/01/2022 To 09/30/2022	1	118.02	118.02	118.02		100.00	118.02	118.02	N/A	224,000	264,356
10/01/2022 To 12/31/2022	9	87.22	89.01	83.35	13.20	106.79	61.45	119.13	77.51 to 99.14	799,691	666,511
01/01/2023 To 03/31/2023	16	78.53	86.93	77.72	22.22	111.85	66.04	135.08	67.57 to 102.08	1,400,784	1,088,734
04/01/2023 To 06/30/2023	9	80.26	92.71	88.05	28.59	105.29	54.07	142.10	70.27 to 132.01	1,120,267	986,356
07/01/2023 To 09/30/2023	2	72.33	72.33	76.97	11.57	93.97	63.96	80.70	N/A	863,500	664,614
10/01/2023 To 12/31/2023	8	72.80	87.06	72.00	29.12	120.92	63.05	139.14	63.05 to 139.14	1,478,995	1,064,886
01/01/2024 To 03/31/2024	12	89.88	85.62	84.31	14.04	101.55	55.38	113.46	69.07 to 96.88	926,585	781,211
04/01/2024 To 06/30/2024	10	86.51	97.20	85.50	29.66	113.68	63.80	172.02	65.17 to 147.99	1,420,619	1,214,662
07/01/2024 To 09/30/2024	3	70.64	72.79	73.42	03.99	99.14	69.63	78.09	N/A	1,600,000	1,174,678
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	28	105.10	109.84	109.25	17.86	100.54	67.72	156.03	96.09 to 126.44	760,612	830,931
10/01/2022 To 09/30/2023	36	80.82	88.08	81.18	21.43	108.50	54.07	142.10	73.71 to 91.40	1,150,532	934,022
10/01/2023 To 09/30/2024	33	80.70	88.31	80.00	23.82	110.39	55.38	172.02	71.05 to 93.14	1,271,429	1,017,099
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	23	99.03	103.73	99.01	18.55	104.77	61.45	146.28	88.74 to 118.02	790,202	782,405
01/01/2023 To 12/31/2023	35	78.02	87.61	78.48	24.96	111.63	54.07	142.10	71.05 to 82.89	1,315,826	1,032,722

AGRICULTURAL

Type : Qualified

Number of Sales :	97	Median :	90	COV :	27.70	95% Median C.I. :	81.30 to 96.14
Total Sales Price :	103,400,133	Wgt. Mean :	86	STD :	26.16	95% Wgt. Mean C.I. :	78.99 to 93.84
Total Adj. Sales Price :	104,673,466	Mean :	94	Avg. Abs. Dev :	20.94	95% Mean C.I. :	89.23 to 99.65
Total Assessed Value :	90,455,107						
Avg. Adj. Sales Price :	1,079,108	COD :	23.31	MAX Sales Ratio :	172.02		
Avg. Assessed Value :	932,527	PRD :	109.28	MIN Sales Ratio :	54.07		

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	92	91.86	95.44	86.89	23.19	109.84	54.07	172.02	81.38 to 99.03	1,083,391	941,396
2	5	71.42	76.06	76.91	09.58	98.89	67.72	88.25	N/A	1,000,302	769,339

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	46	94.12	96.40	86.19	23.57	111.85	61.45	172.02	78.09 to 100.05	1,068,999	921,392
1	46	94.12	96.40	86.19	23.57	111.85	61.45	172.02	78.09 to 100.05	1,068,999	921,392
<u>Dry</u>											
County	4	80.52	83.61	71.32	26.20	117.23	55.38	118.02	N/A	742,513	529,556
1	3	91.40	88.27	73.17	22.84	120.64	55.38	118.02	N/A	473,350	346,335
2	1	69.63	69.63	69.63		100.00	69.63	69.63	N/A	1,550,000	1,079,219
<u>Grass</u>											
County	18	89.05	90.72	89.31	15.82	101.58	63.05	147.99	80.26 to 102.08	781,134	697,598
1	17	89.84	90.87	89.43	16.51	101.61	63.05	147.99	76.05 to 106.03	739,436	661,282
2	1	88.25	88.25	88.25		100.00	88.25	88.25	N/A	1,490,000	1,314,964
<u>ALL</u>											
10/01/2021 To 09/30/2024	97	89.84	94.44	86.42	23.31	109.28	54.07	172.02	81.30 to 96.14	1,079,108	932,527

AGRICULTURAL

Type : Qualified

Number of Sales :	97	Median :	90	COV :	27.70	95% Median C.I. :	81.30 to 96.14
Total Sales Price :	103,400,133	Wgt. Mean :	86	STD :	26.16	95% Wgt. Mean C.I. :	78.99 to 93.84
Total Adj. Sales Price :	104,673,466	Mean :	94	Avg. Abs. Dev :	20.94	95% Mean C.I. :	89.23 to 99.65
Total Assessed Value :	90,455,107						
Avg. Adj. Sales Price :	1,079,108	COD :	23.31	MAX Sales Ratio :	172.02		
Avg. Assessed Value :	932,527	PRD :	109.28	MIN Sales Ratio :	54.07		

What IF

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	65	93.14	96.45	86.38	24.12	111.66	61.45	172.02	80.70 to 99.39	1,243,629	1,074,243
1	65	93.14	96.45	86.38	24.12	111.66	61.45	172.02	80.70 to 99.39	1,243,629	1,074,243
<u>Dry</u>											
County	4	80.52	83.61	71.32	26.20	117.23	55.38	118.02	N/A	742,513	529,556
1	3	91.40	88.27	73.17	22.84	120.64	55.38	118.02	N/A	473,350	346,335
2	1	69.63	69.63	69.63		100.00	69.63	69.63	N/A	1,550,000	1,079,219
<u>Grass</u>											
County	18	89.05	90.72	89.31	15.82	101.58	63.05	147.99	80.26 to 102.08	781,134	697,598
1	17	89.84	90.87	89.43	16.51	101.61	63.05	147.99	76.05 to 106.03	739,436	661,282
2	1	88.25	88.25	88.25		100.00	88.25	88.25	N/A	1,490,000	1,314,964
<u>ALL</u>											
10/01/2021 To 09/30/2024	97	89.84	94.44	86.42	23.31	109.28	54.07	172.02	81.30 to 96.14	1,079,108	932,527

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
AREA (MARKET)	2	Total	Increase	26%
AREA (MARKET)	1	Total	Increase	26%

What IF

Dawson County 2025 Average Acre Value Comparison

With 26% increase to Agricultural Market Area 2

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dawson	1	7,962	8,684	7,404	5,828	6,485	6,221	5,945	6,001	6,816
Custer	4	3,870	3,880	3,880	3,555	3,135	3,135	2,930	2,745	3,564
Custer	5	3,710	3,710	3,700	3,400	3,000	3,000	2,700	2,625	3,443
Buffalo	1	7,234	7,219	6,971	6,803	5,268	6,365	5,918	5,917	6,673
Phelps	1	7,698	7,697	6,275	5,748	5,475	5,350	5,175	4,682	7,221
Gosper	1	7,103	7,103	5,853	4,711	n/a	4,425	4,140	3,926	6,746
Lincoln	4	3,150	3,129	2,653	3,066	3,150	3,100	2,822	2,925	3,059
Dawson	2	5,952	5,952	5,952	5,150	n/a	2,960	2,725	2,670	4,480
Lincoln	4	3,150	3,129	2,653	3,066	3,150	3,100	2,822	2,925	3,059
Gosper	1	7,103	7,103	5,853	4,711	n/a	4,425	4,140	3,926	6,746
Frontier	1	4,143	4,156	4,082	4,139	4,100	4,076	4,029	3,958	4,131

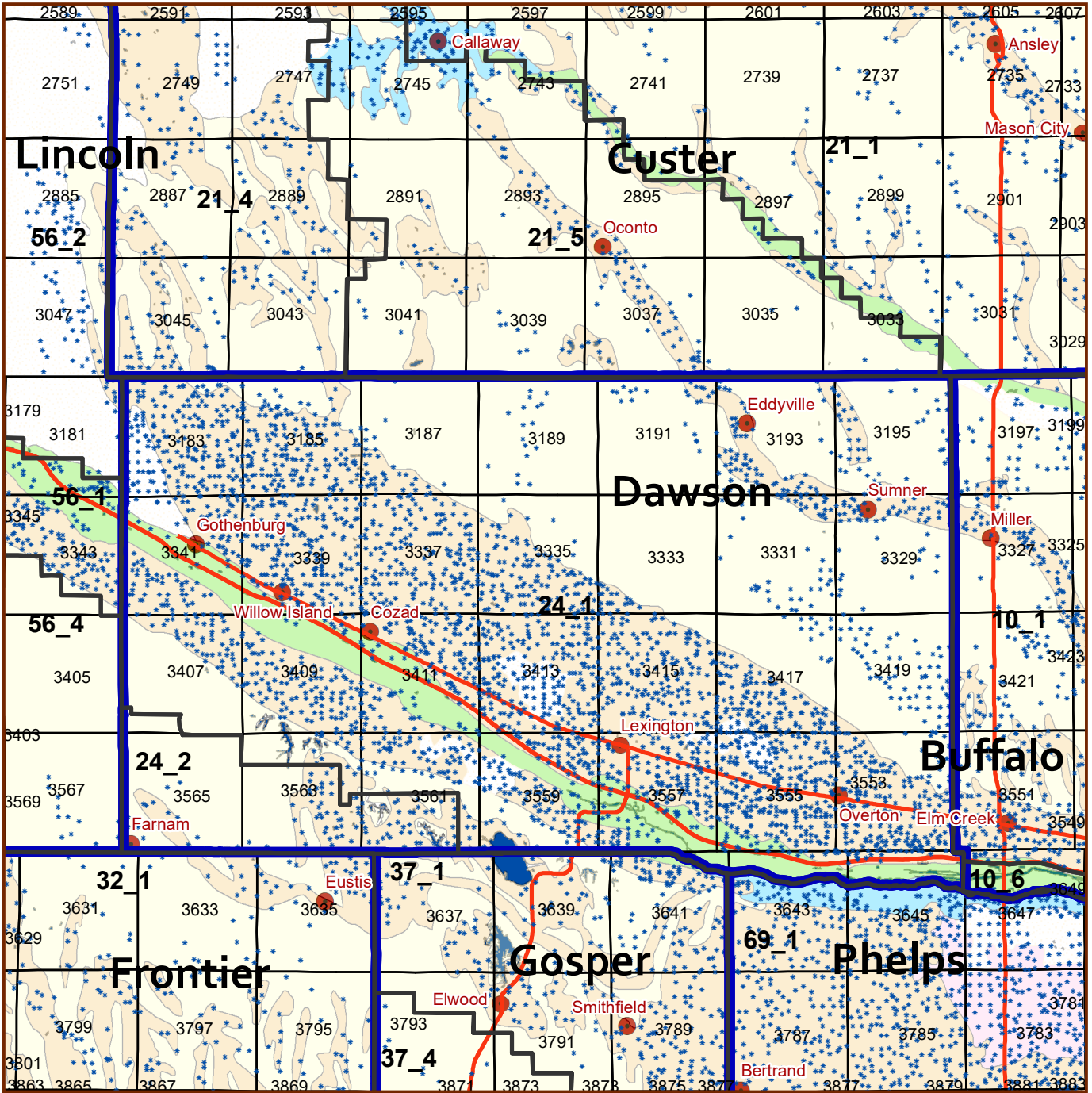
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dawson	1	n/a	3,891	3,891	3,528	3,508	3,168	2,737	2,712	3,348
Custer	4	n/a	1,705	1,655	1,385	1,300	1,280	1,205	1,205	1,471
Custer	5	n/a	1,600	1,500	1,300	1,300	1,200	1,130	1,130	1,386
Buffalo	1	2,530	2,529	2,360	2,359	2,195	2,185	2,050	2,050	2,254
Phelps	1	3,200	3,200	3,050	2,800	2,700	2,550	2,300	1,975	3,054
Gosper	1	n/a	2,250	2,138	2,020	1,854	1,582	1,501	1,501	2,118
Lincoln	4	1,275	1,275	1,275	1,275	1,275	1,200	1,200	1,200	1,262
Dawson	2	n/a	2,368	2,366	2,112	2,112	1,840	1,566	1,293	1,951
Lincoln	4	1,275	1,275	1,275	1,275	1,275	1,200	1,200	1,200	1,262
Gosper	1	n/a	2,250	2,138	2,020	1,854	1,582	1,501	1,501	2,118
Frontier	1	1,750	1,750	1,700	1,700	1,650	n/a	1,600	1,600	1,727

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dawson	1	1,653	1,653	1,638	1,569	1,515	1,499	1,460	1,446	1,554
Custer	4	867	908	903	910	898	621	n/a	260	849
Custer	5	815	914	910	825	910	530	750	1,175	890
Buffalo	1	1,850	1,849	1,810	1,780	1,753	1,715	1,685	n/a	1,785
Phelps	1	1,543	1,499	1,425	1,372	1,325	1,276	1,063	1,150	1,422
Gosper	1	1,220	1,230	1,219	1,219	1,628	n/a	1,219	1,719	1,222
Lincoln	4	975	975	975	975	975	850	850	850	966
Dawson	2	1,130	1,130	907	907	907	n/a	987	n/a	995
Lincoln	4	975	975	975	975	975	850	850	850	966
Gosper	1	1,220	1,230	1,219	1,219	1,628	n/a	1,219	1,719	1,222
Frontier	1	765	765	765	n/a	765	765	765	765	765

County	Mkt Area	CRP	TIMBER	WASTE
Dawson	1	n/a	n/a	50
Custer	4	1,060	n/a	50
Custer	5	1,093	870	50
Buffalo	1	1,620	665	540
Phelps	1	1,500	1,000	40
Gosper	1	n/a	n/a	100
Lincoln	4	n/a	n/a	430
Dawson	2	n/a	n/a	50
Lincoln	4	n/a	n/a	430
Gosper	1	n/a	n/a	100
Frontier	1	1,310	n/a	n/a

Source: 2025 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.

DAWSON COUNTY



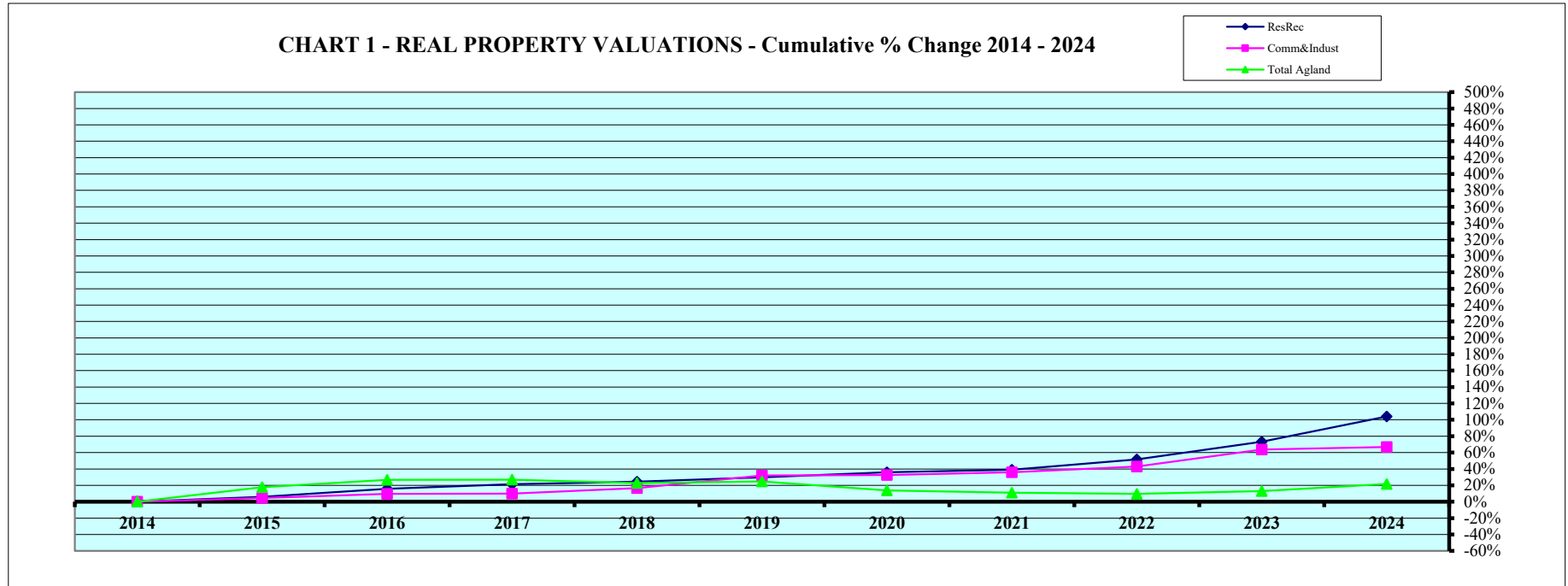
Legend

- 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 2014 - 2024



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
2014	668,039,748	-	-	-	227,126,167	-	-	-	1,395,591,635	-	-	-
2015	707,005,113	38,965,365	5.83%	5.83%	237,585,741	10,459,574	4.61%	4.61%	1,641,643,143	246,051,508	17.63%	17.63%
2016	773,044,351	66,039,238	9.34%	15.72%	249,127,319	11,541,578	4.86%	9.69%	1,769,967,049	128,323,906	7.82%	26.83%
2017	810,261,475	37,217,124	4.81%	21.29%	249,577,923	450,604	0.18%	9.89%	1,770,728,075	761,026	0.04%	26.88%
2018	831,155,570	20,894,095	2.58%	24.42%	264,743,511	15,165,588	6.08%	16.56%	1,714,996,890	-55,731,185	-3.15%	22.89%
2019	866,943,677	35,788,107	4.31%	29.77%	300,005,639	35,262,128	13.32%	32.09%	1,741,232,061	26,235,171	1.53%	24.77%
2020	907,838,079	40,894,402	4.72%	35.90%	300,999,457	993,818	0.33%	32.53%	1,589,427,619	-151,804,442	-8.72%	13.89%
2021	927,816,606	19,978,527	2.20%	38.89%	308,763,102	7,763,645	2.58%	35.94%	1,548,308,062	-41,119,557	-2.59%	10.94%
2022	1,013,450,614	85,634,008	9.23%	51.71%	324,433,047	15,669,945	5.08%	42.84%	1,529,878,837	-18,429,225	-1.19%	9.62%
2023	1,157,332,085	143,881,471	14.20%	73.24%	371,842,790	47,409,743	14.61%	63.72%	1,577,771,285	47,892,448	3.13%	13.05%
2024	1,363,020,945	205,688,860	17.77%	104.03%	378,852,715	7,009,925	1.89%	66.80%	1,696,296,162	118,524,877	7.51%	21.55%

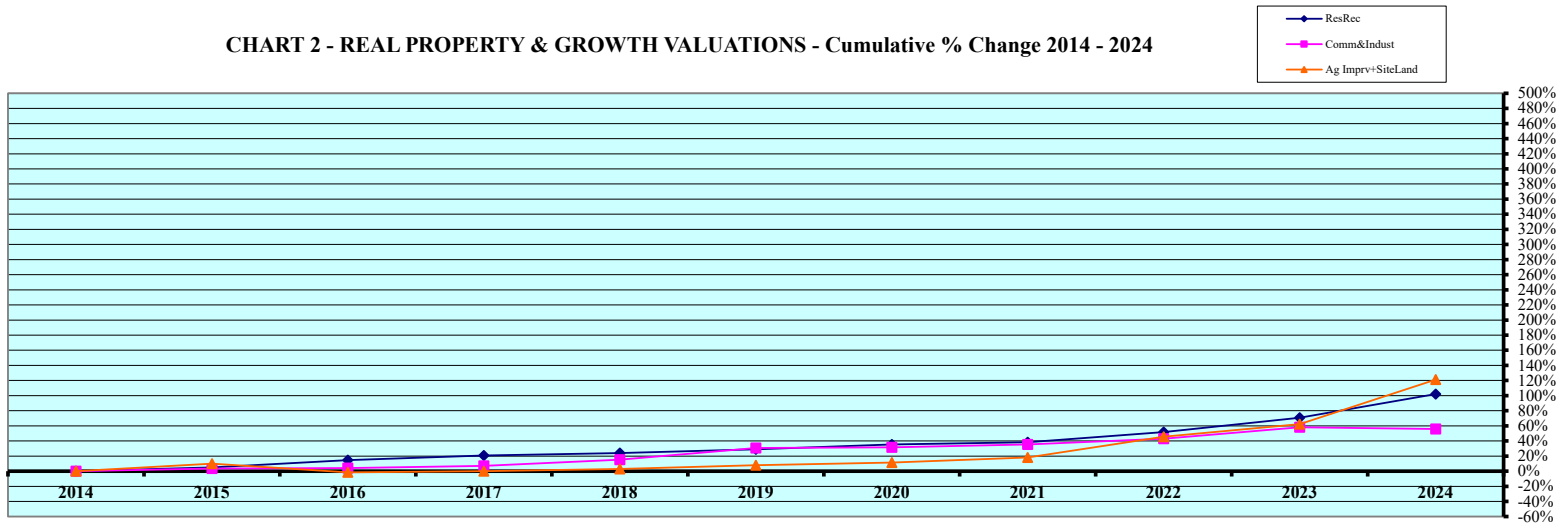
Rate Annual %chg: Residential & Recreational **7.39%** Commercial & Industrial **5.25%** Agricultural Land **1.97%**

Cnty# **24**
County **DAWSON**

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	668,039,748	8,613,745	1.29%	659,426,003	--	--	227,126,167	3,004,885	1.32%	224,121,282	--	--
2015	707,005,113	5,128,780	0.73%	701,876,333	5.07%	5.07%	237,585,741	2,412,203	1.02%	235,173,538	3.54%	3.54%
2016	773,044,351	6,499,088	0.84%	766,545,263	8.42%	14.75%	249,127,319	12,869,825	5.17%	236,257,494	-0.56%	4.02%
2017	810,261,475	4,457,116	0.55%	805,804,359	4.24%	20.62%	249,577,923	6,526,312	2.61%	243,051,611	-2.44%	7.01%
2018	831,155,570	3,590,875	0.43%	827,564,695	2.14%	23.88%	264,743,511	2,927,365	1.11%	261,816,146	4.90%	15.27%
2019	866,943,677	5,700,070	0.66%	861,243,607	3.62%	28.92%	300,005,639	3,372,581	1.12%	296,633,058	12.05%	30.60%
2020	907,838,079	3,561,798	0.39%	904,276,281	4.31%	35.36%	300,999,457	1,881,259	0.63%	299,118,198	-0.30%	31.70%
2021	927,816,606	3,392,892	0.37%	924,423,714	1.83%	38.38%	308,763,102	1,344,805	0.44%	307,418,297	2.13%	35.35%
2022	1,013,450,614	0	0.00%	1,013,450,614	9.23%	51.71%	324,433,047	5,191	0.00%	324,427,856	5.07%	42.84%
2023	1,157,332,085	16,407,405	1.42%	1,140,924,680	12.58%	70.79%	371,842,790	12,728,145	3.42%	359,114,645	10.69%	58.11%
2024	1,363,020,945	13,283,645	0.97%	1,349,737,300	16.62%	102.04%	378,852,715	24,707,250	6.52%	354,145,465	-4.76%	55.92%
Rate Ann%chg	7.39%	Resid & Recreat w/o growth				6.80%	C & I w/o growth				3.03%	

Tax Year	Ag Improvements & Site Land (1)						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2014	84,405,233	64,518,622	148,923,855	5,553,356	3.73%	143,370,499	--	--
2015	92,479,298	74,208,181	166,687,479	2,874,433	1.72%	163,813,046	10.00%	10.00%
2016	76,672,198	73,746,231	150,418,429	3,822,958	2.54%	146,595,471	-12.05%	-1.56%
2017	86,428,616	67,338,039	153,766,655	4,786,701	3.11%	148,979,954	-0.96%	0.04%
2018	86,869,320	68,689,935	155,559,255	2,436,625	1.57%	153,122,630	-0.42%	2.82%
2019	92,487,232	72,071,736	164,558,968	3,921,136	2.38%	160,637,832	3.26%	7.87%
2020	97,527,409	72,991,742	170,519,151	4,414,594	2.59%	166,104,557	0.94%	11.54%
2021	99,846,807	81,119,812	180,966,619	4,880,118	2.70%	176,086,501	3.26%	18.24%
2022	107,636,909	109,174,128	216,811,037	0	0.00%	216,811,037	19.81%	45.59%
2023	123,030,652	123,152,983	246,183,635	4,434,515	1.80%	241,749,120	11.50%	62.33%
2024	147,077,255	184,545,152	331,622,407	2,280,020	0.69%	329,342,387	33.78%	121.15%
Rate Ann%chg	5.71%	11.08%	8.33%	Ag Imprv+Site w/o growth			6.91%	

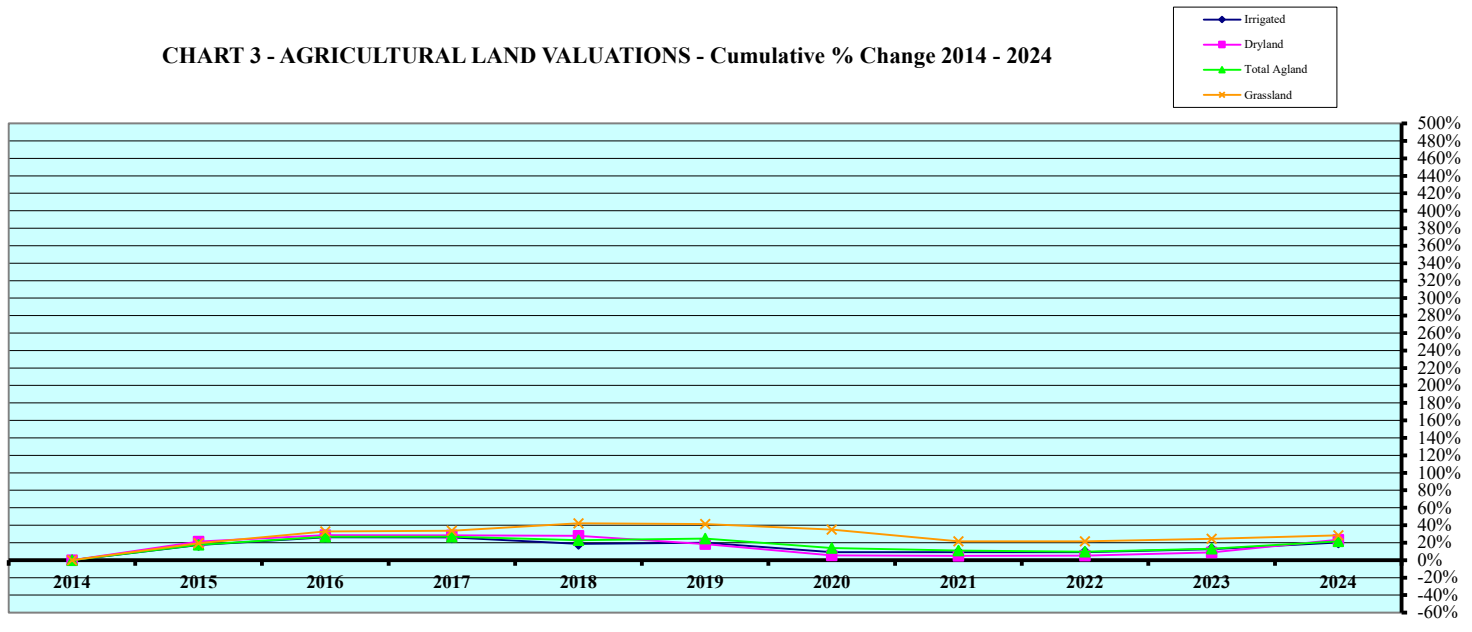
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2014 - 2024 CTL Growth Value; 2014 - 2024 Abstract of Asmnt Rpt. Prepared as of 02/11/2025

Cnty# 24
County DAWSON

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	1,111,112,004	-	-	-	46,352,094	-	-	-	220,218,537	-	-	-
2015	1,304,575,715	193,463,711	17.41%	17.41%	56,272,168	9,920,074	21.40%	21.40%	262,905,140	42,686,603	19.38%	19.38%
2016	1,402,378,038	97,802,323	7.50%	26.21%	59,631,285	3,359,117	5.97%	28.65%	292,621,316	29,716,176	11.30%	32.88%
2017	1,399,450,660	-2,927,378	-0.21%	25.95%	59,501,801	-129,484	-0.22%	28.37%	294,479,194	1,857,878	0.63%	33.72%
2018	1,319,410,717	-80,039,943	-5.72%	18.75%	59,342,136	-159,665	-0.27%	28.02%	313,234,164	18,754,970	6.37%	42.24%
2019	1,333,592,124	14,181,407	1.07%	20.02%	54,898,563	-4,443,573	-7.49%	18.44%	311,373,125	-1,861,039	-0.59%	41.39%
2020	1,213,267,268	-120,324,856	-9.02%	9.19%	48,896,426	-6,002,137	-10.93%	5.49%	297,405,936	-13,967,189	-4.49%	35.05%
2021	1,211,941,705	-1,325,563	-0.11%	9.07%	48,632,337	-264,089	-0.54%	4.92%	267,873,341	-29,532,595	-9.93%	21.64%
2022	1,211,662,187	-279,518	-0.02%	9.05%	48,743,384	111,047	0.23%	5.16%	267,835,962	-37,379	-0.01%	21.62%
2023	1,249,756,083	38,093,896	3.14%	12.48%	50,470,296	1,726,912	3.54%	8.88%	274,250,630	6,414,668	2.39%	24.54%
2024	1,334,972,991	85,216,908	6.82%	20.15%	57,170,770	6,700,474	13.28%	23.34%	282,628,129	8,377,499	3.05%	28.34%

Rate Ann.%chg: Irrigated Dryland Grassland

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
2014	128,401	-	-	-	17,780,599	-	-	-	1,395,591,635	-	-	-
2015	127,351	-1,050	-0.82%	-0.82%	17,762,769	-17,830	-0.10%	-0.10%	1,641,643,143	246,051,508	17.63%	17.63%
2016	128,274	923	0.72%	-0.10%	15,208,136	-2,554,633	-14.38%	-14.47%	1,769,967,049	128,323,906	7.82%	26.83%
2017	128,364	90	0.07%	-0.03%	17,168,056	1,959,920	12.89%	-3.45%	1,770,728,075	761,026	0.04%	26.88%
2018	128,364	0	0.00%	-0.03%	22,881,509	5,713,453	33.28%	28.69%	1,714,996,890	-55,731,185	-3.19%	22.89%
2019	78,490	-49,874	-38.85%	-38.87%	41,289,759	18,408,250	80.45%	132.22%	1,741,232,061	26,235,171	1.53%	24.77%
2020	93,913	15,423	19.65%	-26.86%	29,764,076	-11,525,683	-27.91%	67.40%	1,589,427,619	-151,804,442	-8.72%	13.89%
2021	95,015	1,102	1.17%	-26.00%	19,765,664	-9,998,412	-33.59%	11.16%	1,548,308,062	-41,119,557	-2.59%	10.94%
2022	95,706	691	0.73%	-25.46%	1,541,598	-18,224,066	-92.20%	-91.33%	1,529,878,837	-18,429,225	-1.19%	9.62%
2023	93,586	-2,120	-2.22%	-27.11%	3,200,690	1,659,092	107.62%	-82.00%	1,577,771,285	47,892,448	3.13%	13.05%
2024	93,602	16	0.02%	-27.10%	21,430,670	18,229,980	569.56%	20.53%	1,696,296,162	118,524,877	7.51%	21.55%

Cnty#
 County

Rate Ann.%chg: Total Agric Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (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
2014	1,111,938,513	288,390	3,856			46,320,515	32,706	1,416			220,039,278	267,716	822		
2015	1,305,705,465	288,089	4,532	17.55%	17.55%	55,799,835	32,692	1,707	20.52%	20.52%	262,866,293	268,028	981	19.32%	19.32%
2016	1,402,595,942	287,812	4,873	7.52%	26.39%	59,559,427	32,844	1,813	6.24%	28.04%	292,504,208	266,465	1,098	11.93%	33.56%
2017	1,400,365,042	287,338	4,874	0.01%	26.40%	59,638,870	32,891	1,813	-0.01%	28.03%	292,456,387	266,430	1,098	0.00%	33.55%
2018	1,320,867,229	287,085	4,601	-5.59%	19.33%	59,114,398	32,745	1,805	-0.44%	27.47%	312,925,643	268,054	1,167	6.35%	42.03%
2019	1,326,280,437	288,561	4,596	-0.10%	19.21%	57,260,590	31,753	1,803	-0.11%	27.33%	312,315,845	267,573	1,167	-0.02%	42.01%
2020	1,217,783,519	291,958	4,171	-9.25%	8.18%	50,568,672	28,870	1,752	-2.87%	23.68%	297,027,232	265,868	1,117	-4.29%	35.93%
2021	1,211,207,651	292,309	4,144	-0.66%	7.47%	49,149,402	28,318	1,736	-0.91%	22.55%	267,743,784	265,922	1,007	-9.88%	22.50%
2022	1,211,875,518	292,471	4,144	0.00%	7.47%	48,649,786	28,067	1,733	-0.13%	22.39%	267,884,862	266,132	1,007	-0.03%	22.47%
2023	1,249,929,880	292,367	4,275	3.18%	10.88%	50,446,662	28,154	1,792	3.37%	26.51%	275,824,659	265,956	1,037	3.03%	26.18%
2024	1,335,425,835	273,311	4,886	14.29%	26.72%	56,902,944	28,116	2,024	12.95%	42.90%	282,576,366	264,601	1,068	2.97%	29.93%

Rate Annual %chg Average Value/Acre: 1.85%

2.08%

2.53%

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
2014	127,046	2,541	50			17,153,147	19,315	888			1,395,578,499	610,667	2,285		
2015	127,351	2,547	50	0.00%	0.00%	17,157,036	19,329	888	-0.05%	-0.05%	1,641,655,980	610,684	2,688	17.63%	17.63%
2016	127,324	2,546	50	0.00%	0.00%	15,228,724	17,068	892	0.52%	0.47%	1,770,015,625	606,735	2,917	8.52%	27.65%
2017	128,124	2,562	50	0.00%	0.00%	15,190,616	17,050	891	-0.15%	0.33%	1,767,779,039	606,271	2,916	-0.05%	27.59%
2018	128,146	2,563	50	0.00%	0.00%	41,932,975	19,238	2,180	144.65%	145.44%	1,734,968,391	609,686	2,846	-2.41%	24.52%
2019	105,117	2,102	50	0.00%	0.00%	53,965,957	19,561	2,759	26.57%	210.66%	1,749,927,946	609,550	2,871	0.88%	25.62%
2020	101,333	2,019	50	0.38%	0.38%	26,689,320	20,621	1,294	-53.09%	45.74%	1,592,170,076	609,336	2,613	-8.98%	14.34%
2021	93,660	1,865	50	0.04%	0.41%	28,049,353	20,637	1,359	5.01%	53.05%	1,556,243,850	609,052	2,555	-2.21%	11.81%
2022	94,912	1,890	50	0.00%	0.41%	19,784,863	20,577	961	-29.26%	8.27%	1,548,289,941	609,138	2,542	-0.53%	11.22%
2023	97,154	1,934	50	0.07%	0.48%	10,253,482	3,538	2,898	201.44%	226.37%	1,586,551,837	591,949	2,680	5.45%	17.28%
2024	93,531	1,861	50	0.02%	0.50%	3,201,844	1,155	2,771	-4.39%	212.04%	1,678,200,520	569,044	2,949	10.03%	29.05%

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DAWSON

Rate Annual %chg Average Value/Acre: 1.86%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 4

CHART 5 - 2024 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
24,111	DAWSON	209,547,260	60,562,740	205,257,716	1,240,061,353	301,233,398	77,619,317	122,959,592	1,696,296,162	147,077,255	184,545,152	4,257	4,245,164,202
cnty sector/value % of total value:		4.94%	1.43%	4.84%	29.21%	7.10%	1.83%	2.90%	39.96%	3.46%	4.35%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
3,988	COZAD	10,620,431	8,832,419	10,637,315	173,831,082	55,112,332	1,949,835	0	0	0	0	0	260,983,414
16.54%	%sector of county sector	5.07%	14.58%	5.18%	14.02%	18.30%	2.51%						6.15%
	%sector of municipality	4.07%	3.38%	4.08%	66.61%	21.12%	0.75%						100.00%
88	EDDYVILLE	151,259	30,082	3,429	2,991,235	331,736	0	0	0	0	0	0	3,507,741
0.36%	%sector of county sector	0.07%	0.05%	0.00%	0.24%	0.11%							0.08%
	%sector of municipality	4.31%	0.86%	0.10%	85.28%	9.46%							100.00%
182	FARNAM	376,059	288,807	28,604	6,443,822	1,705,316	0	0	0	0	0	0	8,842,608
0.75%	%sector of county sector	0.18%	0.48%	0.01%	0.52%	0.57%							0.21%
	%sector of municipality	4.25%	3.27%	0.32%	72.87%	19.29%							100.00%
3,478	GOTHENBURG	12,071,403	4,899,352	5,694,480	214,752,292	69,167,843	16,377,641	0	465,892	0	19,599	0	323,448,502
14.42%	%sector of county sector	5.76%	8.09%	2.77%	17.32%	22.96%	21.10%		0.03%		0.01%		7.62%
	%sector of municipality	3.73%	1.51%	1.76%	66.39%	21.38%	5.06%		0.14%		0.01%		100.00%
10,348	LEXINGTON	30,682,930	7,066,885	8,529,886	368,571,444	120,000,182	23,631,274	0	0	0	0	0	558,482,601
42.92%	%sector of county sector	14.64%	11.67%	4.16%	29.72%	39.84%	30.45%						13.16%
	%sector of municipality	5.49%	1.27%	1.53%	66.00%	21.49%	4.23%						100.00%
607	OVERTON	993,970	1,211,830	3,168,527	25,627,241	4,448,328	398,092	0	9,640	0	16,155	0	35,873,783
2.52%	%sector of county sector	0.47%	2.00%	1.54%	2.07%	1.48%	0.51%		0.00%		0.01%		0.85%
	%sector of municipality	2.77%	3.38%	8.83%	71.44%	12.40%	1.11%		0.03%		0.05%		100.00%
252	SUMNER	143,383	90,838	11,546	10,492,360	904,047	0	1,780	0	0	0	0	11,643,954
1.05%	%sector of county sector	0.07%	0.15%	0.01%	0.85%	0.30%		0.00%					0.27%
	%sector of municipality	1.23%	0.78%	0.10%	90.11%	7.76%		0.02%					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												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
18,944	Total Municipalities	55,039,436	22,420,214	28,073,787	802,709,482	251,669,786	42,356,843	1,780	475,532	0	35,754	0	1,202,782,610
78.57%	%all municip.sectors of cnty	26.27%	37.02%	13.68%	64.73%	83.55%	54.57%	0.00%	0.03%		0.02%		28.33%

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Sources: 2024 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 16,210	Value : 4,288,777,208	Growth 37,793,260	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	610	4,730,983	145	1,268,789	1,055	11,294,195	1,810	17,293,967	
02. Res Improve Land	5,927	56,211,378	181	3,228,291	1,136	51,865,993	7,244	111,305,662	
03. Res Improvements	6,607	805,090,551	188	37,806,698	1,303	362,242,465	8,098	1,205,139,714	
04. Res Total	7,217	866,032,912	333	42,303,778	2,358	425,402,653	9,908	1,333,739,343	14,314,319
% of Res Total	72.84	64.93	3.36	3.17	23.80	31.90	61.12	31.10	37.88
05. Com UnImp Land	145	3,335,788	4	87,527	25	911,728	174	4,335,043	
06. Com Improve Land	890	24,228,734	33	1,101,953	83	3,297,275	1,006	28,627,962	
07. Com Improvements	899	233,593,247	34	13,569,392	108	29,738,096	1,041	276,900,735	
08. Com Total	1,044	261,157,769	38	14,758,872	133	33,947,099	1,215	309,863,740	14,993,179
% of Com Total	85.93	84.28	3.13	4.76	10.95	10.96	7.50	7.22	39.67
09. Ind UnImp Land	5	76,669	1	254,196	0	0	6	330,865	
10. Ind Improve Land	15	836,353	7	1,228,007	2	57,485	24	2,121,845	
11. Ind Improvements	15	41,164,750	7	33,250,212	3	1,178,645	25	75,593,607	
12. Ind Total	20	42,077,772	8	34,732,415	3	1,236,130	31	78,046,317	307,355
% of Ind Total	64.52	53.91	25.81	44.50	9.68	1.58	0.19	1.82	0.81
13. Rec UnImp Land	0	0	0	0	34	2,315,427	34	2,315,427	
14. Rec Improve Land	1	1,950	0	0	328	32,905,524	329	32,907,474	
15. Rec Improvements	1	1,000	0	0	335	101,717,695	336	101,718,695	
16. Rec Total	1	2,950	0	0	369	136,938,646	370	136,941,596	1,308,770
% of Rec Total	0.27	0.00	0.00	0.00	99.73	100.00	2.28	3.19	3.46
Res & Rec Total	7,218	866,035,862	333	42,303,778	2,727	562,341,299	10,278	1,470,680,939	15,623,089
% of Res & Rec Total	70.23	58.89	3.24	2.88	26.53	38.24	63.41	34.29	41.34
Com & Ind Total	1,064	303,235,541	46	49,491,287	136	35,183,229	1,246	387,910,057	15,300,534
% of Com & Ind Total	85.39	78.17	3.69	12.76	10.91	9.07	7.69	9.04	40.48
17. Taxable Total	8,282	1,169,271,403	379	91,795,065	2,863	597,524,528	11,524	1,858,590,996	30,923,623
% of Taxable Total	71.87	62.91	3.29	4.94	24.84	32.15	71.09	43.34	81.82

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	48	314,084	12,200,089	12	239,244	2,643,775
19. Commercial	40	3,496,374	62,600,871	0	0	0
20. Industrial	1	9,406	1,300,606	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	60	553,328	14,843,864
19. Commercial	3	59,070	8,799,361	43	3,555,444	71,400,232
20. Industrial	0	0	0	1	9,406	1,300,606
21. Other	1	11,966	2,203	1	11,966	2,203
22. Total Sch II				105	4,130,144	87,546,905

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	1	4,257	1	4,257	0
25. Total	0	0	0	0	1	4,257	1	4,257	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	1,437	17	87	1,541

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	15,015	1	684,437	3,518	1,666,476,870	3,520	1,667,176,322
28. Ag-Improved Land	2	15,531	0	0	1,118	518,435,241	1,120	518,450,772
29. Ag Improvements	2	57,745	0	0	1,163	244,497,116	1,165	244,554,861

30. Ag Total				4,685	2,430,181,955
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	1	10.01	15,015	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	2	0.00	57,745	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	1	0.15	0	1	2.30	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	74	72.20	1,530,200	74	72.20	1,530,200	
32. HomeSite Improv Land	461	465.58	9,957,400	461	465.58	9,957,400	
33. HomeSite Improvements	697	0.00	137,255,995	697	0.00	137,255,995	703,755
34. HomeSite Total				771	537.78	148,743,595	
35. FarmSite UnImp Land	107	302.75	858,905	108	312.76	873,920	
36. FarmSite Improv Land	860	3,003.85	8,590,392	860	3,003.85	8,590,392	
37. FarmSite Improvements	1,103	0.00	107,241,121	1,105	0.00	107,298,866	6,165,882
38. FarmSite Total				1,213	3,316.61	116,763,178	
39. Road & Ditches	3,505	8,748.32	0	3,507	8,750.77	0	
40. Other- Non Ag Use	193	17,321.70	18,439,426	193	17,321.70	18,439,426	
41. Total Section VI				1,984	29,926.86	283,946,199	6,869,637

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	212.43	250,189	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	3	212.43	250,189

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	162,171.52	58.37%	1,024,769,971	60.81%	6,319.05
46. 1A	39,005.11	14.04%	268,819,464	15.95%	6,891.90
47. 2A1	21,798.47	7.85%	128,097,234	7.60%	5,876.43
48. 2A	10,088.64	3.63%	46,657,039	2.77%	4,624.71
49. 3A1	9,639.78	3.47%	49,611,702	2.94%	5,146.56
50. 3A	4,318.04	1.55%	21,319,881	1.27%	4,937.40
51. 4A1	19,217.58	6.92%	90,666,120	5.38%	4,717.87
52. 4A	11,600.24	4.18%	55,250,460	3.28%	4,762.87
53. Total	277,839.38	100.00%	1,685,191,871	100.00%	6,065.35
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	8,069.38	39.13%	24,918,245	44.03%	3,088.00
56. 2D1	1,716.32	8.32%	5,299,997	9.36%	3,088.00
57. 2D	1,034.05	5.01%	2,895,340	5.12%	2,800.00
58. 3D1	3,346.31	16.23%	9,317,311	16.46%	2,784.35
59. 3D	611.67	2.97%	1,537,735	2.72%	2,513.99
60. 4D1	2,505.10	12.15%	5,441,077	9.61%	2,172.00
61. 4D	3,339.05	16.19%	7,185,636	12.70%	2,152.00
62. Total	20,621.88	100.00%	56,595,341	100.00%	2,744.43
Grass					
63. 1G1	18,693.75	7.83%	24,526,189	8.01%	1,312.00
64. 1G	3,476.73	1.46%	4,561,469	1.49%	1,312.00
65. 2G1	178,148.88	74.62%	231,593,538	75.67%	1,300.00
66. 2G	916.75	0.38%	1,141,355	0.37%	1,245.00
67. 3G1	15,535.92	6.51%	18,674,167	6.10%	1,202.00
68. 3G	3,039.26	1.27%	3,616,727	1.18%	1,190.00
69. 4G1	18,733.02	7.85%	21,711,563	7.09%	1,159.00
70. 4G	199.83	0.08%	229,405	0.07%	1,148.00
71. Total	238,744.14	100.00%	306,054,413	100.00%	1,281.93
Irrigated Total					
	277,839.38	51.43%	1,685,191,871	82.16%	6,065.35
Dry Total					
	20,621.88	3.82%	56,595,341	2.76%	2,744.43
Grass Total					
	238,744.14	44.20%	306,054,413	14.92%	1,281.93
72. Waste	1,828.77	0.34%	91,913	0.00%	50.26
73. Other	1,157.72	0.21%	3,208,593	0.16%	2,771.48
74. Exempt	314.37	0.06%	1,188,344	0.06%	3,780.08
75. Market Area Total	540,191.89	100.00%	2,051,142,131	100.00%	3,797.06

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,686.02	46.93%	31,584,753	49.80%	4,724.00
46. 1A	4,667.52	32.76%	22,049,369	34.77%	4,724.00
47. 2A1	224.71	1.58%	1,061,529	1.67%	4,724.00
48. 2A	1,530.24	10.74%	6,254,099	9.86%	4,087.01
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	195.91	1.38%	460,194	0.73%	2,349.01
51. 4A1	436.02	3.06%	943,110	1.49%	2,163.00
52. 4A	505.08	3.55%	1,070,262	1.69%	2,119.00
53. Total	14,245.50	100.00%	63,423,316	100.00%	4,452.16
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	3,098.41	40.90%	5,821,915	48.53%	1,879.00
56. 2D1	368.91	4.87%	692,811	5.77%	1,877.99
57. 2D	1,454.60	19.20%	2,437,909	20.32%	1,676.00
58. 3D1	65.46	0.86%	109,712	0.91%	1,676.02
59. 3D	21.89	0.29%	31,960	0.27%	1,460.03
60. 4D1	1,243.52	16.41%	1,545,696	12.88%	1,243.00
61. 4D	1,323.02	17.46%	1,357,424	11.31%	1,026.00
62. Total	7,575.81	100.00%	11,997,427	100.00%	1,583.65
Grass					
63. 1G1	839.86	3.24%	753,351	3.83%	897.00
64. 1G	1,589.01	6.13%	1,425,349	7.25%	897.00
65. 2G1	13,189.63	50.86%	9,496,531	48.33%	720.00
66. 2G	320.13	1.23%	230,493	1.17%	720.00
67. 3G1	1,310.44	5.05%	943,513	4.80%	720.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	8,683.56	33.49%	6,799,230	34.60%	783.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	25,932.63	100.00%	19,648,467	100.00%	757.67
Irrigated Total	14,245.50	29.81%	63,423,316	66.70%	4,452.16
Dry Total	7,575.81	15.85%	11,997,427	12.62%	1,583.65
Grass Total	25,932.63	54.26%	19,648,467	20.66%	757.67
72. Waste	27.71	0.06%	1,387	0.00%	50.05
73. Other	7.78	0.02%	23,028	0.02%	2,959.90
74. Exempt	62.54	0.13%	87,724	0.09%	1,402.69
75. Market Area Total	47,789.43	100.00%	95,093,625	100.00%	1,989.85

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	140.80	650,465	291,944.08	1,747,964,722	292,084.88	1,748,615,187
77. Dry Land	3.81	11,569	18.08	33,972	28,175.80	68,547,227	28,197.69	68,592,768
78. Grass	3.02	3,962	0.00	0	264,673.75	325,698,918	264,676.77	325,702,880
79. Waste	0.00	0	0.00	0	1,856.48	93,300	1,856.48	93,300
80. Other	0.00	0	0.00	0	1,165.50	3,231,621	1,165.50	3,231,621
81. Exempt	199.65	573,248	4.33	9,318	172.93	693,502	376.91	1,276,068
82. Total	6.83	15,531	158.88	684,437	587,815.61	2,145,535,788	587,981.32	2,146,235,756

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	292,084.88	49.68%	1,748,615,187	81.47%	5,986.67
Dry Land	28,197.69	4.80%	68,592,768	3.20%	2,432.57
Grass	264,676.77	45.01%	325,702,880	15.18%	1,230.57
Waste	1,856.48	0.32%	93,300	0.00%	50.26
Other	1,165.50	0.20%	3,231,621	0.15%	2,772.73
Exempt	376.91	0.06%	1,276,068	0.06%	3,385.60
Total	587,981.32	100.00%	2,146,235,756	100.00%	3,650.18

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	0	0	0	0	2	15,810	2	15,810	0
83.2 Cozad	94	790,940	1,508	12,264,911	1,608	167,215,550	1,702	180,271,401	1,075,160
83.3 Cozad Rural	338	3,522,935	332	7,414,315	393	89,084,935	731	100,022,185	1,307,890
83.4 Eddyville	70	168,958	50	116,541	54	2,806,925	124	3,092,424	0
83.5 Farnam	72	680,606	102	365,975	107	6,950,685	179	7,997,266	157,685
83.6 Farnam Rural	20	893,124	60	6,640,791	63	22,188,665	83	29,722,580	104,860
83.7 Gothenburg	86	960,324	1,385	13,101,511	1,413	216,215,759	1,499	230,277,594	1,201,404
83.8 Gothenburg Rural	196	2,733,789	163	3,730,813	197	57,003,820	393	63,468,422	666,760
83.9 Johnson Lake	53	2,540,119	492	57,725,846	497	183,377,000	550	243,642,965	5,273,415
83.10 Lakeview Acres	1	61,560	0	0	0	0	1	61,560	0
83.11 Lexington	154	1,625,419	2,529	28,711,636	2,898	370,038,845	3,052	400,375,900	4,893,460
83.12 Lexington Rural	445	3,536,693	438	9,562,194	589	104,048,580	1,034	117,147,467	590,370
83.13 Overton	55	279,078	232	1,172,400	270	26,710,805	325	28,162,283	152,340
83.14 Overton Rural	165	1,373,084	140	2,692,750	185	44,494,905	350	48,560,739	48,495
83.15 Plum Creek Canyon	1	72,963	0	0	0	0	1	72,963	0
83.16 Sumner	60	174,461	113	245,303	123	9,781,190	183	10,200,954	151,250
83.17 Sumner Rural	34	195,341	29	468,150	35	6,924,935	69	7,588,426	0
84 Residential Total	1,844	19,609,394	7,573	144,213,136	8,434	1,306,858,409	10,278	1,470,680,939	15,623,089

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Cozad	44	1,261,229	226	4,017,589	232	55,747,396	276	61,026,214	1,296,469
85.2 Cozad Rural	9	134,101	16	271,740	27	4,750,365	36	5,156,206	0
85.3 Eddyville	7	9,142	15	20,209	18	304,485	25	333,836	0
85.4 Farnam	5	1,965	21	48,711	21	1,654,640	26	1,705,316	0
85.5 Farnam Rural	0	0	2	12,047	3	124,765	3	136,812	0
85.6 Gothenburg	33	837,965	222	5,347,979	226	79,566,006	259	85,751,950	475,785
85.7 Gothenburg Rural	3	34,569	15	821,257	19	10,219,200	22	11,075,026	0
85.8 Johnson Lake	5	485,086	17	1,236,482	17	2,847,365	22	4,568,933	72,790
85.9 Lexington	54	1,517,189	367	15,597,706	358	130,262,045	412	147,376,940	13,079,935
85.10 Lexington Rural	9	348,718	63	2,945,344	75	56,366,665	84	59,660,727	207,240
85.11 Overton	6	17,528	34	116,862	37	4,719,535	43	4,853,925	0
85.12 Overton Rural	1	9,209	12	260,599	13	4,708,545	14	4,978,353	122,740
85.13 Sumner	4	9,207	17	25,905	17	920,115	21	955,227	45,575
85.14 Sumner Rural	0	0	3	27,377	3	303,215	3	330,592	0
86 Commercial Total	180	4,665,908	1,030	30,749,807	1,066	352,494,342	1,246	387,910,057	15,300,534

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	18,693.75	7.83%	24,526,189	8.01%	1,312.00
88. 1G	3,476.73	1.46%	4,561,469	1.49%	1,312.00
89. 2G1	178,148.88	74.62%	231,593,538	75.67%	1,300.00
90. 2G	916.75	0.38%	1,141,355	0.37%	1,245.00
91. 3G1	15,535.92	6.51%	18,674,167	6.10%	1,202.00
92. 3G	3,039.26	1.27%	3,616,727	1.18%	1,190.00
93. 4G1	18,733.02	7.85%	21,711,563	7.09%	1,159.00
94. 4G	199.83	0.08%	229,405	0.07%	1,148.00
95. Total	238,744.14	100.00%	306,054,413	100.00%	1,281.93
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	238,744.14	100.00%	306,054,413	100.00%	1,281.93
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	238,744.14	100.00%	306,054,413	100.00%	1,281.93

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	839.86	3.24%	753,351	3.83%	897.00
88. 1G	1,589.01	6.13%	1,425,349	7.25%	897.00
89. 2G1	13,189.63	50.86%	9,496,531	48.33%	720.00
90. 2G	320.13	1.23%	230,493	1.17%	720.00
91. 3G1	1,310.44	5.05%	943,513	4.80%	720.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	8,683.56	33.49%	6,799,230	34.60%	783.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	25,932.63	100.00%	19,648,467	100.00%	757.67
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	25,932.63	100.00%	19,648,467	100.00%	757.67
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	25,932.63	100.00%	19,648,467	100.00%	757.67

**2025 County Abstract of Assessment for Real Property, Form 45
Compared with the 2024 Certificate of Taxes Levied Report (CTL)**

24 Dawson

	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,240,061,353	1,333,739,343	93,677,990	7.55%	14,314,319	6.40%
02. Recreational	122,959,592	136,941,596	13,982,004	11.37%	1,308,770	10.31%
03. Ag-Homesite Land, Ag-Res Dwelling	147,077,255	148,743,595	1,666,340	1.13%	703,755	0.65%
04. Total Residential (sum lines 1-3)	1,510,098,200	1,619,424,534	109,326,334	7.24%	16,326,844	6.16%
05. Commercial	301,233,398	309,863,740	8,630,342	2.87%	14,993,179	-2.11%
06. Industrial	77,619,317	78,046,317	427,000	0.55%	307,355	0.15%
07. Total Commercial (sum lines 5-6)	378,852,715	387,910,057	9,057,342	2.39%	15,300,534	-1.65%
08. Ag-Farmsite Land, Outbuildings	112,864,572	116,763,178	3,898,606	3.45%	6,165,882	-2.01%
09. Minerals	4,257	4,257	0	0.00	0	0.00%
10. Non Ag Use Land	71,680,580	18,439,426	-53,241,154	-74.28%		
11. Total Non-Agland (sum lines 8-10)	184,549,409	135,206,861	-49,342,548	-26.74%	6,165,882	-30.08%
12. Irrigated	1,334,972,991	1,748,615,187	413,642,196	30.99%		
13. Dryland	57,170,770	68,592,768	11,421,998	19.98%		
14. Grassland	282,628,129	325,702,880	43,074,751	15.24%		
15. Wasteland	93,602	93,300	-302	-0.32%		
16. Other Agland	21,430,670	3,231,621	-18,199,049	-84.92%		
17. Total Agricultural Land	1,696,296,162	2,146,235,756	449,939,594	26.52%		
18. Total Value of all Real Property (Locally Assessed)	3,769,796,486	4,288,777,208	518,980,722	13.77%	37,793,260	12.76%

2025 Assessment Survey for Dawson County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	4
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$535,885.68
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$150,000
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:
	\$27,254
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,000
12.	Amount of last year's assessor's budget not used:
	0

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS PC System V3
2.	CAMA software:
	MIPS PC System V3
3.	Personal Property software:
	MIPS PC System V3
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	The maps are maintained in house with the assistance of the county surveyor.
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, www.dawson.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?
	gWorks and Google Earth
10.	When was the aerial imagery last updated?
	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?
	Cozad, Gothenburg, and Lexington are zoned.
4.	When was zoning implemented?
	1991

D. Contracted Services

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

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Cardinal Appraisal completed the 425 revalue for Cozad and Stanard Appraisal did a full reappraisal of Gothenburg and Farnam.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The appraisal firm employs Certified General Appraisers who conduct work within the county.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The appraisal service will establish valuation models, and the models are reviewed by the county assessor. The county assessor will determine the final valuations.

2025 Residential Assessment Survey for Dawson County

1.	Valuation data collection done by:
	The office lister, the county assessor, and the contract appraisal service.
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	The cost approach and the market value approach are both developed. The cost approach uses pricing and depreciation from Marshall & Swift. The market approach stratifies sales by location, style, age, and other characteristics impacting value to develop a per square foot market value.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The county relies upon the CAMA depreciation tables for the cost approach; however, a market approach using local information is also considered when correlating the final values.
4.	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.
	Not for the cost approach; however, market models are developed for each valuation grouping.
5.	Describe the methodology used to determine the residential lot values?
	All lot values are arrived at using a cost per square foot analysis; for leasehold vales at the lake, the value is often determined using a residual method.
6.	How are rural residential site values developed?
	Rural residential site values are derived from the market, and when there are not enough sales, research is conducted on the approximate costs of developing the land.
7.	Are there form 191 applications on file?
	No
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	There are no applications to combine lots held for sale or resale. All lots are valued using the same methodology.

2025 Commercial Assessment Survey for Dawson County

1.	Valuation data collection done by:
	The county assessor, and the contract appraisal service.
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The income approach is utilized for all types of properties that rent, income, and expense data can be obtained for. The sales comparison approach is also used for properties of the same occupancy code when sufficient sales data is available. Where there are insufficient sales to conduct either of those approaches, the cost approach is relied upon.
2a.	Describe the process used to determine the value of unique commercial properties.
	The contract appraisal services is heavily depended on for arriving at values of unique commercial properties. The appraisers will use sales information from across the state to develop the values for these types of properties.
3.	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?
	For the cost approach, the county uses depreciation tables provided within the CAMA package. Values from the cost approach are correlated with values arrived from the other methods in determining the final valuations.
4.	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.
	Within the commercial class, models tend to be developed based on occupancy code when sufficient data exists.
5.	Describe the methodology used to determine the commercial lot values.
	Lot values for properties along highway's and main street strips are developed analyzing sales of similar properties and are then applied utilizing a front foot analysis. In the villages, a sales analysis applying the square foot method is used.

2025 Agricultural Assessment Survey for Dawson County

1.	Valuation data collection done by:
	The data collection for the agricultural improvements is done by the lister, the county assessor, and the contract appraisal service. Land use data is gathered by the county assessor and deputy county assessor with the office lister assisting when necessary.
2.	Describe the process used to determine and monitor market areas.
	The market areas were established based on geographic and topographic differences. A ratio study is conducted annually to monitor the areas.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Smaller tracts of land are reviewed for residential use. Parcels that are in close proximity to bodies of water (Johnson Lake, Platte River, etc.) are reviewed for recreational use.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	The county does not differentiate a value between farm home sites and rural residential home sites; however, there are differences in the home site values based on location.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	Land values were based on irrigated values in the valley and grass values outside the valley.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	Sales of WRP land from the state sales file are analyzed to establish an acre value for those parcels enrolled in the Wetland Reserve Program.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	wetlands- these are marsh like areas impacting some irrigated acres.
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	204
7b.	What process was used to determine if non-agricultural influences exist in the county?
	A market analysis in influenced areas is conducted and compared to the market in areas without any non-agricultural influences.
	<i><u>If your county recognizes a special value, please answer the following</u></i>
7c.	Describe the non-agricultural influences recognized within the county.

	The only non-agricultural influences are recreational influences along the Platte River; hunting is prevalent along the river with various blinds and small cabins scattered along the river throughout the county. Occasionally, parcels of river land will also be desirable for rural residential home sites when building is feasible; however, these sales are limited.
7d.	Where is the influenced area located within the county?
	The influenced area is a corridor along the Platte River. The Special Value Methodology submitted by the county assessor includes a map and an image detailing the location of these parcels.
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	Since the influenced value is limited to accretion acres, and there are no uninfluenced accretion sales, the uninfluenced value is developed from grass values in uninfluenced areas. This value also compares to the accretion value in adjoining Platte River counties that have not identified a non-agricultural influence.

2024 Plan of Assessment for Dawson County

Assessment years 2025, 2026, 2027

Date: June 15th, 2024

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, 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 and subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the 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 and 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 Property Assessment and Taxation on or before October 31 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.”

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 land and horticulture land

Current Assessment Procedures for Real Property

Real Estate transfer statements are handled weekly. Depending on the number of transfers filed, there is a 2–4-week turnaround time. Ownership changes are made as sales are processed. All Residential, Agricultural and Commercial sales are verified. Telephone calls to sellers, buyers and realtors involved in the sale will be made on sales determined to be an outlier, by using a sales questionnaire. Physical inspections are performed if deemed necessary to confirm any corrections to the parcel information. Six-year cycle review and building permits are checked yearly beginning in July. Pickup work is to be completed by March 1 each year.

2023 Marshall & Swift costing tables were used for a large majority of residential and commercial properties.

It is the goal of the office to review approximately 15-20 percent of the properties yearly. Market data is gathered and reviewed yearly.

Ratio studies are done on all qualified sales after September 30 each year. These studies are used to determine the areas that are out of compliance and need reviewing for the next assessment cycle.

Continual market analysis will be conducted in all categories of properties. This will ensure that the level of value and quality of assessment in Dawson County follow state statutes to facilitate equalization within the classes and subclasses of real estate in Dawson County.

By approximately March 1 of each year, ratio studies are run using the newly established values to see if the areas out of compliance will now meet the guidelines.

Notices of Valuation Changes are mailed to the property owners on or before June 1.

For more information regarding statistical measures see 2024 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2025:

Residential:

A ratio study will be completed for 2025 to see if any residential properties are out of compliance. Corrections of listing errors will be made when correct information is obtained. All pick-up work and building permits will be reviewed and completed by March 1, 2026. Reviews will be completed in the town of Gothenburg and Village of Farnam that will consist of on-site inspections, a lot of study and review of depreciation models used. This work will primarily be contracted with Standard Appraisal. After that work is completed, more rational studies will be prepared to ensure that assessment values and statistics are at an acceptable level according to State Standards. In 2024 there were 372 425 forms filed, all of these were reviewed for the 2025 assessment year several were completed, and the others were moved to pick up for 2026 assessment year.

Commercial:

A study ratio will be completed for 2025. Corrections of listing errors will be made when information is obtained. All pick-up work and building permits will be reviewed and completed by March 1, 2025.

Agricultural Land:

A market analysis will be conducted for 2025, and agricultural land values will be assessed by the market values. Corrections of listing errors will be made when correct information is obtained. Also, changes to irrigated acres or the transfer of irrigated acres will be corrected when the information is obtained and submitted to GWORKS to update the county's GIS Land use layer. The use of agricultural land for recreational purposes will be reviewed and possibly reclassified as recreational property.

Assessment Actions Planned for Assessment Year 2026:

Residential:

The Dawson County Assessor plans to continue to budget for a contract for reappraisal of all residential parcels in the City of Lexington. This will include around 2,600 improved parcels. Pick up work will be completed for all classes, a review of exempt, recreational and agricultural land use will also be completed. Corrections of listing errors will be made when information is obtained.

Commercial:

A ratio study will be completed for 2026. Corrections of listing errors will be made when information is obtained. All pick-up work and building permits will be reviewed and completed by March 1, 2026.

Agricultural Land:

A market analysis will be conducted for 2026, and agricultural land values will be assessed by the market values. Corrections of listing errors will be made when correct information is obtained. Also, changes to irrigated acres or the transfer of irrigated acres will be corrected when the information is obtained and submitted to GWORKS to update the county's GIS Land use layer. The use of agricultural land for recreational purposes will be reviewed and possibly reclassified as recreational property.

Assessment Actions Planned for Assessment Year 2027:

Residential:

The Dawson County Assessor plans to continue to budget for contracts for reappraisal for Rual residential properties, Cozad, Eddyville, Farnam, Gothenburg, Lexington and Sumner will be included. Pick up work will be completed for all classes; a review of exempt and agricultural land use will also be completed. Corrections of listing errors will be made when information is obtained. Agricultural Improvement's in Ranges 21,24& 25, also Rual residential properties, Cozad, Eddyville, Farnam, Gothenburg, Lexington and Sumner will be included.

Commercial:

A ratio study will be completed for 2027. Corrections of listing errors will be made when information is obtained. All pick-up work and building permits will be reviewed and completed by March 1, 2027.

Agricultural Land:

A market analysis will be conducted for 2027, and agricultural land values will be assessed by the market values. Corrections of listing errors will be made when correct information is obtained. Also, changes to irrigated acres or the transfer of irrigated acres will be corrected when the information is obtained and submitted to GWORKS to update the county's GIS Land use layer. The use of agricultural land for recreational purposes will be reviewed and possibly reclassified as recreational property.



ASSESSOR'S OFFICE

700 N Washington

Dawson County Courthouse

Lexington, NE 68850

Nic VanCura, Assessor

Ashley Curtice, Deputy

February 21, 2025

Dawson County Agricultural Land and Special Valuation for 2025

There are more than 280 parcels eligible for special valuation on agricultural or horticultural records related directly to accretion.

Owners, in 2019, were asked to apply for special valuation consideration as it pertains to some agricultural or horticultural uses. A valuation of \$2,960 per acre was set for market, and \$1,170 per acre for special value on those that qualify. About 180 parcels are currently receiving special valuation for 2019, and thereafter.

The last approved applications were two applications in 2022. So far in 2025 there have been no applications received.

Some acres of accretion, recognized as "recreational" for hunting and other non-farm purposes, have retained values higher than special value. There are also a small percentage of parcels that have commercial influence throughout Dawson County. The special value figure was arrived at using accretion sales as comparison along the Platte River roughly from North Platte to Kearney. The range of these prices were from about \$1,777 upwards to \$9,953 an acre, but in some cases the acre count is difficult to ascertain because no survey is available.

In 2025, about half of the accretion acres are valued at \$1,065 an acre now after the reapplication of 2019 going forward. There continues to be slow sales activity that would allow for any statically useful measurement of "agricultural" value attributable directly to these acres because they generally are rough grassy river ground. There may be grazing but no crop farming. The unit value for these acres this year was derived by looking at the most comparable subclass of grass, allowing for grazing purposes, thus decreasing it to about 2G1 subclass of grass.