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**DEPARTMENT OF REVENUE**

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

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**DIXON COUNTY**



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Dixon County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Dixon County.

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott  
Property Tax Administrator  
402-471-5962

cc: Amy Watchorn, Dixon County Assessor

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## Introduction

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Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

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

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure generally accepted mass appraisal techniques are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions for both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level; however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

### **Statistical Analysis:**

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

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

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

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

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed values against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

### **Analysis of Assessment Practices:**

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

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

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

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

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

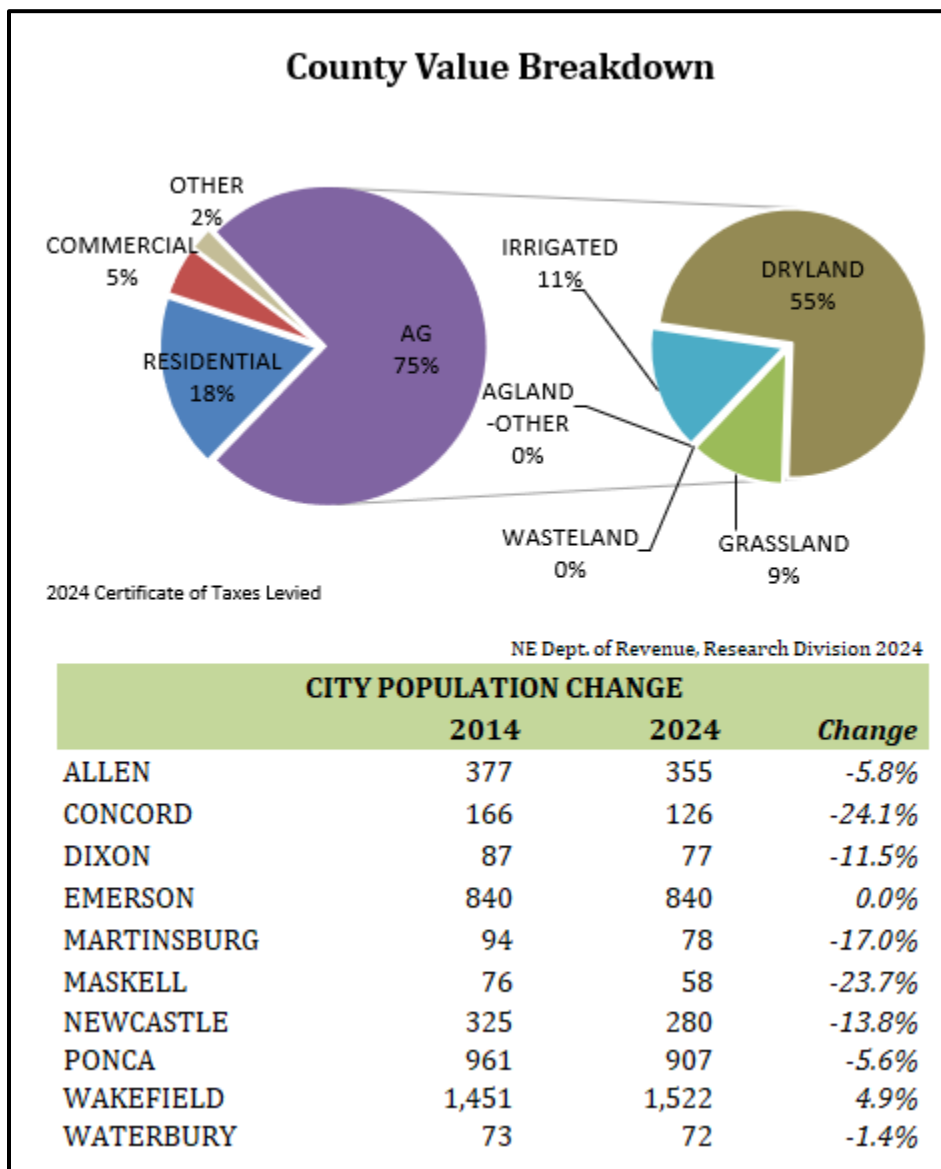
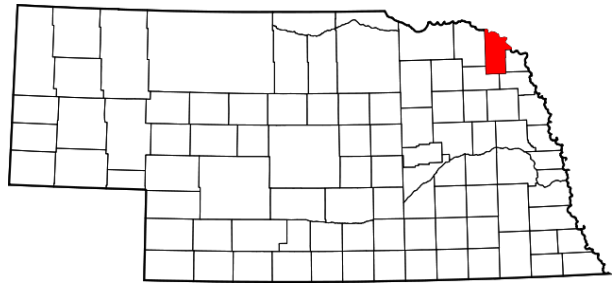
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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



## County Overview

With a total area of 476 square miles, Dixon County has 5,491 residents, per the Census Bureau Quick Facts for 2023, a 2% population decline from the 2020 U.S. Census. Reports indicate that 77% of county residents are homeowners and 94% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$134,690 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Dixon County are located in and around Wakefield and Ponca. According to the latest information available from the U.S. Census Bureau, there are 111 employer establishments with total employment of 1,126, a 3% decrease since 2019. Agricultural land makes up the overwhelming majority of Dixon County's valuation base. Dryland makes up a majority of the land in the county. Dixon County is included in both the Lower Elkhorn and Lewis and Clark Natural Resources Districts (NRD).

## 2025 Residential Correlation for Dixon 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 qualification and verification process was reviewed. The county assessor sends a verification form to the buyer in a self-addressed stamped envelope. They have also utilized contacting the seller, realtor or do a physical inspection of the property. The usability percentage for the residential class is above the statewide average. The county assessor has used all arm's-length transactions available for measurement.

The county assessor recognizes seven valuation groups, based on assessor location, with the smallest villages being combined in Valuation Group 25.

The required six-year inspection and review cycle is current for the residential class. The county assessor and staff do all data collection and physical inspection of property. This includes new pictures and measurements when necessary.

The county assessor does have a written valuation methodology on file and updates this each year.

2025 Residential Assessment Details for Dixon 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	Ponca	2022	2022	2023	2023	updated economic depreciation 20%
5	Wakefield	2022	2022	2022	2022	updated economic depreciation 5%
10	Emerson	2022	2022	2023	2021	
15	Allen	2022	2022	2023	2022	updated economic depreciation 10% on ranch style homes
20	Newcastle	2022	2022	2023	2023	
25	Concord, Dixon, Maskell, Martinsburg & Waterbury	2022	2022	2023	2023	
30	Rural	2022	2022	2023	2023	updated economic depreciation 15-20% for the entire county
<u>Additional comments:</u> All pick-up work was completed and placed on the assessment roll. * = assessment action for current year						

# 2025 Residential Correlation for Dixon County

## *Description of Analysis*

For the residential property class, there were 139 qualified sales representing all valuation groups. Review of the overall statistics show all three measures of central tendency are within the acceptable range. The COD is within the acceptable range while the PRD is high. The sale price substratum reflects a regressive pattern. The assessment work for 2025 did improve vertical equity in the class, most notably in Allen and Wakefield; cost and depreciation tables may need to be updated in the next assessment cycle.

Further review of the valuation groups indicates that all medians are within the range.

A review of the sold parcels compared to the change in the 2025 County Abstract of Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) shows that the sales file increased approximately 5% higher than the abstract. Further review of the data shows that this is due to a few substantially changed sales that were mistakenly not coded out of the sales file as well as some error in prior year valuation reporting; after accounting for these changes, the evidence supports that assessment changes were equitably applied.

## *Equalization and Quality of Assessment*

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

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	28	96.73	93.24	91.59	07.91	101.80
5	30	96.47	93.42	90.07	12.78	103.72
10	19	92.56	95.11	86.58	19.76	109.85
15	17	93.65	91.14	90.37	17.77	100.85
20	9	98.73	134.52	108.91	48.28	123.51
25	14	96.81	108.22	96.60	18.92	112.03
30	22	95.94	102.23	101.84	17.54	100.38
<u>ALL</u>	139	95.86	98.88	94.05	17.16	105.14

## *Level of Value*

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

## 2025 Commercial Correlation for Dixon 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 qualification and verification process were reviewed. The county assessor sends a verification form to the buyer in a self-addressed stamped envelope. They have also contacted the seller, realtor to collect rent terms or sale details, and have completed physical inspection of the sold property to verify sales information. The usability percentage for the commercial class is above the statewide average. The county assessor has used all arm's-length transactions available for measurement.

The county recognizes six valuation groups which reflect the county assessor's locations, Valuation Groups 15 and 25 contain combinations of the smaller towns and villages in the county. With few sales in each valuation group, the Division's analysis is limited to the overall sample.

The required six-year inspection and review cycle is current for the commercial class. The county assessor and staff do all data collection and physical inspection of properties. This includes new pictures and measurements when necessary.

2025 Commercial Assessment Details for Dixon 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	Ponca	2022	2022	2022	2022	
5	Wakefield	2022	2022	2022	2022	
10	Emerson	2018	2018	2018	2021	
15	Allen & Newcastle	2022	2022	2022	2023	
25	Concord, Dixon, Maskell, Martinsburg & Waterbury	2023	2023	2019/2020	2023	
30	Rural	2023	2022	2018	2023	
Additional comments: All pick-up work was completed and placed on the assessment roll. * = assessment action for current year						

### *Description of Analysis*

Review of the sample shows 27 qualified sales; the median and mean measures of central tendency are within the acceptable range for the overall statistics. The COD and PRD are high. Hypothetically removing outlier sales does improve the measures of central tendency with the median remaining consistent. However, the COD remains high. There is a regressive pattern of assessment when analyzing the sales price substrata. Based on the dispersion in the sample, the median will not be used as a level of value.

## 2025 Commercial Correlation for Dixon County

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Comparison of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the commercial class and reflect the assessment actions reported by the county assessor.

### *Equalization and Quality of Assessment*

The statistical sample is unreliable for measurement purposes; thus, the review of assessment practices is used to determine that the assessments are uniform and equalized. The quality of assessment for the commercial class in Dixon County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	9	93.82	95.96	78.11	24.72	122.85
5	6	96.14	130.18	108.82	51.65	119.63
10	3	93.93	84.79	81.50	38.10	104.04
15	9	91.77	82.39	71.27	32.29	115.60
___ALL___	27	93.82	97.80	85.35	34.85	114.59

### *Level of Value*

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

## 2025 Agricultural Correlation for Dixon 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 qualification and verification was reviewed. The county assessor sends a verification form to the buyer in a self-addressed stamped envelope. They have also contacted sellers, realtors and physical inspections to verify sales information. The usability percentage for the agricultural class is above the statewide average. The county assessor has used all arm's-length transactions available for measurement.

The required six-year inspection and review cycle is up to date for the agricultural class. The county assessor and staff do all data collection and physical inspection of property. This includes new pictures and measurements when necessary. The Dixon County Assessor is utilizing aerial imagery for land use changes.

2025 Agricultural Assessment Details for Dixon 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	2022	2022	2023	2023	
AB DW	Agricultural dwellings	2022	2022	2023	2023	
<u>Additional comments:</u>						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Northern part of the county	*2024	Irrigated increased approximately 15%, dryland 15% and grassland 15%
2	Southern part of the county	*2024	Irrigated increased approximately 20%, dryland 25% and grassland 20%
<u>Additional comments:</u>			
* = assessment action for current year			

### *Description of Analysis*

The agricultural statistical sample includes 50 qualified sales. All three measures of central tendency are within the acceptable range. The two market areas each have a sufficient number of sales, and all are within the acceptable range. Review of the 80% Majority Land Use (MLU) substrata shows that most subclasses have a median in the acceptable range, only irrigated land in

## 2025 Agricultural Correlation for Dixon County

Market Area 2 is slightly low, with only two sales. All land use subclasses are comparable to the surrounding counties.

Review of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) reflect the reported adjustments to agricultural land.

Dixon County has a school bond subject to a 50% level of value for agricultural land values pursuant to LB2. A substat of the school district statistics can be found in the appendix of this report and contains three sales with a median of 45%. Based on the review of the statistics and the reduced values reported by the Dixon County Assessor, the statutory 50% level of value has been achieved.

### *Equalization and Quality of Assessment*

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

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	2	68.37	68.37	64.82	11.44	105.48
2	2	68.37	68.37	64.82	11.44	105.48
<u>Dry</u>						
County	37	70.11	74.17	72.80	20.20	101.88
1	24	74.66	76.96	73.63	17.24	104.52
2	13	68.62	69.03	71.14	22.53	97.03
<u>Grass</u>						
County	3	73.60	75.57	78.28	14.09	96.54
2	3	73.60	75.57	78.28	14.09	96.54
<u>ALL</u>						
	50	73.42	75.40	73.49	18.31	102.60

### *Level of Value*

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

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

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

## 2025 Opinions of the Property Tax Administrator for Dixon County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>96</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>73</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>School Bond Value Agricultural Land</b>	<b>50</b>	Meets generally accepted mass appraisal techniques.	No recommendation.

*\*\*A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 7th day of April, 2025.



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Sarah Scott  
Property Tax Administrator



## APPENDICES

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## 2025 Commission Summary for Dixon County

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### Residential Real Property - Current

Number of Sales	139	Median	95.86
Total Sales Price	\$21,461,645	Mean	98.88
Total Adj. Sales Price	\$21,461,645	Wgt. Mean	94.05
Total Assessed Value	\$20,185,595	Average Assessed Value of the Base	\$109,065
Avg. Adj. Sales Price	\$154,400	Avg. Assessed Value	\$145,220

### Confidence Interval - Current

95% Median C.I	93.08 to 97.67
95% Wgt. Mean C.I	89.89 to 98.22
95% Mean C.I	92.73 to 105.03
% of Value of the Class of all Real Property Value in the County	12.85
% of Records Sold in the Study Period	5.40
% of Value Sold in the Study Period	7.19

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	127	95	95.46
2023	148	97	97.33
2022	170	97	96.60
2021	138	96	96.23

## 2025 Commission Summary for Dixon County

### Commercial Real Property - Current

Number of Sales	27	Median	93.82
Total Sales Price	\$2,413,466	Mean	97.80
Total Adj. Sales Price	\$2,413,466	Wgt. Mean	85.35
Total Assessed Value	\$2,059,960	Average Assessed Value of the Base	\$291,542
Avg. Adj. Sales Price	\$89,388	Avg. Assessed Value	\$76,295

### Confidence Interval - Current

95% Median C.I	73.16 to 99.34
95% Wgt. Mean C.I	63.58 to 107.12
95% Mean C.I	74.40 to 121.20
% of Value of the Class of all Real Property Value in the County	4.48
% of Records Sold in the Study Period	8.04
% of Value Sold in the Study Period	2.10

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	23	96	96.02
2023	18	94	94.44
2022	24	100	91.71
2021	24	94	93.79

**26 Dixon**  
**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 : 139  
 Total Sales Price : 21,461,645  
 Total Adj. Sales Price : 21,461,645  
 Total Assessed Value : 20,185,595  
 Avg. Adj. Sales Price : 154,400  
 Avg. Assessed Value : 145,220

MEDIAN : 96  
 WGT. MEAN : 94  
 MEAN : 99  
 COD : 17.16  
 PRD : 105.14

COV : 37.39  
 STD : 36.97  
 Avg. Abs. Dev : 16.45  
 MAX Sales Ratio : 443.50  
 MIN Sales Ratio : 33.14

95% Median C.I. : 93.08 to 97.67  
 95% Wgt. Mean C.I. : 89.89 to 98.22  
 95% Mean C.I. : 92.73 to 105.03

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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-22 To 31-DEC-22	17	96.45	94.36	94.26	10.13	100.11	62.51	111.79	87.76 to 106.74	203,206	191,548
01-JAN-23 To 31-MAR-23	12	99.06	99.69	98.46	05.99	101.25	89.16	115.04	92.56 to 105.27	125,917	123,984
01-APR-23 To 30-JUN-23	12	96.26	101.68	101.09	16.72	100.58	63.69	187.62	88.63 to 105.33	181,417	183,401
01-JUL-23 To 30-SEP-23	18	95.75	115.94	99.47	28.71	116.56	71.08	443.50	92.26 to 102.57	121,049	120,411
01-OCT-23 To 31-DEC-23	23	95.99	93.60	90.18	17.20	103.79	55.18	157.91	81.82 to 98.98	138,699	125,076
01-JAN-24 To 31-MAR-24	13	99.62	104.35	99.37	17.00	105.01	70.43	176.67	88.89 to 116.37	87,184	86,636
01-APR-24 To 30-JUN-24	20	90.62	91.09	87.76	11.93	103.79	67.63	135.77	79.72 to 97.36	177,530	155,800
01-JUL-24 To 30-SEP-24	24	92.12	96.08	92.69	23.31	103.66	33.14	179.45	79.94 to 98.25	177,758	164,761
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	59	97.00	103.52	97.76	16.30	105.89	62.51	443.50	93.40 to 99.42	157,990	154,446
01-OCT-23 To 30-SEP-24	80	94.38	95.46	91.21	17.86	104.66	33.14	179.45	88.89 to 97.36	151,753	138,416
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	65	97.00	102.40	96.42	18.19	106.20	55.18	443.50	93.40 to 98.73	139,338	134,350
<u>ALL</u>	139	95.86	98.88	94.05	17.16	105.14	33.14	443.50	93.08 to 97.67	154,400	145,220

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	28	96.73	93.24	91.59	07.91	101.80	57.03	120.28	92.52 to 98.88	207,862	190,374
5	30	96.47	93.42	90.07	12.78	103.72	55.50	120.51	86.81 to 99.39	129,713	116,831
10	19	92.56	95.11	86.58	19.76	109.85	56.88	179.45	76.10 to 102.57	126,631	109,632
15	17	93.65	91.14	90.37	17.77	100.85	33.14	138.47	79.05 to 98.25	129,094	116,660
20	9	98.73	134.52	108.91	48.28	123.51	62.44	443.50	91.41 to 111.78	93,611	101,952
25	14	96.81	108.22	96.60	18.92	112.03	75.17	176.67	91.70 to 130.22	77,073	74,454
30	22	95.94	102.23	101.84	17.54	100.38	63.69	187.62	88.89 to 104.79	237,636	242,003
<u>ALL</u>	139	95.86	98.88	94.05	17.16	105.14	33.14	443.50	93.08 to 97.67	154,400	145,220

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	137	95.93	99.03	94.08	17.29	105.26	33.14	443.50	93.28 to 97.74	155,997	146,756
06	2	88.89	88.89	88.89	00.00	100.00	88.89	88.89	N/A	45,000	40,000
07											
<u>ALL</u>	139	95.86	98.88	94.05	17.16	105.14	33.14	443.50	93.08 to 97.67	154,400	145,220

**26 Dixon**  
**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 : 139  
 Total Sales Price : 21,461,645  
 Total Adj. Sales Price : 21,461,645  
 Total Assessed Value : 20,185,595  
 Avg. Adj. Sales Price : 154,400  
 Avg. Assessed Value : 145,220

MEDIAN : 96  
 WGT. MEAN : 94  
 MEAN : 99  
 COD : 17.16  
 PRD : 105.14

COV : 37.39  
 STD : 36.97  
 Avg. Abs. Dev : 16.45  
 MAX Sales Ratio : 443.50  
 MIN Sales Ratio : 33.14

95% Median C.I. : 93.08 to 97.67  
 95% Wgt. Mean C.I. : 89.89 to 98.22  
 95% Mean C.I. : 92.73 to 105.03

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	1	157.91	157.91	157.91	00.00	100.00	157.91	157.91	N/A	14,100	22,265
Less Than 30,000	5	157.91	204.18	223.21	48.50	91.47	109.80	443.50	N/A	21,620	48,257
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	139	95.86	98.88	94.05	17.16	105.14	33.14	443.50	93.08 to 97.67	154,400	145,220
Greater Than 14,999	138	95.77	98.45	94.01	16.83	104.72	33.14	443.50	92.69 to 97.67	155,417	146,111
Greater Than 29,999	134	95.56	94.95	93.40	13.62	101.66	33.14	187.62	92.61 to 97.25	159,355	148,838
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	1	157.91	157.91	157.91	00.00	100.00	157.91	157.91	N/A	14,100	22,265
15,000 TO 29,999	4	154.84	215.74	233.00	61.83	92.59	109.80	443.50	N/A	23,500	54,755
30,000 TO 59,999	15	95.86	96.69	96.27	16.71	100.44	33.14	176.67	88.89 to 104.82	47,759	45,979
60,000 TO 99,999	26	98.49	102.42	102.99	14.28	99.45	55.18	138.47	96.87 to 111.78	74,664	76,895
100,000 TO 149,999	23	94.23	91.97	91.78	10.17	100.21	62.87	110.54	85.37 to 98.98	123,780	113,605
150,000 TO 249,999	49	94.12	91.31	91.18	10.86	100.14	55.50	132.31	90.58 to 97.25	185,342	168,993
250,000 TO 499,999	21	88.57	96.22	94.01	19.45	102.35	63.69	187.62	80.42 to 96.45	322,247	302,943
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>139</b>	<b>95.86</b>	<b>98.88</b>	<b>94.05</b>	<b>17.16</b>	<b>105.14</b>	<b>33.14</b>	<b>443.50</b>	<b>93.08 to 97.67</b>	<b>154,400</b>	<b>145,220</b>

**26 Dixon**  
**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 : 27  
 Total Sales Price : 2,413,466  
 Total Adj. Sales Price : 2,413,466  
 Total Assessed Value : 2,059,960  
 Avg. Adj. Sales Price : 89,388  
 Avg. Assessed Value : 76,295

MEDIAN : 94  
 WGT. MEAN : 85  
 MEAN : 98  
 COD : 34.85  
 PRD : 114.59

COV : 60.48  
 STD : 59.15  
 Avg. Abs. Dev : 32.70  
 MAX Sales Ratio : 339.52  
 MIN Sales Ratio : 15.16

95% Median C.I. : 73.16 to 99.34  
 95% Wgt. Mean C.I. : 63.58 to 107.12  
 95% Mean C.I. : 74.40 to 121.20

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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	5	96.02	110.83	103.56	17.50	107.02	92.12	172.23	N/A	89,800	92,998	
01-JAN-22 To 31-MAR-22												
01-APR-22 To 30-JUN-22	3	126.05	120.36	117.11	08.66	102.78	101.14	133.90	N/A	45,000	52,702	
01-JUL-22 To 30-SEP-22	1	93.93	93.93	93.93	00.00	100.00	93.93	93.93	N/A	200,000	187,855	
01-OCT-22 To 31-DEC-22	2	69.76	69.76	55.19	33.94	126.40	46.08	93.43	N/A	260,000	143,485	
01-JAN-23 To 31-MAR-23	2	110.76	110.76	76.95	33.95	143.94	73.16	148.35	N/A	84,250	64,830	
01-APR-23 To 30-JUN-23	2	103.30	103.30	92.97	11.16	111.11	91.77	114.83	N/A	29,000	26,960	
01-JUL-23 To 30-SEP-23	3	95.70	81.74	73.34	17.13	111.45	50.18	99.34	N/A	67,000	49,140	
01-OCT-23 To 31-DEC-23	3	56.77	50.83	43.88	25.03	115.84	26.54	69.18	N/A	32,667	14,333	
01-JAN-24 To 31-MAR-24	5	74.10	130.17	105.49	78.25	123.40	69.41	339.52	N/A	110,593	116,668	
01-APR-24 To 30-JUN-24	1	15.16	15.16	15.16	00.00	100.00	15.16	15.16	N/A	31,000	4,700	
01-JUL-24 To 30-SEP-24												
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	9	98.85	112.13	103.44	17.57	108.40	92.12	172.23	93.93 to 133.90	87,111	90,106	
01-OCT-22 To 30-SEP-23	9	93.43	90.32	65.22	23.43	138.49	46.08	148.35	50.18 to 114.83	105,278	68,663	
01-OCT-23 To 30-SEP-24	9	69.41	90.95	92.53	66.24	98.29	15.16	339.52	26.54 to 93.82	75,774	70,116	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	6	97.54	99.09	74.03	21.82	133.85	46.08	133.90	46.08 to 133.90	142,500	105,488	
01-JAN-23 To 31-DEC-23	10	82.47	82.58	71.17	33.25	116.03	26.54	148.35	50.18 to 114.83	52,550	37,400	
<u>ALL</u>	27	93.82	97.80	85.35	34.85	114.59	15.16	339.52	73.16 to 99.34	89,388	76,295	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	9	93.82	95.96	78.11	24.72	122.85	46.08	172.23	69.18 to 126.05	121,778	95,126	
5	6	96.14	130.18	108.82	51.65	119.63	74.01	339.52	74.01 to 339.52	105,994	115,343	
10	3	93.93	84.79	81.50	38.10	104.04	26.54	133.90	N/A	85,000	69,273	
15	9	91.77	82.39	71.27	32.29	115.60	15.16	148.35	50.18 to 114.83	47,389	33,772	
<u>ALL</u>	27	93.82	97.80	85.35	34.85	114.59	15.16	339.52	73.16 to 99.34	89,388	76,295	

**26 Dixon**  
**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 : 27  
Total Sales Price : 2,413,466  
Total Adj. Sales Price : 2,413,466  
Total Assessed Value : 2,059,960  
Avg. Adj. Sales Price : 89,388  
Avg. Assessed Value : 76,295

MEDIAN : 94  
WGT. MEAN : 85  
MEAN : 98  
COD : 34.85  
PRD : 114.59

COV : 60.48  
STD : 59.15  
Avg. Abs. Dev : 32.70  
MAX Sales Ratio : 339.52  
MIN Sales Ratio : 15.16

95% Median C.I. : 73.16 to 99.34  
95% Wgt. Mean C.I. : 63.58 to 107.12  
95% Mean C.I. : 74.40 to 121.20

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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	27	93.82	97.80	85.35	34.85	114.59	15.16	339.52	73.16 to 99.34	89,388	76,295
04											
<u>ALL</u>	27	93.82	97.80	85.35	34.85	114.59	15.16	339.52	73.16 to 99.34	89,388	76,295

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	114.83	114.83	114.83	00.00	100.00	114.83	114.83	N/A	3,000	3,445
Less Than 15,000	3	133.90	132.36	137.88	08.34	96.00	114.83	148.35	N/A	5,500	7,583
Less Than 30,000	7	99.34	102.47	87.38	25.34	117.27	56.77	148.35	56.77 to 148.35	15,214	13,294
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	26	93.63	97.14	85.32	35.41	113.85	15.16	339.52	73.16 to 98.85	92,710	79,097
Greater Than 14,999	24	92.78	93.48	84.99	34.43	109.99	15.16	339.52	69.41 to 96.02	99,874	84,884
Greater Than 29,999	20	92.78	96.16	85.26	37.63	112.78	15.16	339.52	73.16 to 96.02	115,348	98,345
<u>Incremental Ranges</u>											
0 TO 4,999	1	114.83	114.83	114.83	00.00	100.00	114.83	114.83	N/A	3,000	3,445
5,000 TO 14,999	2	141.13	141.13	143.00	05.12	98.69	133.90	148.35	N/A	6,750	9,653
15,000 TO 29,999	4	82.06	80.06	78.12	20.81	102.48	56.77	99.34	N/A	22,500	17,578
30,000 TO 59,999	6	92.80	83.44	89.26	41.97	93.48	15.16	172.23	15.16 to 172.23	45,167	40,314
60,000 TO 99,999	5	98.85	151.23	148.09	55.41	102.12	95.70	339.52	N/A	70,600	104,552
100,000 TO 149,999	3	69.41	71.01	71.00	20.78	100.01	50.18	93.43	N/A	100,000	71,003
150,000 TO 249,999	5	74.10	81.46	82.63	10.50	98.58	73.16	93.93	N/A	192,593	159,140
250,000 TO 499,999	1	46.08	46.08	46.08	00.00	100.00	46.08	46.08	N/A	420,000	193,545
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	27	93.82	97.80	85.35	34.85	114.59	15.16	339.52	73.16 to 99.34	89,388	76,295

**26 Dixon**  
**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 : 27  
 Total Sales Price : 2,413,466  
 Total Adj. Sales Price : 2,413,466  
 Total Assessed Value : 2,059,960  
 Avg. Adj. Sales Price : 89,388  
 Avg. Assessed Value : 76,295

MEDIAN : 94  
 WGT. MEAN : 85  
 MEAN : 98  
 COD : 34.85  
 PRD : 114.59

COV : 60.48  
 STD : 59.15  
 Avg. Abs. Dev : 32.70  
 MAX Sales Ratio : 339.52  
 MIN Sales Ratio : 15.16

95% Median C.I. : 73.16 to 99.34  
 95% Wgt. Mean C.I. : 63.58 to 107.12  
 95% Mean C.I. : 74.40 to 121.20

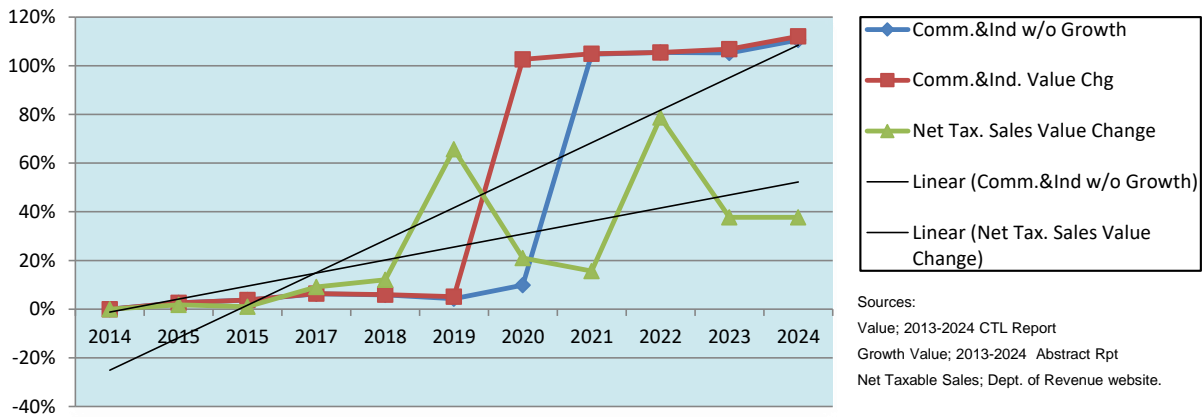
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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
157	1	101.14	101.14	101.14	00.00	100.00	101.14	101.14	N/A	50,000	50,570
300	1	148.35	148.35	148.35	00.00	100.00	148.35	148.35	N/A	8,500	12,610
341	1	133.90	133.90	133.90	00.00	100.00	133.90	133.90	N/A	5,000	6,695
342	1	73.16	73.16	73.16	00.00	100.00	73.16	73.16	N/A	160,000	117,050
344	2	61.28	61.28	64.44	56.69	95.10	26.54	96.02	N/A	55,000	35,440
350	2	100.03	100.03	90.47	26.01	110.57	74.01	126.05	N/A	126,483	114,428
353	5	93.43	82.55	81.30	14.34	101.54	56.77	99.34	N/A	54,800	44,553
384	2	135.54	135.54	133.05	27.07	101.87	98.85	172.23	N/A	59,000	78,500
386	1	50.18	50.18	50.18	00.00	100.00	50.18	50.18	N/A	100,000	50,180
406	2	92.01	92.01	75.13	24.81	122.47	69.18	114.83	N/A	11,500	8,640
421	1	93.93	93.93	93.93	00.00	100.00	93.93	93.93	N/A	200,000	187,855
434	1	94.94	94.94	94.94	00.00	100.00	94.94	94.94	N/A	26,000	24,685
442	2	93.74	93.74	94.16	02.10	99.55	91.77	95.70	N/A	70,000	65,910
531	1	46.08	46.08	46.08	00.00	100.00	46.08	46.08	N/A	420,000	193,545
544	1	92.12	92.12	92.12	00.00	100.00	92.12	92.12	N/A	245,000	225,695
554	1	74.10	74.10	74.10	00.00	100.00	74.10	74.10	N/A	185,000	137,085
999	2	177.34	177.34	234.78	91.45	75.53	15.16	339.52	N/A	48,000	112,695
<u>ALL</u>	27	93.82	97.80	85.35	34.85	114.59	15.16	339.52	73.16 to 99.34	89,388	76,295



### 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	\$ 44,690,795	\$ 65,610	0.15%	\$ 44,625,185		\$ 12,321,547	
2014	\$ 45,871,540	\$ -	0.00%	\$ 45,871,540	2.64%	\$ 12,536,252	1.74%
2015	\$ 46,372,705	\$ -	0.00%	\$ 46,372,705	1.09%	\$ 12,449,123	-0.70%
2015	\$ 47,561,465	\$ 77,775	0.16%	\$ 47,483,690	2.40%	\$ 13,443,924	7.99%
2017	\$ 47,347,450	\$ 17,095	0.04%	\$ 47,330,355	-0.49%	\$ 13,810,781	2.73%
2018	\$ 46,976,495	\$ 380,520	0.81%	\$ 46,595,975	-1.59%	\$ 20,423,294	47.88%
2019	\$ 90,552,480	\$ 41,451,255	45.78%	\$ 49,101,225	4.52%	\$ 14,914,348	-26.97%
2020	\$ 91,579,825	\$ 73,275	0.08%	\$ 91,506,550	1.05%	\$ 14,254,620	-4.42%
2021	\$ 91,846,960	\$ 39,990	0.04%	\$ 91,806,970	0.25%	\$ 22,025,660	54.52%
2022	\$ 92,431,920	\$ 711,245	0.77%	\$ 91,720,675	-0.14%	\$ 16,971,652	-22.95%
2023	\$ 94,781,280	\$ 659,770	0.70%	\$ 94,121,510	1.83%	\$ 16,975,092	0.02%
2024	\$ 96,422,635	\$ 352,720	0.37%	\$ 96,069,915	1.36%	\$ 16,487,007	-2.88%
<b>Ann %chg</b>	<b>7.71%</b>			<b>Average</b>	<b>1.18%</b>	2.78%	<b>5.18%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	2.64%	2.64%	1.74%
2015	3.76%	3.76%	1.04%
2016	6.25%	6.42%	9.11%
2017	5.91%	5.94%	12.09%
2018	4.26%	5.11%	65.75%
2019	9.87%	102.62%	21.04%
2020	104.75%	104.92%	15.69%
2021	105.43%	105.52%	78.76%
2022	105.23%	106.83%	37.74%
2023	110.61%	112.08%	37.77%
2024	114.97%	115.76%	33.81%

County Number	26
County Name	Dixon

**26 Dixon**  
**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 : 50  
 Total Sales Price : 56,310,626  
 Total Adj. Sales Price : 56,310,626  
 Total Assessed Value : 41,380,395  
 Avg. Adj. Sales Price : 1,126,213  
 Avg. Assessed Value : 827,608

MEDIAN : 73  
 WGT. MEAN : 73  
 MEAN : 75  
 COD : 18.31  
 PRD : 102.60

COV : 23.49  
 STD : 17.71  
 Avg. Abs. Dev : 13.44  
 MAX Sales Ratio : 122.96  
 MIN Sales Ratio : 34.28

95% Median C.I. : 68.62 to 78.49  
 95% Wgt. Mean C.I. : 67.99 to 78.98  
 95% Mean C.I. : 70.49 to 80.31

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<b>DATE OF SALE *</b>											
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	8	91.20	88.98	83.72	13.09	106.28	60.55	106.26	60.55 to 106.26	1,474,908	1,234,722
01-JAN-22 To 31-MAR-22	10	78.73	80.51	78.21	11.91	102.94	64.81	99.98	68.62 to 95.15	1,074,771	840,581
01-APR-22 To 30-JUN-22	1	68.62	68.62	68.62	00.00	100.00	68.62	68.62	N/A	1,180,823	810,335
01-JUL-22 To 30-SEP-22	1	61.00	61.00	61.00	00.00	100.00	61.00	61.00	N/A	165,080	100,695
01-OCT-22 To 31-DEC-22	1	122.96	122.96	122.96	00.00	100.00	122.96	122.96	N/A	645,000	793,070
01-JAN-23 To 31-MAR-23	4	68.89	66.73	58.94	12.76	113.22	47.91	81.24	N/A	1,171,000	690,190
01-APR-23 To 30-JUN-23	4	58.01	68.76	68.90	21.98	99.80	54.00	105.01	N/A	862,665	594,355
01-JUL-23 To 30-SEP-23	2	82.71	82.71	79.12	11.39	104.54	73.29	92.12	N/A	807,430	638,853
01-OCT-23 To 31-DEC-23	8	58.47	60.92	61.60	25.81	98.90	34.28	95.31	34.28 to 95.31	1,043,004	642,494
01-JAN-24 To 31-MAR-24	5	70.11	73.79	71.66	09.09	102.97	64.95	91.75	N/A	1,048,544	751,360
01-APR-24 To 30-JUN-24	1	68.72	68.72	68.72	00.00	100.00	68.72	68.72	N/A	849,262	583,620
01-JUL-24 To 30-SEP-24	5	76.52	73.66	72.44	05.36	101.68	62.88	78.49	N/A	1,517,442	1,099,291
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	20	82.06	82.33	80.34	14.94	102.48	60.55	106.26	70.01 to 91.20	1,194,644	959,731
01-OCT-22 To 30-SEP-23	11	69.81	75.48	69.35	24.58	108.84	47.91	122.96	54.00 to 105.01	944,956	655,360
01-OCT-23 To 30-SEP-24	19	70.11	68.07	68.00	15.20	100.10	34.28	95.31	61.89 to 76.52	1,159,117	788,254
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	13	76.18	81.36	79.36	16.49	102.52	61.00	122.96	68.62 to 95.15	979,893	777,685
01-JAN-23 To 31-DEC-23	18	64.93	66.38	63.87	22.96	103.93	34.28	105.01	54.00 to 73.42	1,005,198	641,991
<u>ALL</u>	50	73.42	75.40	73.49	18.31	102.60	34.28	122.96	68.62 to 78.49	1,126,213	827,608

<b>AREA (MARKET)</b>											
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	26	73.42	76.68	73.61	16.18	104.17	47.91	122.96	68.54 to 81.27	1,125,408	828,451
2	24	71.79	74.02	73.35	21.06	100.91	34.28	106.26	61.89 to 91.20	1,127,084	826,695
<u>ALL</u>	50	73.42	75.40	73.49	18.31	102.60	34.28	122.96	68.62 to 78.49	1,126,213	827,608

**26 Dixon**  
**AGRICULTURAL LAND**

**PAD 2025 R&O Statistics (Using 2025 Values)**

Qualified

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 Avg. Adj. Sales Price : 1,126,213  
 Avg. Assessed Value : 827,608

MEDIAN : 73  
 WGT. MEAN : 73  
 MEAN : 75  
 COD : 18.31  
 PRD : 102.60

COV : 23.49  
 STD : 17.71  
 Avg. Abs. Dev : 13.44  
 MAX Sales Ratio : 122.96  
 MIN Sales Ratio : 34.28

95% Median C.I. : 68.62 to 78.49  
 95% Wgt. Mean C.I. : 67.99 to 78.98  
 95% Mean C.I. : 70.49 to 80.31

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Dry_____</b>											
County	28	73.43	75.65	74.18	22.85	101.98	34.28	122.96	67.97 to 90.15	1,072,703	795,745
1	19	76.52	78.41	74.72	18.69	104.94	47.91	122.96	67.97 to 91.75	1,089,801	814,307
2	9	70.01	69.82	72.98	30.42	95.67	34.28	105.39	46.36 to 100.80	1,036,608	756,558
<b>_____Grass_____</b>											
County	3	73.60	75.57	78.28	14.09	96.54	61.00	92.12	N/A	511,693	400,553
2	3	73.60	75.57	78.28	14.09	96.54	61.00	92.12	N/A	511,693	400,553
<b>_____ALL_____</b>	<b>50</b>	<b>73.42</b>	<b>75.40</b>	<b>73.49</b>	<b>18.31</b>	<b>102.60</b>	<b>34.28</b>	<b>122.96</b>	<b>68.62 to 78.49</b>	<b>1,126,213</b>	<b>827,608</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	2	68.37	68.37	64.82	11.44	105.48	60.55	76.18	N/A	2,490,704	1,614,453
2	2	68.37	68.37	64.82	11.44	105.48	60.55	76.18	N/A	2,490,704	1,614,453
<b>_____Dry_____</b>											
County	37	70.11	74.17	72.80	20.20	101.88	34.28	122.96	68.54 to 77.66	1,080,889	786,840
1	24	74.66	76.96	73.63	17.24	104.52	47.91	122.96	67.97 to 82.89	1,105,859	814,281
2	13	68.62	69.03	71.14	22.53	97.03	34.28	105.39	47.66 to 95.31	1,034,793	736,180
<b>_____Grass_____</b>											
County	3	73.60	75.57	78.28	14.09	96.54	61.00	92.12	N/A	511,693	400,553
2	3	73.60	75.57	78.28	14.09	96.54	61.00	92.12	N/A	511,693	400,553
<b>_____ALL_____</b>	<b>50</b>	<b>73.42</b>	<b>75.40</b>	<b>73.49</b>	<b>18.31</b>	<b>102.60</b>	<b>34.28</b>	<b>122.96</b>	<b>68.62 to 78.49</b>	<b>1,126,213</b>	<b>827,608</b>

## Dixon County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dixon	1	8,960	8,650	8,210	7,945	7,935	7,450	6,710	6,440	7,742
Cedar	2	9,500	9,500	9,400	9,400	9,300	9,300	9,000	9,000	9,176
Wayne	1	9,895	9,880	9,675	9,300	9,000	8,700	8,300	7,900	8,804
Thurston	1	7,050	7,050	6,500	6,500	6,300	6,300	5,600	5,600	6,375
Dakota	2	n/a	n/a	7,770	7,600	n/a	n/a	n/a	6,885	7,094
Dixon	2	8,400	8,240	7,825	7,570	7,040	6,530	6,395	6,140	7,124
Cedar	1	7,850	7,850	7,775	7,775	6,990	6,990	6,910	6,910	7,364
Dakota	2	n/a	n/a	7,770	7,600	n/a	n/a	n/a	6,885	7,094

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dixon	1	8,810	8,490	7,950	7,830	7,790	7,730	6,665	6,110	7,653
Cedar	2	9,150	9,149	8,973	8,975	8,965	8,964	7,550	7,549	8,713
Wayne	1	8,600	8,550	8,500	8,400	8,350	8,300	7,500	7,000	8,272
Thurston	1	6,665	6,664	6,149	6,149	5,794	5,800	4,474	4,375	5,820
Dakota	2	8,055	8,030	7,670	7,595	7,155	6,900	6,815	6,785	7,091
Dixon	2	7,345	6,725	6,725	6,710	6,250	6,060	5,530	5,400	6,074
Cedar	1	6,900	6,900	6,800	6,800	6,540	6,540	6,450	6,450	6,654
Dakota	2	8,055	8,030	7,670	7,595	7,155	6,900	6,815	6,785	7,091

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dixon	1	3,700	3,495	3,085	n/a	2,805	2,620	n/a	n/a	3,389
Cedar	2	3,194	3,195	2,910	2,910	2,645	2,645	2,360	n/a	3,067
Wayne	1	2,950	2,800	2,700	2,600	2,340	n/a	n/a	n/a	2,818
Thurston	1	1,950	1,950	1,850	1,800	1,700	n/a	1,500	n/a	1,917
Dakota	2	2,950	2,950	2,950	2,950	2,950	n/a	n/a	n/a	2,950
Dixon	2	3,015	2,855	2,700	2,535	2,380	2,380	2,285	2,105	2,737
Cedar	1	3,196	3,196	2,911	2,914	2,646	2,648	2,360	2,360	2,965
Dakota	2	2,950	2,950	2,950	2,950	2,950	n/a	n/a	n/a	2,950

County	Mkt Area	CRP	TIMBER	WASTE
Dixon	1	7,722	1,994	94
Cedar	2	n/a	1,473	600
Wayne	1	5,642	1,347	100
Thurston	1	n/a	525	100
Dakota	2	n/a	731	215
Dixon	2	5,955	1,453	121
Cedar	1	2,830	1,411	601
Dakota	2	n/a	731	215

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 :	3	Median :	45	COV :	25.56	95% Median C.I. :	N/A
Total Sales Price :	4,906,500	Wgt. Mean :	41	STD :	11.20	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	4,906,500	Mean :	44	Avg.Abs.Dev :	07.41	95% Mean C.I. :	15.99 to 71.63
Total Assessed Value :	2,010,086						
Avg. Adj. Sales Price :	1,635,500	COD :	16.35	MAX Sales Ratio :	54.18		
Avg. Assessed Value :	670,029	PRD :	106.93	MIN Sales Ratio :	31.94		

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											
01/01/2022 To 03/31/2022	1	54.18	54.18	54.18		100.00	54.18	54.18	N/A	1,462,500	792,386
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023	2	38.63	38.63	35.36	17.32	109.25	31.94	45.31	N/A	1,722,000	608,850
04/01/2023 To 06/30/2023											
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											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	1	54.18	54.18	54.18		100.00	54.18	54.18	N/A	1,462,500	792,386
10/01/2022 To 09/30/2023	2	38.63	38.63	35.36	17.32	109.25	31.94	45.31	N/A	1,722,000	608,850
10/01/2023 To 09/30/2024											
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	1	54.18	54.18	54.18		100.00	54.18	54.18	N/A	1,462,500	792,386
01/01/2023 To 12/31/2023	2	38.63	38.63	35.36	17.32	109.25	31.94	45.31	N/A	1,722,000	608,850
<u>ALL</u>											
10/01/2021 To 09/30/2024	3	45.31	43.81	40.97	16.35	106.93	31.94	54.18	N/A	1,635,500	670,029

AGRICULTURAL - BASE STAT

Type : Qualified

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

Number of Sales :	3	Median :	45	COV :	25.56	95% Median C.I. :	N/A
Total Sales Price :	4,906,500	Wgt. Mean :	41	STD :	11.20	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	4,906,500	Mean :	44	Avg.Abs.Dev :	07.41	95% Mean C.I. :	15.99 to 71.63
Total Assessed Value :	2,010,086						
Avg. Adj. Sales Price :	1,635,500	COD :	16.35	MAX Sales Ratio :	54.18		
Avg. Assessed Value :	670,029	PRD :	106.93	MIN Sales Ratio :	31.94		

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	3	45.31	43.81	40.97	16.35	106.93	31.94	54.18	N/A	1,635,500	670,029
_____ALL_____											
10/01/2021 To 09/30/2024	3	45.31	43.81	40.97	16.35	106.93	31.94	54.18	N/A	1,635,500	670,029

SCHOOL DISTRICT \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
140008											
140054											
140101											
260001											
260024											
260070											
260561											
900017	3	45.31	43.81	40.97	16.35	106.93	31.94	54.18	N/A	1,635,500	670,029
900560											
_____ALL_____											
10/01/2021 To 09/30/2024	3	45.31	43.81	40.97	16.35	106.93	31.94	54.18	N/A	1,635,500	670,029

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Dry_____											
County	3	45.31	43.81	40.97	16.35	106.93	31.94	54.18	N/A	1,635,500	670,029
1	3	45.31	43.81	40.97	16.35	106.93	31.94	54.18	N/A	1,635,500	670,029
_____ALL_____											
10/01/2021 To 09/30/2024	3	45.31	43.81	40.97	16.35	106.93	31.94	54.18	N/A	1,635,500	670,029

AGRICULTURAL - BASE STAT

Type : Qualified

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

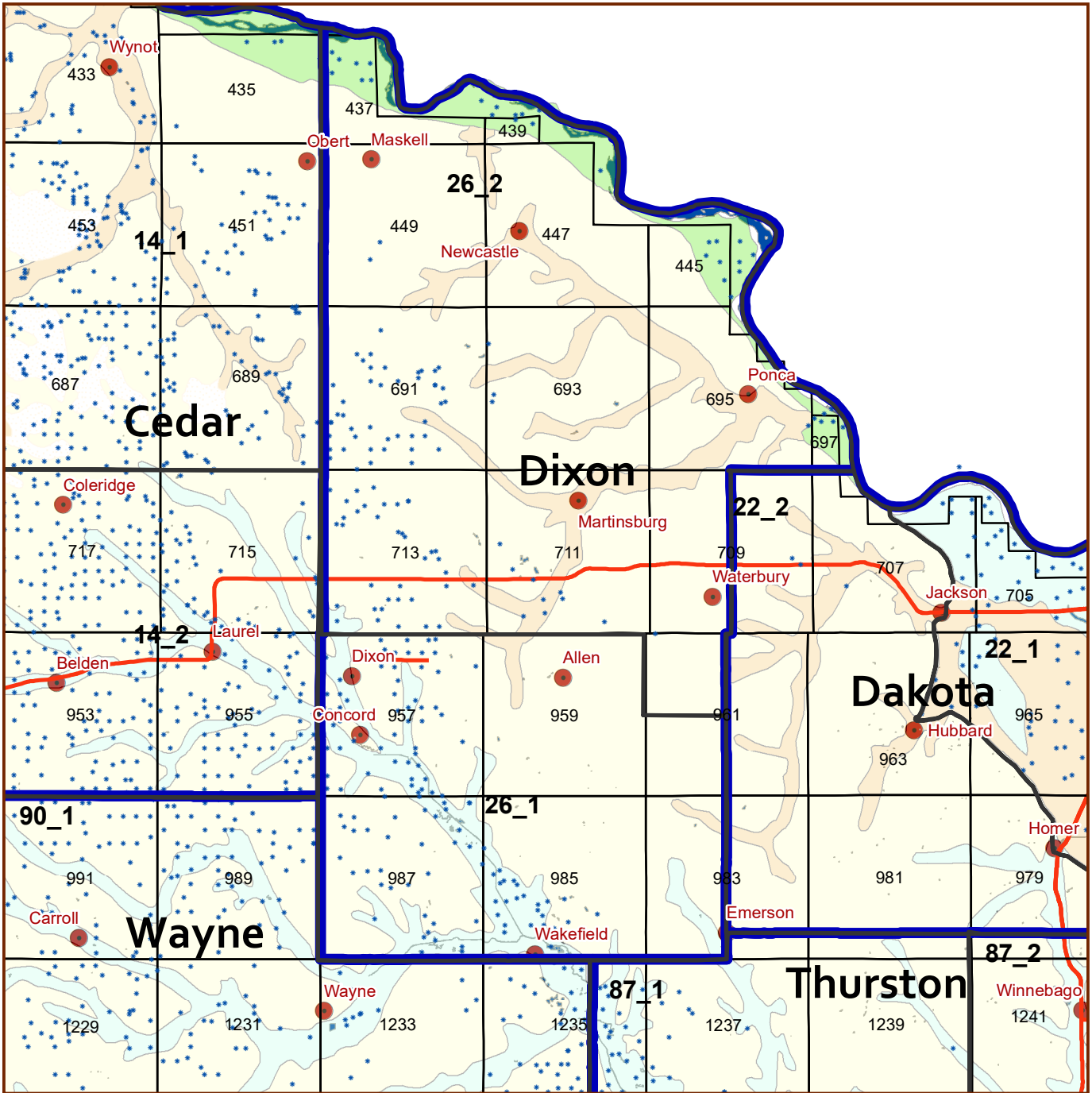
Number of Sales :	3	Median :	45	COV :	25.56	95% Median C.I. :	N/A
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Total Adj. Sales Price :	4,906,500	Mean :	44	Avg.Abs.Dev :	07.41	95% Mean C.I. :	15.99 to 71.63
Total Assessed Value :	2,010,086						
Avg. Adj. Sales Price :	1,635,500	COD :	16.35	MAX Sales Ratio :	54.18		
Avg. Assessed Value :	670,029	PRD :	106.93	MIN Sales Ratio :	31.94		

Printed : 03/26/2025

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
_____Dry_____											
County	3	45.31	43.81	40.97	16.35	106.93	31.94	54.18	N/A	1,635,500	670,029
1	3	45.31	43.81	40.97	16.35	106.93	31.94	54.18	N/A	1,635,500	670,029
_____ALL_____											
10/01/2021 To 09/30/2024	3	45.31	43.81	40.97	16.35	106.93	31.94	54.18	N/A	1,635,500	670,029

# DIXON COUNTY



**Legend**

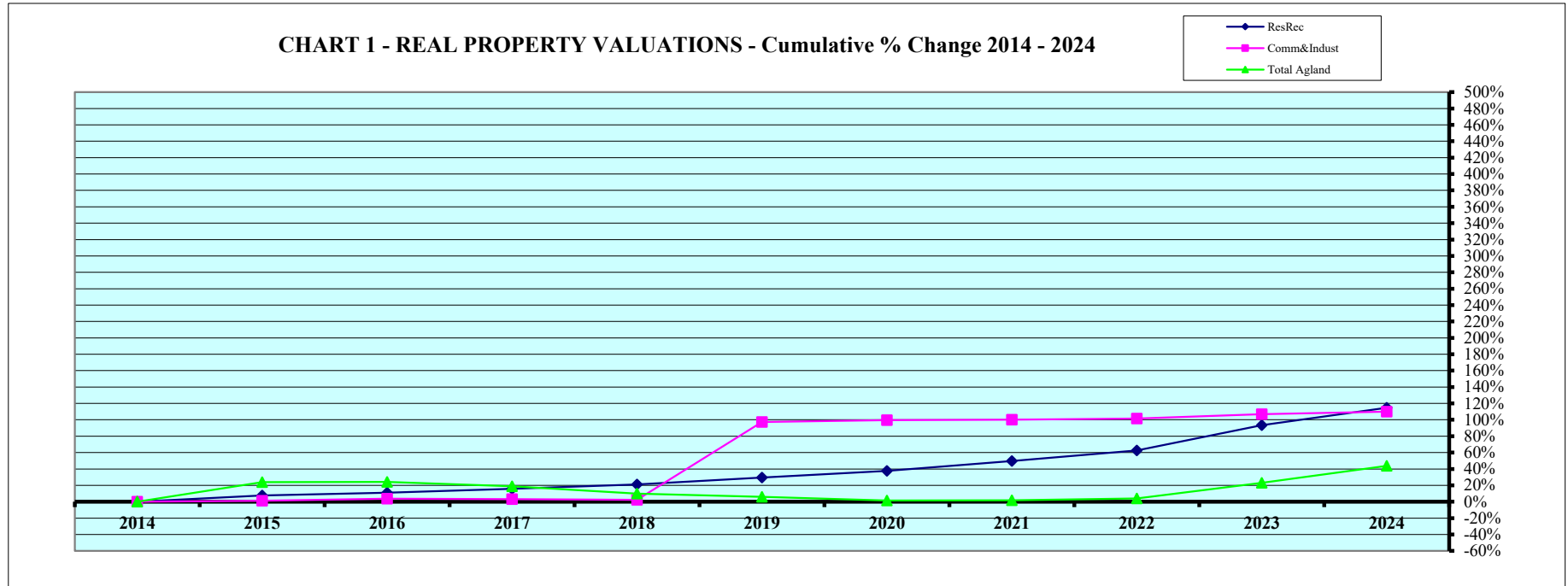
- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils  
CLASS**

- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes



**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 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	117,627,715	-	-	-	45,871,540	-	-	-	963,644,090	-	-	-
2015	126,495,525	8,867,810	7.54%	7.54%	46,372,705	501,165	1.09%	1.09%	1,194,835,285	231,191,195	23.99%	23.99%
2016	130,535,295	4,039,770	3.19%	10.97%	47,561,465	1,188,760	2.56%	3.68%	1,196,158,955	1,323,670	0.11%	24.13%
2017	136,254,245	5,718,950	4.38%	15.84%	47,347,450	-214,015	-0.45%	3.22%	1,146,399,475	-49,759,480	-4.16%	18.97%
2018	142,584,635	6,330,390	4.65%	21.22%	46,976,495	-370,955	-0.78%	2.41%	1,058,662,205	-87,737,270	-7.65%	9.86%
2019	152,268,875	9,684,240	6.79%	29.45%	90,552,480	43,575,985	92.76%	97.40%	1,021,849,910	-36,812,295	-3.48%	6.04%
2020	161,926,605	9,657,730	6.34%	37.66%	91,579,825	1,027,345	1.13%	99.64%	976,579,815	-45,270,095	-4.43%	1.34%
2021	176,004,300	14,077,695	8.69%	49.63%	91,846,960	267,135	0.29%	100.23%	980,900,885	4,321,070	0.44%	1.79%
2022	191,208,745	15,204,445	8.64%	62.55%	92,434,360	587,400	0.64%	101.51%	1,001,479,385	20,578,500	2.10%	3.93%
2023	227,513,860	36,305,115	18.99%	93.42%	94,909,405	2,475,045	2.68%	106.90%	1,186,051,880	184,572,495	18.43%	23.08%
2024	252,531,500	25,017,640	11.00%	114.69%	96,293,940	1,384,535	1.46%	109.92%	1,385,343,620	199,291,740	16.80%	43.76%

Rate Annual %chg: Residential & Recreational **7.94%**

Commercial & Industrial **7.70%**

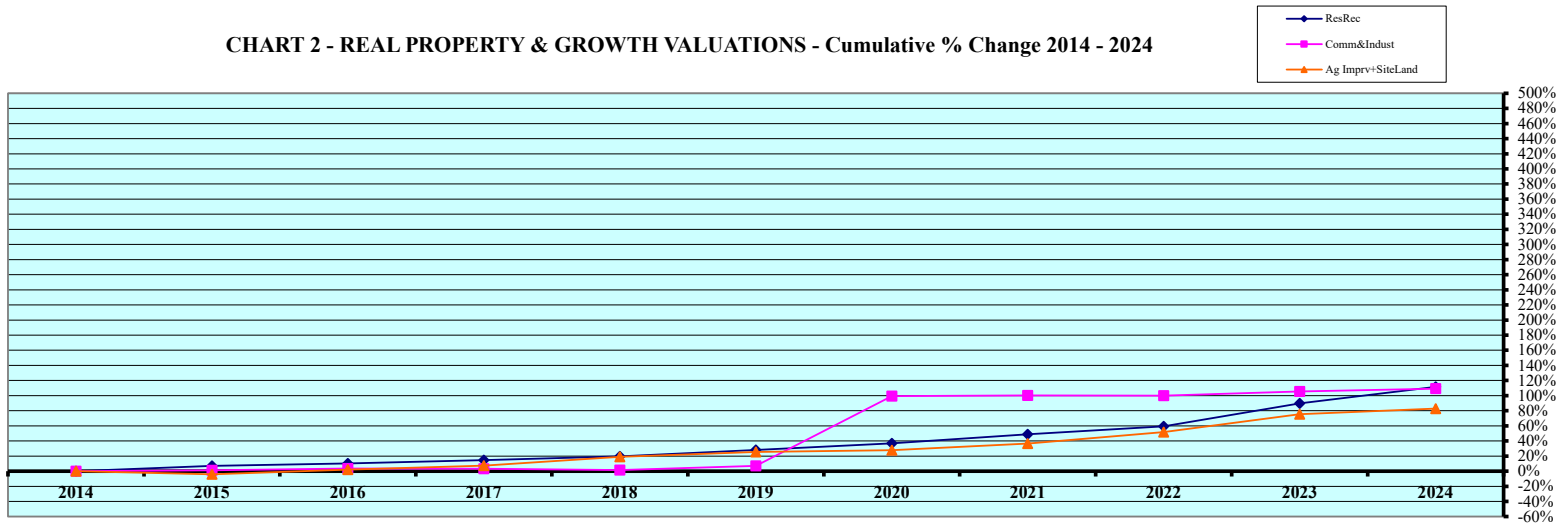
Agricultural Land **3.70%**

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

**CHART 1**

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 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	117,627,715	471,810	0.40%	117,155,905	--	--	45,871,540	0	0.00%	45,871,540	--	--
2015	126,495,525	478,330	0.38%	126,017,195	7.13%	7.13%	46,372,705	0	0.00%	46,372,705	1.09%	1.09%
2016	130,535,295	967,480	0.74%	129,567,815	2.43%	10.15%	47,561,465	77,775	0.16%	47,483,690	2.40%	3.51%
2017	136,254,245	1,572,995	1.15%	134,681,250	3.18%	14.50%	47,347,450	17,095	0.04%	47,330,355	-0.49%	3.18%
2018	142,584,635	1,784,585	1.25%	140,800,050	3.34%	19.70%	46,976,495	380,520	0.81%	46,595,975	-1.59%	1.58%
2019	152,268,875	1,491,680	0.98%	150,777,195	5.75%	28.18%	90,552,480	41,451,255	45.78%	49,101,225	4.52%	7.04%
2020	161,926,605	927,920	0.57%	160,998,685	5.73%	36.87%	91,579,825	73,275	0.08%	91,506,550	1.05%	99.48%
2021	176,004,300	1,000,490	0.57%	175,003,810	8.08%	48.78%	91,846,960	39,990	0.04%	91,806,970	0.25%	100.14%
2022	191,208,745	3,704,440	1.94%	187,504,305	6.53%	59.40%	92,434,360	711,245	0.77%	91,723,115	-0.13%	99.96%
2023	227,513,860	4,510,985	1.98%	223,002,875	16.63%	89.58%	94,909,405	659,770	0.70%	94,249,635	1.96%	105.46%
2024	252,531,500	3,658,206	1.45%	248,873,294	9.39%	111.58%	96,293,940	352,720	0.37%	95,941,220	1.09%	109.15%
Rate Ann%chg	7.94%	Resid & Recreat w/o growth				6.82%	C & I w/o growth				1.02%	

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	47,532,705	20,074,685	67,607,390	566,330	0.84%	67,041,060	--	--
2015	43,416,765	25,648,520	69,065,285	4,253,080	6.16%	64,812,205	-4.13%	-4.13%
2016	43,682,175	26,197,985	69,880,160	919,390	1.32%	68,960,770	-0.15%	2.00%
2017	45,359,210	30,314,240	75,673,450	3,108,510	4.11%	72,564,940	3.84%	7.33%
2018	48,396,165	32,987,315	81,383,480	1,012,845	1.24%	80,370,635	6.21%	18.88%
2019	53,125,160	33,550,200	86,675,360	1,868,125	2.16%	84,807,235	4.21%	25.44%
2020	53,220,810	33,664,240	86,885,050	577,760	0.66%	86,307,290	-0.42%	27.66%
2021	58,150,815	35,105,425	93,256,240	874,270	0.94%	92,381,970	6.33%	36.64%
2022	64,956,270	40,805,250	105,761,520	3,197,200	3.02%	102,564,320	9.98%	51.71%
2023	76,767,470	44,260,870	121,028,340	2,452,650	2.03%	118,575,690	12.12%	75.39%
2024	79,822,735	45,749,185	125,571,920	1,970,585	1.57%	123,601,335	2.13%	82.82%
Rate Ann%chg	5.32%	8.59%	6.39%	Ag Imprv+Site w/o growth		4.01%		

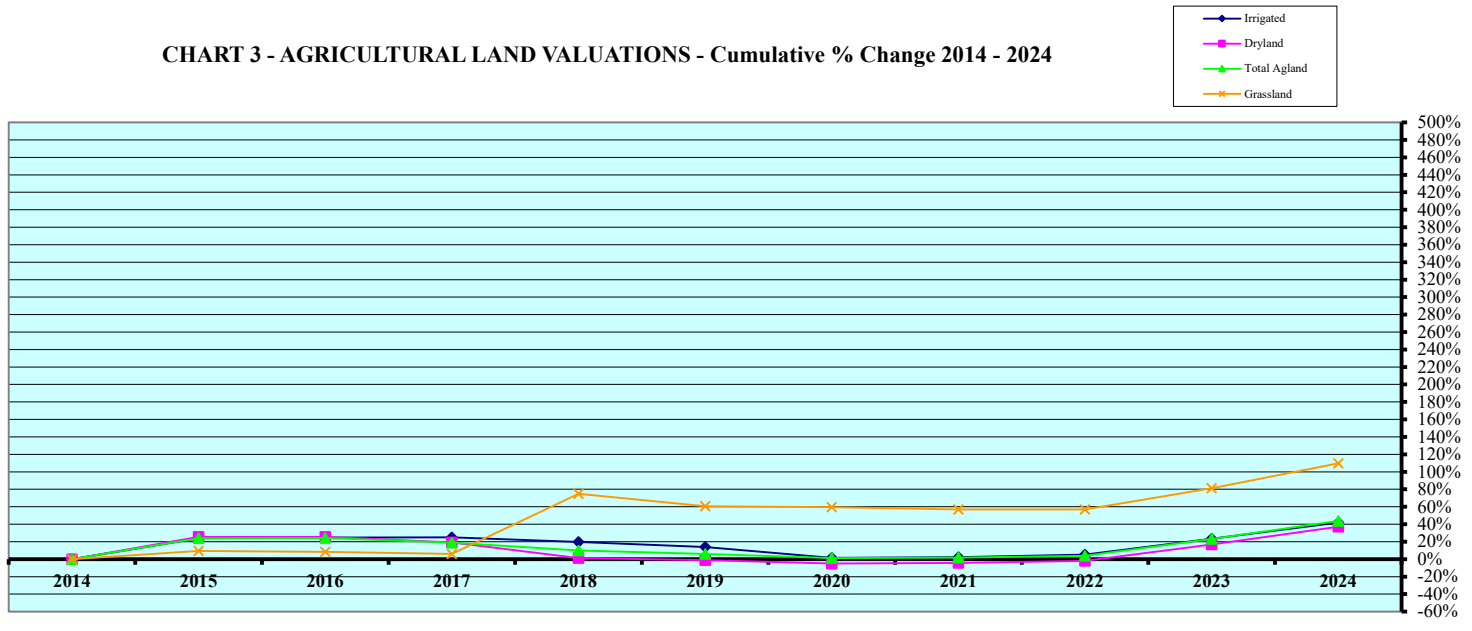
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 26  
County DIXON

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	147,248,735	-	-	-	739,360,310	-	-	-	76,195,215	-	-	-
2015	182,694,050	35,445,315	24.07%	24.07%	927,865,070	188,504,760	25.50%	25.50%	83,428,600	7,233,385	9.49%	9.49%
2016	183,758,080	1,064,030	0.58%	24.79%	928,982,255	1,117,185	0.12%	25.65%	82,617,720	-810,880	-0.97%	8.43%
2017	184,197,670	439,590	0.24%	25.09%	880,683,300	-48,298,955	-5.20%	19.11%	80,701,915	-1,915,805	-2.32%	5.91%
2018	176,259,095	-7,938,575	-4.31%	19.70%	748,452,575	-132,230,725	-15.01%	1.23%	133,125,145	52,423,230	64.96%	74.72%
2019	167,607,430	-8,651,665	-4.91%	13.83%	731,003,175	-17,449,400	-2.33%	-1.13%	122,404,040	-10,721,105	-8.05%	60.65%
2020	149,670,205	-17,937,225	-10.70%	1.64%	702,643,505	-28,359,670	-3.88%	-4.97%	121,541,430	-862,610	-0.70%	59.51%
2021	150,462,060	791,855	0.53%	2.18%	708,190,670	5,547,165	0.79%	-4.22%	119,457,925	-2,083,505	-1.71%	56.78%
2022	154,792,545	4,330,485	2.88%	5.12%	724,287,895	16,097,225	2.27%	-2.04%	119,537,375	79,450	0.07%	56.88%
2023	181,687,520	26,894,975	17.37%	23.39%	863,484,330	139,196,435	19.22%	16.79%	138,017,130	18,479,755	15.46%	81.14%
2024	208,965,080	27,277,560	15.01%	41.91%	1,013,720,745	150,236,415	17.40%	37.11%	159,792,530	21,775,400	15.78%	109.71%

Rate Ann.%chg: Irrigated **3.56%** Dryland **3.21%** Grassland **7.69%**

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	808,350	-	-	-	31,480	-	-	-	963,644,090	-	-	-
2015	807,065	-1,285	-0.16%	-0.16%	40,500	9,020	28.65%	28.65%	1,194,835,285	231,191,195	23.99%	23.99%
2016	800,900	-6,165	-0.76%	-0.92%	0	-40,500	-100.00%	-100.00%	1,196,158,955	1,323,670	0.11%	24.13%
2017	816,590	15,690	1.96%	1.02%	0	0	-	-100.00%	1,146,399,475	-49,759,480	-4.16%	18.97%
2018	825,390	8,800	1.08%	2.11%	0	0	-	-100.00%	1,058,662,205	-87,737,270	-7.65%	9.86%
2019	835,265	9,875	1.20%	3.33%	0	0	-	-100.00%	1,021,849,910	-36,812,295	-3.48%	6.04%
2020	858,030	22,765	2.73%	6.15%	1,866,645	1,866,645	-	5829.62%	976,579,815	-45,270,095	-4.43%	1.34%
2021	850,910	-7,120	-0.83%	5.27%	1,939,320	72,675	3.89%	6060.48%	980,900,885	4,321,070	0.44%	1.79%
2022	853,535	2,625	0.31%	5.59%	2,008,035	68,715	3.54%	6278.76%	1,001,479,385	20,578,500	2.10%	3.93%
2023	854,865	1,330	0.16%	5.75%	2,008,035	0	0.00%	6278.76%	1,186,051,880	184,572,495	18.43%	23.08%
2024	857,230	2,365	0.28%	6.05%	2,008,035	0	0.00%	6278.76%	1,385,343,620	199,291,740	16.80%	43.76%

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

Rate Ann.%chg: Total Agric Land **3.70%**

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	145,847,300	30,408	4,796			740,856,080	191,165	3,875			76,244,270	52,443	1,454		
2015	182,215,225	31,923	5,708	19.01%	19.01%	925,506,690	190,437	4,860	25.40%	25.40%	84,633,290	51,615	1,640	12.78%	12.78%
2016	182,652,800	32,006	5,707	-0.02%	18.98%	929,456,485	191,291	4,859	-0.02%	25.37%	82,792,280	50,665	1,634	-0.34%	12.40%
2017	183,254,750	32,144	5,701	-0.10%	18.86%	880,282,115	191,715	4,592	-5.50%	18.48%	81,187,970	49,803	1,630	-0.24%	12.13%
2018	176,259,095	32,556	5,414	-5.03%	12.88%	745,722,025	176,558	4,224	-8.01%	8.98%	135,413,665	64,507	2,099	28.77%	44.39%
2019	166,886,490	32,477	5,139	-5.09%	7.14%	731,433,780	179,788	4,068	-3.68%	4.98%	122,321,080	61,400	1,992	-5.10%	37.03%
2020	149,719,525	32,859	4,556	-11.33%	-5.00%	703,019,870	181,524	3,873	-4.80%	-0.07%	121,080,955	59,008	2,052	3.00%	41.14%
2021	150,269,640	32,987	4,555	-0.02%	-5.02%	708,023,555	181,608	3,899	0.67%	0.60%	119,810,895	58,866	2,035	-0.81%	39.99%
2022	154,811,005	33,137	4,672	2.56%	-2.60%	724,508,795	181,619	3,989	2.32%	2.93%	119,557,515	58,718	2,036	0.04%	40.05%
2023	181,732,800	33,133	5,485	17.40%	14.36%	863,573,850	181,402	4,761	19.34%	22.84%	137,904,210	58,514	2,357	15.75%	62.10%
2024	208,964,970	33,125	6,308	15.01%	31.53%	1,013,966,800	181,362	5,591	17.44%	44.26%	159,918,555	58,540	2,732	15.91%	87.90%

Rate Annual %chg Average Value/Acre: 3.66%

3.19%

7.69%

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	808,605	7,156	113			0	0				963,756,255	281,171	3,428		
2015	794,905	7,095	112	-0.85%	-0.85%	0	0				1,193,150,110	281,069	4,245	23.85%	23.85%
2016	801,175	7,137	112	0.19%	-0.66%	0	0				1,195,702,740	281,100	4,254	0.20%	24.10%
2017	816,485	7,165	114	1.51%	0.84%	0	0				1,145,541,320	280,828	4,079	-4.10%	19.01%
2018	825,510	7,189	115	0.77%	1.62%	0	0				1,058,220,295	280,810	3,768	-7.62%	9.94%
2019	835,330	7,222	116	0.73%	2.36%	0	0				1,021,476,680	280,887	3,637	-3.50%	6.10%
2020	852,420	7,287	117	1.14%	3.52%	1,860,885	414	4,500			976,533,655	281,091	3,474	-4.47%	1.35%
2021	850,155	7,254	117	0.19%	3.72%	1,939,320	431	4,500	0.00%		980,893,565	281,146	3,489	0.43%	1.79%
2022	853,595	7,276	117	0.10%	3.82%	1,982,700	441	4,500	0.00%		1,001,713,610	281,191	3,562	2.11%	3.93%
2023	853,260	7,156	119	1.64%	5.52%	2,008,035	446	4,500	0.00%		1,186,072,155	280,651	4,226	18.63%	23.30%
2024	857,230	7,182	119	0.10%	5.63%	2,008,035	446	4,500	0.00%		1,385,715,590	280,655	4,937	16.83%	44.05%

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DIXON

Rate Annual %chg Average Value/Acre: 3.70%

(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  
Aglnd 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
5,606	DIXON	93,240,833	6,155,957	10,492,510	250,308,970	64,914,160	31,379,780	2,222,530	1,385,343,620	79,822,735	45,749,185	0	1,969,630,280
cnty sectorvalue % of total value:		4.73%	0.31%	0.53%	12.71%	3.30%	1.59%	0.11%	70.34%	4.05%	2.32%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
355	ALLEN	604,692	94,678	327,651	17,578,760	1,250,955	0	0	0	0	19,880	0	19,876,616
6.33%	%sector of county sector	0.65%	1.54%	3.12%	7.02%	1.93%					0.04%		1.01%
	%sector of municipality	3.04%	0.48%	1.65%	88.44%	6.29%					0.10%		100.00%
126	CONCORD	22,432	0	0	6,114,055	54,930	0	0	0	0	0	0	6,191,417
2.25%	%sector of county sector	0.02%			2.44%	0.08%							0.31%
	%sector of municipality	0.36%			98.75%	0.89%							100.00%
77	DIXON	345,262	95,705	564,422	3,501,285	1,155,155	0	0	0	0	0	0	5,661,829
1.37%	%sector of county sector	0.37%	1.55%	5.38%	1.40%	1.78%							0.29%
	%sector of municipality	6.10%	1.69%	9.97%	61.84%	20.40%							100.00%
840	EMERSON	95,202	224,433	36,942	14,980,200	1,062,705	0	0	13,845	0	0	0	16,413,327
14.98%	%sector of county sector	0.10%	3.65%	0.35%	5.98%	1.64%			0.00%				0.83%
	%sector of municipality	0.58%	1.37%	0.23%	91.27%	6.47%			0.08%				100.00%
78	MARTINSBURG	103,822	357	122	3,173,080	173,030	0	0	0	0	0	0	3,450,411
1.39%	%sector of county sector	0.11%	0.01%	0.00%	1.27%	0.27%							0.18%
	%sector of municipality	3.01%	0.01%	0.00%	91.96%	5.01%							100.00%
58	MASKELL	113,213	0	0	2,838,260	198,565	0	0	170,750	159,145	3,880	0	3,483,813
1.03%	%sector of county sector	0.12%			1.13%	0.31%			0.01%	0.20%	0.01%		0.18%
	%sector of municipality	3.25%			81.47%	5.70%			4.90%	4.57%	0.11%		100.00%
280	NEWCASTLE	575,281	0	0	12,480,650	621,335	0	0	77,615	0	0	0	13,754,881
4.99%	%sector of county sector	0.62%			4.99%	0.96%			0.01%				0.70%
	%sector of municipality	4.18%			90.74%	4.52%			0.56%				100.00%
907	PONCA	729,406	527,655	60,141	54,468,480	3,261,085	0	0	31,960	0	0	0	59,078,727
16.18%	%sector of county sector	0.78%	8.57%	0.57%	21.76%	5.02%			5.00%				3.00%
	%sector of municipality	1.23%	0.89%	0.10%	92.20%	5.52%			0.05%				100.00%
1,522	WAKEFIELD	21,857,464	377,275	54,654	37,319,130	5,571,635	10,657,280	0	0	0	0	0	75,837,438
27.15%	%sector of county sector	23.44%	6.13%	0.52%	14.91%	8.58%	33.96%		14.91%				3.85%
	%sector of municipality	28.82%	0.50%	0.07%	49.21%	7.35%	14.05%						100.00%
72	WATERBURY	21,828	69,754	395,589	2,385,705	161,350	0	0	0	0	0	0	3,034,226
1.28%	%sector of county sector	0.02%	1.13%	3.77%	0.95%	0.25%							0.15%
	%sector of municipality	0.72%	2.30%	13.04%	78.63%	5.32%							100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
4,316	Total Municipalities	24,468,603	1,389,857	1,439,521	154,839,614	13,510,746	10,657,280	0	294,170	159,145	23,760	0	206,782,695
76.98%	%all municip.sectors of cnty	26.24%	22.58%	13.72%	61.86%	20.81%	33.96%		0.02%	0.20%	0.05%		10.50%

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

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 6,032</b>	<b>Value : 2,184,889,365</b>	<b>Growth 7,480,145</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	197	1,356,650	121	1,734,170	259	5,270,165	577	8,360,985	
<b>02. Res Improve Land</b>	1,309	13,298,480	214	5,095,365	336	12,444,200	1,859	30,838,045	
<b>03. Res Improvements</b>	1,314	135,818,645	216	36,890,030	351	66,560,385	1,881	239,269,060	
<b>04. Res Total</b>	1,511	150,473,775	337	43,719,565	610	84,274,750	2,458	278,468,090	3,257,860
<b>% of Res Total</b>	61.47	54.04	13.71	15.70	24.82	30.26	40.75	12.75	43.55
<b>05. Com UnImp Land</b>	58	209,195	19	473,805	10	2,628,620	87	3,311,620	
<b>06. Com Improve Land</b>	190	1,046,235	25	150,605	9	4,616,505	224	5,813,345	
<b>07. Com Improvements</b>	191	10,519,770	25	2,063,240	21	44,615,890	237	57,198,900	
<b>08. Com Total</b>	249	11,775,200	44	2,687,650	31	51,861,015	324	66,323,865	246,440
<b>% of Com Total</b>	76.85	17.75	13.58	4.05	9.57	78.19	5.37	3.04	3.29
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	4	128,870	7	2,648,275	11	2,777,145	
<b>11. Ind Improvements</b>	0	0	5	10,534,635	7	18,322,330	12	28,856,965	
<b>12. Ind Total</b>	0	0	5	10,663,505	7	20,970,605	12	31,634,110	78,560
<b>% of Ind Total</b>	0.00	0.00	41.67	33.71	58.33	66.29	0.20	1.45	1.05
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	5	195,310	5	195,310	
<b>15. Rec Improvements</b>	0	0	0	0	116	2,068,900	116	2,068,900	
<b>16. Rec Total</b>	0	0	0	0	116	2,264,210	116	2,264,210	4,800
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	1.92	0.10	0.06
<b>Res &amp; Rec Total</b>	1,511	150,473,775	337	43,719,565	726	86,538,960	2,574	280,732,300	3,262,660
<b>% of Res &amp; Rec Total</b>	58.70	53.60	13.09	15.57	28.21	30.83	42.67	12.85	43.62
<b>Com &amp; Ind Total</b>	249	11,775,200	49	13,351,155	38	72,831,620	336	97,957,975	325,000
<b>% of Com &amp; Ind Total</b>	74.11	12.02	14.58	13.63	11.31	74.35	5.57	4.48	4.34
<b>17. Taxable Total</b>	1,760	162,248,975	386	57,070,720	764	159,370,580	2,910	378,690,275	3,587,660
<b>% of Taxable Total</b>	60.48	42.84	13.26	15.07	26.25	42.08	48.24	17.33	47.96

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	16	529,010	601,190	0	0	0
19. Commercial	48	1,506,420	1,089,370	3	142,295	539,275
20. Industrial	0	0	0	1	3,428,725	13,645,730
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	16	529,010	601,190
19. Commercial	0	0	0	51	1,648,715	1,628,645
20. Industrial	0	0	0	1	3,428,725	13,645,730
21. Other	0	0	0	0	0	0
22. Total Sch II				68	5,606,450	15,875,565

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	218	45	286	549

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	54,535	82	8,852,570	2,183	1,171,997,005	2,266	1,180,904,110
28. Ag-Improved Land	0	0	37	10,519,090	763	494,075,880	800	504,594,970
29. Ag Improvements	4	19,880	38	5,293,180	813	115,386,950	855	120,700,010

30. Ag Total				3,121	1,806,199,090
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	4	3.00	77,010	
32. HomeSite Improv Land	0	0.00	0	28	28.00	700,000	
33. HomeSite Improvements	0	0.00	0	28	0.00	4,472,800	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	6	6.37	21,720	
36. FarmSite Improv Land	0	0.00	0	27	69.05	208,350	
37. FarmSite Improvements	4	0.00	19,880	31	0.00	820,380	
38. FarmSite Total							
39. Road & Ditches	1	0.80	0	24	35.98	0	
40. Other- Non Ag Use	0	0.00	0	1	7.77	15,540	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	38	36.98	950,000	42	39.98	1,027,010	
32. HomeSite Improv Land	467	476.92	11,955,750	495	504.92	12,655,750	
33. HomeSite Improvements	482	0.00	73,840,995	510	0.00	78,313,795	126,775
34. HomeSite Total				552	544.90	91,996,555	
35. FarmSite UnImp Land	116	307.60	937,380	122	313.97	959,100	
36. FarmSite Improv Land	638	2,563.33	7,700,520	665	2,632.38	7,908,870	
37. FarmSite Improvements	733	0.00	41,545,955	768	0.00	42,386,215	3,765,710
38. FarmSite Total				890	2,946.35	51,254,185	
39. Road & Ditches	2,230	5,295.20	0	2,255	5,331.98	0	
40. Other- Non Ag Use	96	214.46	872,980	97	222.23	888,520	
41. Total Section VI				1,442	9,045.46	144,139,260	3,892,485



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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	5	794.70	5,061,745	5	794.70	5,061,745

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,952.78	12.67%	17,496,905	14.67%	8,960.00
46. 1A	482.77	3.13%	4,175,965	3.50%	8,650.01
47. 2A1	2,310.88	15.00%	18,972,330	15.90%	8,210.00
48. 2A	5,345.60	34.69%	42,470,850	35.60%	7,945.01
49. 3A1	489.58	3.18%	3,884,830	3.26%	7,935.03
50. 3A	79.79	0.52%	594,435	0.50%	7,449.99
51. 4A1	4,191.88	27.21%	28,127,550	23.58%	6,710.01
52. 4A	554.98	3.60%	3,574,090	3.00%	6,440.03
<b>53. Total</b>	<b>15,408.26</b>	<b>100.00%</b>	<b>119,296,955</b>	<b>100.00%</b>	<b>7,742.40</b>
<b>Dry</b>					
54. 1D1	2,975.81	3.96%	26,216,930	4.55%	8,810.01
55. 1D	19,778.23	26.29%	167,917,260	29.17%	8,490.00
56. 2D1	7,249.71	9.64%	57,635,335	10.01%	7,950.02
57. 2D	2,263.52	3.01%	17,723,365	3.08%	7,830.00
58. 3D1	1,842.22	2.45%	14,350,915	2.49%	7,790.01
59. 3D	23,003.65	30.58%	177,818,205	30.89%	7,730.00
60. 4D1	6,034.64	8.02%	40,220,870	6.99%	6,665.00
61. 4D	12,085.33	16.06%	73,841,460	12.83%	6,110.01
<b>62. Total</b>	<b>75,233.11</b>	<b>100.00%</b>	<b>575,724,340</b>	<b>100.00%</b>	<b>7,652.54</b>
<b>Grass</b>					
63. 1G1	2,251.92	26.81%	8,596,640	24.82%	3,817.47
64. 1G	2,806.00	33.41%	11,913,215	34.40%	4,245.62
65. 2G1	1,750.36	20.84%	5,998,660	17.32%	3,427.10
66. 2G	115.73	1.38%	906,175	2.62%	7,830.08
67. 3G1	830.20	9.89%	2,744,780	7.93%	3,306.17
68. 3G	348.43	4.15%	2,659,875	7.68%	7,633.89
69. 4G1	51.19	0.61%	338,150	0.98%	6,605.78
70. 4G	244.60	2.91%	1,475,285	4.26%	6,031.42
<b>71. Total</b>	<b>8,398.43</b>	<b>100.00%</b>	<b>34,632,780</b>	<b>100.00%</b>	<b>4,123.72</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>15,408.26</b>	<b>15.46%</b>	<b>119,296,955</b>	<b>16.33%</b>	<b>7,742.40</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>75,233.11</b>	<b>75.48%</b>	<b>575,724,340</b>	<b>78.82%</b>	<b>7,652.54</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>8,398.43</b>	<b>8.43%</b>	<b>34,632,780</b>	<b>4.74%</b>	<b>4,123.72</b>
72. Waste	467.72	0.47%	43,905	0.01%	93.87
73. Other	171.12	0.17%	770,040	0.11%	4,500.00
74. Exempt	2,325.19	2.33%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>99,678.64</b>	<b>100.00%</b>	<b>730,468,020</b>	<b>100.00%</b>	<b>7,328.23</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,653.48	9.03%	13,889,235	10.65%	8,400.00
46. 1A	80.99	0.44%	667,360	0.51%	8,240.03
47. 2A1	1,937.13	10.58%	15,158,035	11.62%	7,825.00
48. 2A	6,150.55	33.59%	46,559,680	35.69%	7,570.00
49. 3A1	609.74	3.33%	4,292,570	3.29%	7,040.00
50. 3A	368.38	2.01%	2,405,520	1.84%	6,530.00
51. 4A1	5,336.81	29.15%	34,128,850	26.16%	6,394.99
52. 4A	2,172.16	11.86%	13,337,030	10.22%	6,139.99
53. Total	18,309.24	100.00%	130,438,280	100.00%	7,124.18
<b>Dry</b>					
54. 1D1	4,598.73	4.33%	33,777,700	5.24%	7,345.01
55. 1D	24,209.06	22.81%	162,806,100	25.25%	6,725.01
56. 2D1	8,898.70	8.38%	59,843,865	9.28%	6,725.01
57. 2D	838.56	0.79%	5,626,730	0.87%	6,709.99
58. 3D1	1,716.02	1.62%	10,725,400	1.66%	6,250.16
59. 3D	23,960.69	22.57%	145,201,820	22.52%	6,060.00
60. 4D1	2,651.71	2.50%	14,663,940	2.27%	5,529.99
61. 4D	39,274.56	37.00%	212,082,590	32.89%	5,400.00
62. Total	106,148.03	100.00%	644,728,145	100.00%	6,073.86
<b>Grass</b>					
63. 1G1	9,179.56	18.62%	25,553,650	16.55%	2,783.76
64. 1G	9,997.38	20.27%	35,934,050	23.27%	3,594.35
65. 2G1	8,937.27	18.12%	23,609,190	15.29%	2,641.66
66. 2G	11,968.03	24.27%	30,519,235	19.77%	2,550.06
67. 3G1	673.94	1.37%	2,508,530	1.62%	3,722.19
68. 3G	1,773.73	3.60%	10,736,920	6.95%	6,053.30
69. 4G1	636.46	1.29%	2,298,195	1.49%	3,610.90
70. 4G	6,144.57	12.46%	23,229,705	15.05%	3,780.53
71. Total	49,310.94	100.00%	154,389,475	100.00%	3,130.94
<b>Irrigated Total</b>					
Irrigated Total	18,309.24	10.13%	130,438,280	14.00%	7,124.18
<b>Dry Total</b>					
Dry Total	106,148.03	58.73%	644,728,145	69.21%	6,073.86
<b>Grass Total</b>					
Grass Total	49,310.94	27.28%	154,389,475	16.57%	3,130.94
72. Waste	6,708.68	3.71%	814,385	0.09%	121.39
73. Other	271.45	0.15%	1,221,525	0.13%	4,500.00
74. Exempt	4,152.46	2.30%	29,605	0.00%	7.13
75. Market Area Total	180,748.34	100.00%	931,591,810	100.00%	5,154.08

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	139.54	1,170,440	33,577.96	248,564,795	33,717.50	249,735,235
<b>77. Dry Land</b>	7.72	53,750	1,818.30	12,710,050	179,555.12	1,207,688,685	181,381.14	1,220,452,485
<b>78. Grass</b>	0.26	785	1,567.38	4,459,580	56,141.73	184,561,890	57,709.37	189,022,255
<b>79. Waste</b>	0.00	0	87.06	8,970	7,089.34	849,320	7,176.40	858,290
<b>80. Other</b>	0.00	0	0.00	0	442.57	1,991,565	442.57	1,991,565
<b>81. Exempt</b>	15.17	29,605	108.80	0	6,353.68	0	6,477.65	29,605
<b>82. Total</b>	<b>7.98</b>	<b>54,535</b>	<b>3,612.28</b>	<b>18,349,040</b>	<b>276,806.72</b>	<b>1,643,656,255</b>	<b>280,426.98</b>	<b>1,662,059,830</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	33,717.50	12.02%	249,735,235	15.03%	7,406.69
<b>Dry Land</b>	181,381.14	64.68%	1,220,452,485	73.43%	6,728.66
<b>Grass</b>	57,709.37	20.58%	189,022,255	11.37%	3,275.42
<b>Waste</b>	7,176.40	2.56%	858,290	0.05%	119.60
<b>Other</b>	442.57	0.16%	1,991,565	0.12%	4,500.00
<b>Exempt</b>	6,477.65	2.31%	29,605	0.00%	4.57
<b>Total</b>	<b>280,426.98</b>	<b>100.00%</b>	<b>1,662,059,830</b>	<b>100.00%</b>	<b>5,926.89</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Allen	36	502,720	166	2,154,135	168	16,979,505	204	19,636,360	127,705
83.2 Condixmskmburgwbury	79	384,535	222	1,150,150	223	16,494,980	302	18,029,665	117,820
83.3 Emerson	23	176,900	171	1,436,685	171	13,377,455	194	14,991,040	40,275
83.4 Newcastle	30	325,365	139	1,404,100	142	10,888,435	172	12,617,900	123,205
83.5 Ponca	73	727,775	368	6,076,490	368	55,116,505	441	61,920,770	761,290
83.6 Rural	304	5,988,530	434	15,630,400	561	91,955,855	865	113,574,785	1,577,840
83.7 Wakefield	32	255,160	364	3,181,395	364	36,525,225	396	39,961,780	514,525
84 Residential Total	577	8,360,985	1,864	31,033,355	1,997	241,337,960	2,574	280,732,300	3,262,660

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Allen	3	14,065	24	162,275	25	1,087,435	28	1,263,775	12,805
85.2	Condixmskmburgwbury	18	46,775	29	107,415	31	1,609,860	49	1,764,050	0
85.3	Emerson	10	41,710	21	77,275	21	943,720	31	1,062,705	3,025
85.4	Newcastle	3	10,505	26	151,255	26	467,130	29	628,890	87,045
85.5	Ponca	19	54,725	46	278,905	45	3,029,030	64	3,362,660	68,155
85.6	Rural	10	2,635,670	21	7,298,720	24	25,018,485	34	34,952,875	153,970
85.7	Rural Commercial	2	2,065	5	20,770	14	38,660,135	16	38,682,970	0
85.8	Wakefield	22	506,105	63	493,875	63	15,240,070	85	16,240,050	0
86	Commercial Total	87	3,311,620	235	8,590,490	249	86,055,865	336	97,957,975	325,000

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	2,197.42	31.89%	8,130,430	34.82%	3,699.99
88. 1G	2,324.80	33.73%	8,125,190	34.79%	3,495.01
89. 2G1	1,615.99	23.45%	4,985,355	21.35%	3,085.02
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	746.73	10.84%	2,094,550	8.97%	2,804.96
92. 3G	6.55	0.10%	17,160	0.07%	2,619.85
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	6,891.49	100.00%	23,352,685	100.00%	3,388.63
<b>CRP</b>					
96. 1C1	52.26	3.62%	460,410	4.13%	8,809.99
97. 1C	435.19	30.12%	3,694,770	33.12%	8,490.02
98. 2C1	125.29	8.67%	996,065	8.93%	7,950.08
99. 2C	115.73	8.01%	906,175	8.12%	7,830.08
100. 3C1	83.47	5.78%	650,230	5.83%	7,789.98
101. 3C	341.88	23.66%	2,642,715	23.69%	7,729.95
102. 4C1	50.58	3.50%	337,115	3.02%	6,664.99
103. 4C	240.37	16.64%	1,468,665	13.16%	6,110.02
104. Total	1,444.77	100.00%	11,156,145	100.00%	7,721.74
<b>Timber</b>					
105. 1T1	2.24	3.60%	5,800	4.68%	2,589.29
106. 1T	46.01	74.01%	93,255	75.24%	2,026.84
107. 2T1	9.08	14.61%	17,240	13.91%	1,898.68
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.61	0.98%	1,035	0.84%	1,696.72
112. 4T	4.23	6.80%	6,620	5.34%	1,565.01
113. Total	62.17	100.00%	123,950	100.00%	1,993.73
<hr/>					
Grass Total	6,891.49	82.06%	23,352,685	67.43%	3,388.63
CRP Total	1,444.77	17.20%	11,156,145	32.21%	7,721.74
Timber Total	62.17	0.74%	123,950	0.36%	1,993.73
<hr/>					
114. Market Area Total	8,398.43	100.00%	34,632,780	100.00%	4,123.72

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	7,507.96	21.89%	22,636,490	24.12%	3,015.00
88. 1G	6,864.52	20.01%	19,598,160	20.88%	2,854.99
89. 2G1	7,512.05	21.90%	20,282,485	21.61%	2,699.99
90. 2G	11,870.31	34.61%	30,091,265	32.06%	2,535.00
91. 3G1	221.33	0.65%	526,765	0.56%	2,380.00
92. 3G	3.24	0.01%	7,710	0.01%	2,379.63
93. 4G1	269.04	0.78%	614,755	0.65%	2,284.99
94. 4G	52.82	0.15%	111,185	0.12%	2,104.98
95. Total	34,301.27	100.00%	93,868,815	100.00%	2,736.60
<b>CRP</b>					
96. 1C1	28.38	0.33%	208,455	0.41%	7,345.14
97. 1C	2,175.97	25.30%	14,633,380	28.58%	6,724.99
98. 2C1	235.00	2.73%	1,580,380	3.09%	6,725.02
99. 2C	53.91	0.63%	361,735	0.71%	6,709.98
100. 3C1	286.82	3.34%	1,792,650	3.50%	6,250.09
101. 3C	1,770.49	20.59%	10,729,210	20.95%	6,060.02
102. 4C1	284.11	3.30%	1,571,130	3.07%	5,530.01
103. 4C	3,764.64	43.78%	20,329,025	39.70%	5,399.99
104. Total	8,599.32	100.00%	51,205,965	100.00%	5,954.65
<b>Timber</b>					
105. 1T1	1,643.22	25.63%	2,708,705	29.08%	1,648.41
106. 1T	956.89	14.93%	1,702,510	18.28%	1,779.21
107. 2T1	1,190.22	18.57%	1,746,325	18.75%	1,467.23
108. 2T	43.81	0.68%	66,235	0.71%	1,511.87
109. 3T1	165.79	2.59%	189,115	2.03%	1,140.69
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	83.31	1.30%	112,310	1.21%	1,348.10
112. 4T	2,327.11	36.30%	2,789,495	29.95%	1,198.69
113. Total	6,410.35	100.00%	9,314,695	100.00%	1,453.07
<hr/>					
Grass Total	34,301.27	69.56%	93,868,815	60.80%	2,736.60
CRP Total	8,599.32	17.44%	51,205,965	33.17%	5,954.65
Timber Total	6,410.35	13.00%	9,314,695	6.03%	1,453.07
<hr/>					
114. Market Area Total	49,310.94	100.00%	154,389,475	100.00%	3,130.94



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

26 Dixon

	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	250,308,970	278,468,090	28,159,120	11.25%	3,257,860	9.95%
02. Recreational	2,222,530	2,264,210	41,680	1.88%	4,800	1.66%
03. Ag-Homesite Land, Ag-Res Dwelling	79,822,735	91,996,555	12,173,820	15.25%	126,775	15.09%
<b>04. Total Residential (sum lines 1-3)</b>	<b>332,354,235</b>	<b>372,728,855</b>	<b>40,374,620</b>	<b>12.15%</b>	<b>3,389,435</b>	<b>11.13%</b>
05. Commercial	64,914,160	66,323,865	1,409,705	2.17%	246,440	1.79%
06. Industrial	31,379,780	31,634,110	254,330	0.81%	78,560	0.56%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>96,293,940</b>	<b>97,957,975</b>	<b>1,664,035</b>	<b>1.73%</b>	<b>325,000</b>	<b>1.39%</b>
08. Ag-Farmsite Land, Outbuildings	45,641,915	51,254,185	5,612,270	12.30%	3,765,710	4.05%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	107,270	888,520	781,250	728.30%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>45,749,185</b>	<b>52,142,705</b>	<b>6,393,520</b>	<b>13.98%</b>	<b>3,765,710</b>	<b>5.74%</b>
12. Irrigated	208,965,080	249,735,235	40,770,155	19.51%		
13. Dryland	1,013,720,745	1,220,452,485	206,731,740	20.39%		
14. Grassland	159,792,530	189,022,255	29,229,725	18.29%		
15. Wasteland	857,230	858,290	1,060	0.12%		
16. Other Agland	2,008,035	1,991,565	-16,470	-0.82%		
<b>17. Total Agricultural Land</b>	<b>1,385,343,620</b>	<b>1,662,059,830</b>	<b>276,716,210</b>	<b>19.97%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>1,859,740,980</b>	<b>2,184,889,365</b>	<b>325,148,385</b>	<b>17.48%</b>	<b>7,480,145</b>	<b>17.08%</b>

## 2025 Assessment Survey for Dixon County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	3
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$173,499.60
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	N/A
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$65,160.00
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$12,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$4,476
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$0

## B. Computer, Automation Information and GIS

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

## C. Zoning Information

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

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

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	None
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	None

#### **E. Appraisal /Listing Services**

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

## 2025 Residential Assessment Survey for Dixon County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor/staff
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>
	The cost approach and sales approach are used to determine market value of residential property.
<b>3.</b>	<b>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?</b>
	The County utilizes depreciation tables provided by their CAMA vendor.
<b>4.</b>	<b>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.</b>
	No, the county utilizes one depreciation table for each valuation group. If adjustments are needed they use economic depreciation.
<b>5.</b>	<b>Describe the methodology used to determine the residential lot values?</b>
	A vacant lot study is done and the square foot methodology is used to determine residential lot values.
<b>6.</b>	<b>How are rural residential site values developed?</b>
	The cost to add amenities to the vacant site are reviewed and then compared with surrounding counties.
<b>7.</b>	<b>Are there form 191 applications on file?</b>
	No
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>
	Reviews the market for vacant lot sales in the same market that are similar in size and location.

## 2025 Commercial Assessment Survey for Dixon County

<b>1.</b>	<b>Valuation data collection done by:</b>
	Assessor and staff
<b>2.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>
	The cost approach and sales approach are used for commercial properties.
<b>2a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>
	We contact other counties for sales of like properties.
<b>3.</b>	<b>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?</b>
	The County uses depreciation tables provided in the CAMA system.
<b>4.</b>	<b>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.</b>
	No - adjust with economic depreciation if needed.
<b>5.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>
	We are now valuing all commercial lots using the square foot method based on sales.

## 2025 Agricultural Assessment Survey for Dixon County

1.	<b>Valuation data collection done by:</b>
	Assessor and Office Staff
2.	<b>Describe the process used to determine and monitor market areas.</b>
	Monitor sales and review land use in each area.
3.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>
	Recreational land can consistently be found along the river and consists of small mobile home parks. Rural residential is classified as under 20 acres. Since the valuations continue to be the same for rural residential and home sites we do not have any issues with this method.
4.	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>
	Yes, currently farm sites and rural residential sites have the same values.
5.	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	Intensive use has been defined to include chicken houses, hog houses and large feedlots.
6.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	Sold parcels with similar timber land use are reviewed. WRP land is valued at half of the per acre value of the T2 values.
6a.	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	No
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>
7a.	<b>How many parcels have a special valuation application on file?</b>
	N/A
7b.	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<b><i><u>If your county recognizes a special value, please answer the following</u></i></b>
7c.	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
7d.	<b>Where is the influenced area located within the county?</b>
	N/A

7e.	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A



# **AMY WATCHORN**

## **DIXON COUNTY ASSESSOR**

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**302 3<sup>RD</sup> ST**

**PO BOX 369**

**PONCA, NE 68770**

**PHONE: (402) 755-5601**

**FAX: (402) 755-5650**

## **DIXON COUNTY 2024-2025**

### **3 YEAR PLAN OF ASSESSMENT**

Purpose – Submit plan to the County Board of Equalization and the Department Of Property Assessment & Taxation on or before October 31, 2024.

#### **GENERAL DESCRIPTION OF THE COUNTY**

In 2024 Dixon County has a total of 6,358 parcels 587 Personal property schedules (not including centrally assessed schedules) were filed in the county this year and 257 Homesteads Applications were accepted. Dixon County's total valuation for 2024 is 1,968,759,615.

#### **BUDGET**

2024-2025 General Budget = \$ 173,499.60

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

2024-2025 Budget = \$ 65,160.00

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

#### **RESPONSIBILITES**

The office currently has 3 employees besides me. I do not have a Deputy Assessor as of 2021. The staff assists with pickup work, enters information in the CAMA system, makes sales books for office and public use, prices out buildings using the Marshall & Swift pricing, she also prices out the commercial property and also assisting with personal property and homestead filings. All of my clerks work 5 days a week and we handle all transfer statements, land splits and keeps the cadastral maps current, as well as keeping the property record cards current. These duties are done as soon as the paperwork is received from the County Clerk's Office. My staff and I are also responsible for the GIS system.

The other clerk handles the majority of the personal property and homestead filings. The clerk handles the majority of phone calls and faxes that come into the office.

As the Assessor I file all reports when they are due following the statutes, assist with pickup work, enter information into the CAMA system, price out improvements, and calculate

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

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

## **RESIDENTIAL**

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

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

2025- Suburban, Lg tracks in city limits, Area 1 rural

2026 – Emerson, Area 2 rural

2027 – Ponca, Wakefield

## **COMMERCIAL**

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

2025 – Concord, Dixon, Maskell, M'Burg, Waterbury, Rural

2026 - Industrial

2027 – Emerson, Allen, Newcastle

## **AGRICULTURAL**

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

2025 - Monitor market by LCG

2026 – Monitor market by LCG

2027 – Monitor market by LCG

## **SALES REVIEW**

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

## **CONCLUSION**

. We received Eagle View flights for 2021 & again in 2024, they have been a huge asset as the county has no zoning. A GIS system for the county was purchased in late 2004. This makes it much easier to get the taxpayer current maps. Each year our office reviews all statistical information to ensure that our values are within the acceptable ranges. **We will also try to improve our PRD & COD on all types of property each year. We use a good deal of our sales throwing out only the sales we feel are not arm's length transactions. This office does everything in-house with the number of employees that we have, we do all the TERC Appeal, County Board of Equalization Meetings, prepare tax lists, consolidate levies, etc.**

Sincerely,

Amy Watchorn  
Dixon County Assessor