

NEBRASKA

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DEPARTMENT OF REVENUE

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

DODGE COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

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

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Brandy Marshall, Dodge County Assessor

Table of Contents

2025 Reports and Opinions of the Property Tax Administrator:

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- Property Tax Administrator's Opinion

Appendices:

- Commission Summary

Statistical Reports and Displays:

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

County Reports:

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year
- Certificate of Taxes Levied (CTL)
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

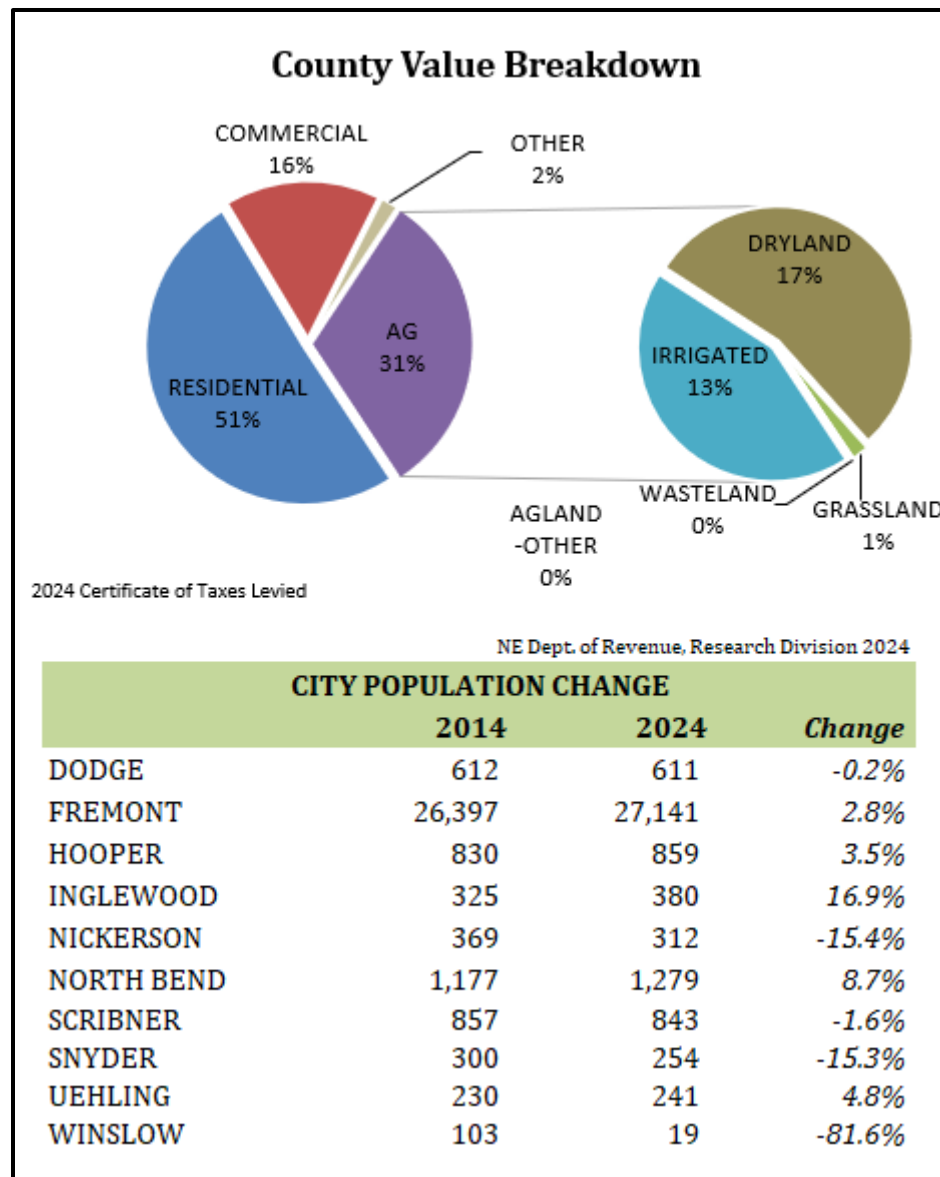
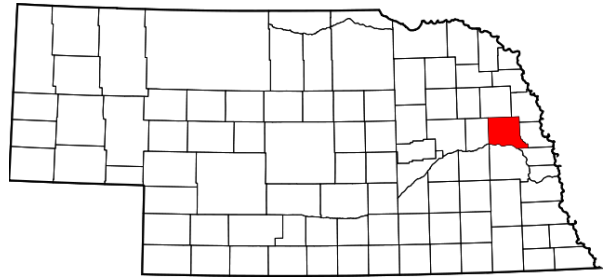
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 529 square miles, Dodge County has 37,187 residents, per the Census Bureau Quick Facts for 2023, a slight population increase from the 2020 U.S. Census. Reports indicate that 67% of county residents are homeowners and 86% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$202,652 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Dodge County are located in and around the county seat of Fremont. According to the latest information available from the U.S. Census Bureau, there are 1003 employer establishments with total employment of 15,559 for a 4% employment decrease from the prior year. Dodge County is included in both the Lower Platte North and Lower Elkhorn Natural Resources Districts (NRD). Major employers in Dodge County include Valmont Industries an agricultural equipment manufacturer, and Wholestone Farms, a food processing plant. Lincoln Premium Poultry is a supplier for Costco Wholesale and has a new processing facility.

2025 Residential Correlation for Dodge County

Assessment Practices & Actions

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

The sales verification and qualification review was completed to ensure sales qualification determinations are made without bias. The sales review process includes mailing a questionnaire to the buyer for clarification of the transaction. The rate of return is less than desirable. The Dodge County Assessor utilizes a portion of sales slightly above the state average of residential sales.

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

The physical inspection and review process includes a new photo of the parcel and comparison to the property record card characteristics. There are four townships left to complete. they are Cotterell, Maple, Union, and Platte.

A written valuation methodology was provided.

2025 Residential Assessment Details for Dodge 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	Fremont	*2024	*2024	*2024	2023	
2	North Bend	*2024	*2024	*2024	2020	
3	Hooper	*2024	*2024	*2024	*2025	
4	Dodge and Scribner	*2024	*2024	*2024	2021,*2025	Scribner only reviewed
5	Snyder and Uehling	*2024	*2024	*2024	2022	
6	Rural Residential	*2024	*2024	*2024	2023	
8	Ames, Nickerson, Winslow	*2024	*2024	*2024	2022	
9	Lake 1	*2024	*2024	*2024	20, 21, 22	
10	Lake 2	*2024	*2024	*2024	20, 21, 22	
11	Inglewood	*2024	*2024	*2024	2023	
<u>Additional comments:</u> All pick-up work completed.						
* = assessment action for current year						

2025 Residential Correlation for Dodge County

Description of Analysis

The residential statistical profile represents all valuation groups except Valuation Group 10. The median, mean and weighted mean measures of central tendency are all within the acceptable range. The COD and PRD are also within the acceptable range. Each valuation group is within the acceptable range. Valuation Group 6 has a PRD above the acceptable range. Three extreme outlier ratios are pushing the PRD up from 103% to 107%; the sale prices of these outliers range from \$73,000 to \$1350,000, neither high or low dollar, indicating that the ratios themselves are causing a high PRD and not a problem with vertical equity.

The 2025 County Abstract of Assessment for Real Property Form 45 Compared to the 2024 Certificate of Taxes Levied Report (CTL) confirms the assessment actions as reported by the county, and supports that residential assessments are equalized.

Equalization and Quality of Assessment

A review of the statistics and the assessment practices indicate the assessments are uniform and proportionated across the residential class. The quality of assessment of the residential class complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	759	96.83	98.59	97.23	10.92	101.40
2	33	93.92	98.35	94.39	15.11	104.20
3	34	94.71	98.25	96.48	14.26	101.83
4	58	95.63	99.39	95.34	14.98	104.25
5	22	95.81	100.46	96.34	13.50	104.28
6	51	93.78	100.81	94.15	21.50	107.07
8	6	96.95	93.59	94.65	04.50	98.88
9	19	94.25	96.13	92.83	12.90	103.55
11	5	97.25	95.30	95.97	07.39	99.30
____ALL____	987	96.49	98.68	96.62	11.98	102.13

Level of Value

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

2025 Commercial Correlation for Dodge 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 Dodge County Assessor utilizes a percentage of sales slightly below the state average usability rate for commercial sales. Discussion was held with the assessor and staff regarding the qualification of sales involving partial interests and exchanges. Further review of the non-qualified sales reveals there is no apparent bias in the qualification determinations and all arm’s-length transactions were made available for the measurement of the real property.

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

The six-year inspection of the commercial class has been completed. The process includes a physical inspection and comparison of the characteristics to the current property record card.

2025 Commercial Assessment Details for Dodge 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	Fremont	*2024	*2024	*2024	2020- *2024	Bell Street reviewed
2	All except Fremont	*2024	*2024	*2024	2020-2022	
Additional comments: All pick-up work completed.						
* = assessment action for current year						

Description of Analysis

The analysis of the commercial statistical profile indicates that all measures of central tendency are within the acceptable range. The COD for the overall class is also acceptable, the PRD is slightly high.

Both valuation groups have medians within the acceptable range; however, the COD and PRD are high in Valuation Group 2. The sales price substratum for Valuation Group 2 displays a regressive pattern; the appraisal models should be reviewed for adjustments to lower-end properties for the next assessment year.

The industrial property type includes four sales, and all measures of central tendency are low. Review of the four sales included two sales classified as a warehouse and should be reclassified as

2025 Commercial Correlation for Dodge County

commercial. The county appraiser has been working on reclassifying industrial properties because of inconsistencies found. Therefore, with the small sample and mixed usage, it is found unreliable for measurement of the industrial class. A substat of Property Type 04 can be found in the appendix of this report.

There appears to be an increase to the sales file verses the abstract of 7%. Further analysis and confirmation with the county appraiser indicated a few large dollar changes in the sales file which represent approximately 4% of the percent change. The 2025 County Abstract of Assessment for Real Property Form 45 Compared to the 2024 Certificate of Taxes Levied Report (CTL) confirms the assessment actions as reported by the county assessor. All evidence suggest that the commercial class was valued uniformly.

Equalization and Quality of Assessment

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

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
1	80	92.30	94.82	93.03	15.81	101.92
2	21	96.62	104.74	90.22	24.46	116.09
____ALL____	101	93.51	96.88	92.86	17.73	104.33

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Dodge County is 94%.

2025 Agricultural Correlation for Dodge County

Assessment Practices & Actions

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

The sales verification and qualification review were completed to evaluate whether sales are qualified without a bias. The review indicated that the county assessor utilized sales at a rate near the statewide average. Further review of the non-qualified sales reveals that all available sales are used for measurement purposes.

Agricultural homes and improvements are valued using the same practices as the rural residential homes. The summer of 2024 the county assessor mailed out questionnaires to acquire land use involved with CRP. The future plans are to mail out letters to obtain records from the Farm Service Agency (FSA) to confirm land use.

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

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

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

2025 Agricultural Correlation for Dodge County

2025 Agricultural Assessment Details for Dodge 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	*2024	*2024	*2024	2022	
AB DW	Agricultural dwellings	*2024	*2024	*2024	2022	
<u>Additional comments:</u> All pick-up work completed.						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Southern portion of county	2023	Irrigated increased 5%, dry increased 7%, no increase to grass
2	Northern portion of county	2023	Irrigated increased 25%, dry increased 5%, no increase to grass
3	Near the city of Fremont	2023	Irrigated increased 2%, dry increased 2%, no increase to grass
<u>Additional comments:</u> All pick-up work completed.			
* = assessment action for current year			

Description of Analysis

Analysis of the agricultural statistical profile indicates that the overall measures of central tendency are within the acceptable range. Market Area 1 and 2 are within the acceptable range and there is one sale represented in Market Area 3 which is below the range.

Each 80% Majority Land Use (MLU) subclass is reviewed, and all irrigated and dryland subclasses have medians within the acceptable range, as is the only grassland sale in the county. Comparison of the values utilizing the Average Acre Value Comparison chart indicates that the values in Dodge County are comparable to the surrounding counties.

The 2025 County Abstract of Assessment for Real Property Form 45 Compared to the 2024 Certificate of Taxes Levied Report (CTL) confirms the assessment actions as reported by the county assessor.

2025 Agricultural Correlation for Dodge County

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and have been valued at the statutory level of value. Agricultural land values are equalized at uniform portions of market value; all values are within the acceptable range and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	12	70.00	69.68	68.88	12.21	101.16
1	8	71.47	67.70	68.14	13.08	99.35
2	4	69.92	73.64	70.53	09.93	104.41
<u> Dry </u>						
County	21	71.73	71.34	68.01	19.57	104.90
1	9	72.65	65.75	60.18	21.42	109.26
2	11	71.73	77.73	75.04	16.94	103.58
3	1	51.44	51.44	51.44	00.00	100.00
<u> Grass </u>						
County	1	74.14	74.14	74.14	00.00	100.00
2	1	74.14	74.14	74.14	00.00	100.00
<u> ALL </u>						
	43	71.73	75.18	70.05	23.67	107.32

Level of Value

Based on analysis of all available information, the level of value of agricultural property in Dodge County is 72%

2025 Opinions of the Property Tax Administrator for Dodge County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2025.



Sarah Scott
Property Tax Administrator

APPENDICES

2025 Commission Summary for Dodge County

Residential Real Property - Current

Number of Sales	987	Median	96.49
Total Sales Price	\$238,979,404	Mean	98.68
Total Adj. Sales Price	\$238,979,404	Wgt. Mean	96.62
Total Assessed Value	\$230,891,084	Average Assessed Value of the Base	\$203,099
Avg. Adj. Sales Price	\$242,127	Avg. Assessed Value	\$233,932

Confidence Interval - Current

95% Median C.I	95.81 to 97.47
95% Wgt. Mean C.I	95.75 to 97.49
95% Mean C.I	97.60 to 99.76
% of Value of the Class of all Real Property Value in the County	48.10
% of Records Sold in the Study Period	6.74
% of Value Sold in the Study Period	7.77

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	1,099	97	96.74
2023	1,213	93	93.46
2022	1,192	94	93.96
2021	1,102	96	95.98

2025 Commission Summary for Dodge County

Commercial Real Property - Current

Number of Sales	101	Median	93.51
Total Sales Price	\$59,936,042	Mean	96.88
Total Adj. Sales Price	\$59,936,042	Wgt. Mean	92.86
Total Assessed Value	\$55,656,486	Average Assessed Value of the Base	\$550,186
Avg. Adj. Sales Price	\$593,426	Avg. Assessed Value	\$551,054

Confidence Interval - Current

95% Median C.I	89.48 to 98.33
95% Wgt. Mean C.I	86.60 to 99.12
95% Mean C.I	92.31 to 101.45
% of Value of the Class of all Real Property Value in the County	16.28
% of Records Sold in the Study Period	5.52
% of Value Sold in the Study Period	5.53

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	104	96	95.99
2023	94	0	95.11
2022	99	98	98.48
2021	70	97	97.36

27 Dodge
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 : 987
 Total Sales Price : 238,979,404
 Total Adj. Sales Price : 238,979,404
 Total Assessed Value : 230,891,084
 Avg. Adj. Sales Price : 242,127
 Avg. Assessed Value : 233,932

MEDIAN : 96
 WGT. MEAN : 97
 MEAN : 99
 COD : 11.98
 PRD : 102.13

COV : 17.61
 STD : 17.38
 Avg. Abs. Dev : 11.56
 MAX Sales Ratio : 242.82
 MIN Sales Ratio : 55.63

95% Median C.I. : 95.81 to 97.47
 95% Wgt. Mean C.I. : 95.75 to 97.49
 95% Mean C.I. : 97.60 to 99.76

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-22 To 31-DEC-22	109	102.37	106.34	104.46	11.48	101.80	73.18	160.49	100.38 to 106.50	216,906	226,579	
01-JAN-23 To 31-MAR-23	88	99.12	101.85	100.00	10.04	101.85	74.56	151.37	96.17 to 103.02	231,817	231,823	
01-APR-23 To 30-JUN-23	133	95.81	98.30	96.46	10.09	101.91	72.07	153.88	93.03 to 97.80	246,654	237,912	
01-JUL-23 To 30-SEP-23	145	94.40	94.51	93.59	10.81	100.98	55.63	139.68	91.40 to 96.17	259,129	242,531	
01-OCT-23 To 31-DEC-23	111	96.97	98.95	97.51	10.27	101.48	70.25	168.89	95.16 to 99.00	242,293	236,261	
01-JAN-24 To 31-MAR-24	109	99.94	100.98	99.70	10.94	101.28	64.19	200.59	96.13 to 102.42	223,694	223,032	
01-APR-24 To 30-JUN-24	158	94.37	96.92	94.71	12.73	102.33	64.73	242.82	91.08 to 96.59	248,687	235,520	
01-JUL-24 To 30-SEP-24	134	92.73	95.18	91.90	15.45	103.57	59.32	213.12	89.24 to 95.29	253,645	233,109	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	475	97.47	99.65	97.80	11.12	101.89	55.63	160.49	96.22 to 99.25	240,887	235,593	
01-OCT-23 To 30-SEP-24	512	95.64	97.77	95.53	12.71	102.34	59.32	242.82	94.25 to 96.90	243,277	232,391	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	477	96.13	97.96	96.40	10.49	101.62	55.63	168.89	95.18 to 97.43	246,694	237,808	
<u>ALL</u>	987	96.49	98.68	96.62	11.98	102.13	55.63	242.82	95.81 to 97.47	242,127	233,932	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	759	96.83	98.59	97.23	10.92	101.40	59.32	213.12	96.01 to 97.91	241,636	234,939	
2	33	93.92	98.35	94.39	15.11	104.20	70.61	158.49	86.16 to 104.61	192,827	182,000	
3	34	94.71	98.25	96.48	14.26	101.83	64.19	153.02	87.87 to 102.47	210,454	203,046	
4	58	95.63	99.39	95.34	14.98	104.25	64.73	163.31	90.38 to 100.60	160,414	152,937	
5	22	95.81	100.46	96.34	13.50	104.28	74.48	134.26	89.84 to 115.75	150,444	144,937	
6	51	93.78	100.81	94.15	21.50	107.07	55.63	242.82	89.03 to 104.98	330,918	311,568	
8	6	96.95	93.59	94.65	04.50	98.88	84.50	99.55	84.50 to 99.55	122,967	116,392	
9	19	94.25	96.13	92.83	12.90	103.55	70.25	139.68	83.35 to 102.06	567,154	526,473	
11	5	97.25	95.30	95.97	07.39	99.30	84.03	109.17	N/A	210,980	202,476	
<u>ALL</u>	987	96.49	98.68	96.62	11.98	102.13	55.63	242.82	95.81 to 97.47	242,127	233,932	

27 Dodge
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 : 987
 Total Sales Price : 238,979,404
 Total Adj. Sales Price : 238,979,404
 Total Assessed Value : 230,891,084
 Avg. Adj. Sales Price : 242,127
 Avg. Assessed Value : 233,932

MEDIAN : 96
 WGT. MEAN : 97
 MEAN : 99
 COD : 11.98
 PRD : 102.13

COV : 17.61
 STD : 17.38
 Avg. Abs. Dev : 11.56
 MAX Sales Ratio : 242.82
 MIN Sales Ratio : 55.63

95% Median C.I. : 95.81 to 97.47
 95% Wgt. Mean C.I. : 95.75 to 97.49
 95% Mean C.I. : 97.60 to 99.76

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	987	96.49	98.68	96.62	11.98	102.13	55.63	242.82	95.81 to 97.47	242,127	233,932
06											
07											
<u>ALL</u>	987	96.49	98.68	96.62	11.98	102.13	55.63	242.82	95.81 to 97.47	242,127	233,932

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	200.26	200.26	200.26	00.00	100.00	200.26	200.26	N/A	27,500	55,071
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	987	96.49	98.68	96.62	11.98	102.13	55.63	242.82	95.81 to 97.47	242,127	233,932
Greater Than 14,999	987	96.49	98.68	96.62	11.98	102.13	55.63	242.82	95.81 to 97.47	242,127	233,932
Greater Than 29,999	986	96.47	98.57	96.60	11.88	102.04	55.63	242.82	95.73 to 97.47	242,345	234,114
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	200.26	200.26	200.26	00.00	100.00	200.26	200.26	N/A	27,500	55,071
30,000 TO 59,999	12	137.27	140.24	138.24	21.37	101.45	83.87	213.12	102.21 to 168.79	45,995	63,582
60,000 TO 99,999	47	118.19	122.53	121.75	15.03	100.64	73.45	242.82	113.73 to 122.55	80,492	97,997
100,000 TO 149,999	133	98.19	103.75	103.22	15.97	100.51	59.32	204.37	96.11 to 104.45	128,663	132,807
150,000 TO 249,999	417	95.37	95.41	95.25	10.41	100.17	60.45	147.77	93.92 to 96.39	200,110	190,611
250,000 TO 499,999	328	96.17	96.16	96.17	08.54	99.99	55.63	136.86	95.18 to 97.67	315,340	303,271
500,000 TO 999,999	47	93.24	94.44	94.19	10.00	100.27	66.53	135.03	90.08 to 98.18	602,708	567,669
1,000,000 +	2	94.16	94.16	94.16	02.56	100.00	91.75	96.57	N/A	1,150,000	1,082,839
<u>ALL</u>	987	96.49	98.68	96.62	11.98	102.13	55.63	242.82	95.81 to 97.47	242,127	233,932

27 Dodge
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 : 101
 Total Sales Price : 59,936,042
 Total Adj. Sales Price : 59,936,042
 Total Assessed Value : 55,656,486
 Avg. Adj. Sales Price : 593,426
 Avg. Assessed Value : 551,054

MEDIAN : 94
 WGT. MEAN : 93
 MEAN : 97
 COD : 17.73
 PRD : 104.33

COV : 24.19
 STD : 23.44
 Avg. Abs. Dev : 16.58
 MAX Sales Ratio : 224.05
 MIN Sales Ratio : 43.24

95% Median C.I. : 89.48 to 98.33
 95% Wgt. Mean C.I. : 86.60 to 99.12
 95% Mean C.I. : 92.31 to 101.45

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	11	107.20	100.87	93.68	14.35	107.68	68.43	126.91	83.79 to 121.27	515,636	483,061	
01-JAN-22 To 31-MAR-22	8	105.89	113.38	89.17	27.22	127.15	72.41	224.05	72.41 to 224.05	813,913	725,805	
01-APR-22 To 30-JUN-22	13	103.50	106.36	101.61	19.10	104.67	70.44	139.24	83.81 to 134.25	438,385	445,464	
01-JUL-22 To 30-SEP-22	9	92.35	86.70	71.70	14.46	120.92	43.24	114.16	69.17 to 98.33	656,341	470,569	
01-OCT-22 To 31-DEC-22	10	95.41	94.94	98.55	16.44	96.34	64.22	121.11	68.87 to 112.67	598,500	589,840	
01-JAN-23 To 31-MAR-23	6	101.41	97.67	105.14	07.97	92.90	77.08	106.80	77.08 to 106.80	1,845,833	1,940,672	
01-APR-23 To 30-JUN-23	7	92.21	97.08	85.47	17.08	113.58	71.75	155.69	71.75 to 155.69	409,571	350,071	
01-JUL-23 To 30-SEP-23	8	92.28	91.97	86.30	13.62	106.57	49.72	114.48	49.72 to 114.48	223,938	193,257	
01-OCT-23 To 31-DEC-23	6	90.89	93.44	95.86	12.06	97.48	74.12	120.74	74.12 to 120.74	897,603	860,475	
01-JAN-24 To 31-MAR-24	6	78.63	82.36	76.78	15.54	107.27	60.52	117.21	60.52 to 117.21	464,167	356,405	
01-APR-24 To 30-JUN-24	4	86.21	89.55	88.90	13.98	100.73	74.83	110.94	N/A	476,875	423,937	
01-JUL-24 To 30-SEP-24	13	91.59	95.53	91.36	15.23	104.56	76.59	129.45	77.19 to 108.66	334,620	305,708	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	41	98.33	101.94	88.89	20.32	114.68	43.24	224.05	88.82 to 109.03	580,228	515,762	
01-OCT-22 To 30-SEP-23	31	93.98	95.18	99.17	14.66	95.98	49.72	155.69	88.18 to 105.09	700,597	694,806	
01-OCT-23 To 30-SEP-24	29	87.20	91.55	89.90	15.55	101.84	60.52	129.45	77.28 to 101.49	497,523	447,284	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	40	97.46	100.49	90.16	20.47	111.46	43.24	224.05	88.82 to 109.03	602,559	543,275	
01-JAN-23 To 31-DEC-23	27	93.98	94.89	98.51	13.24	96.33	49.72	155.69	86.35 to 97.88	782,190	770,498	
<u>ALL</u>	101	93.51	96.88	92.86	17.73	104.33	43.24	224.05	89.48 to 98.33	593,426	551,054	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	80	92.30	94.82	93.03	15.81	101.92	43.24	138.80	87.20 to 98.88	704,606	655,471	
2	21	96.62	104.74	90.22	24.46	116.09	49.72	224.05	87.81 to 114.48	169,884	153,276	
<u>ALL</u>	101	93.51	96.88	92.86	17.73	104.33	43.24	224.05	89.48 to 98.33	593,426	551,054	

27 Dodge
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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

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 95% Wgt. Mean C.I. : 86.60 to 99.12
 95% Mean C.I. : 92.31 to 101.45

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	21	92.25	97.17	98.54	14.62	98.61	75.07	138.80	83.81 to 108.94	612,452	603,526
03	76	94.76	97.12	91.54	18.73	106.10	43.24	224.05	88.18 to 101.92	571,836	523,440
04	4	87.92	90.87	88.55	08.50	102.62	80.44	107.20	N/A	903,750	800,248
<u>ALL</u>	<u>101</u>	<u>93.51</u>	<u>96.88</u>	<u>92.86</u>	<u>17.73</u>	<u>104.33</u>	<u>43.24</u>	<u>224.05</u>	<u>89.48 to 98.33</u>	<u>593,426</u>	<u>551,054</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	129.45	129.45	129.45	00.00	100.00	129.45	129.45	N/A	7,556	9,781
Less Than 30,000	3	129.45	127.59	131.70	14.95	96.88	97.64	155.69	N/A	14,852	19,560
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	101	93.51	96.88	92.86	17.73	104.33	43.24	224.05	89.48 to 98.33	593,426	551,054
Greater Than 14,999	100	93.34	96.56	92.86	17.56	103.98	43.24	224.05	89.47 to 98.33	599,285	556,467
Greater Than 29,999	98	92.76	95.94	92.83	17.29	103.35	43.24	224.05	88.82 to 98.33	611,138	567,325
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	129.45	129.45	129.45	00.00	100.00	129.45	129.45	N/A	7,556	9,781
15,000 TO 29,999	2	126.67	126.67	132.16	22.92	95.85	97.64	155.69	N/A	18,500	24,449
30,000 TO 59,999	5	101.92	105.13	107.44	18.44	97.85	77.08	139.24	N/A	40,000	42,977
60,000 TO 99,999	7	96.62	99.53	98.65	09.45	100.89	87.05	114.48	87.05 to 114.48	75,714	74,689
100,000 TO 149,999	6	106.57	120.28	121.01	26.62	99.40	83.79	224.05	83.79 to 224.05	122,000	147,635
150,000 TO 249,999	11	94.57	96.28	97.99	17.13	98.25	64.22	126.91	71.10 to 124.71	190,409	186,581
250,000 TO 499,999	35	93.17	94.51	94.10	16.01	100.44	49.72	138.80	85.39 to 100.76	352,129	331,352
500,000 TO 999,999	21	88.82	92.03	92.00	13.99	100.03	60.52	134.25	83.03 to 101.49	695,238	639,603
1,000,000 TO 1,999,999	10	90.49	91.19	90.45	19.26	100.82	43.24	120.74	68.43 to 112.67	1,464,281	1,324,407
2,000,000 TO 4,999,999	2	70.79	70.79	71.05	02.29	99.63	69.17	72.41	N/A	2,783,837	1,977,909
5,000,000 TO 9,999,999	1	105.36	105.36	105.36	00.00	100.00	105.36	105.36	N/A	9,200,000	9,693,025
10,000,000 +											
<u>ALL</u>	<u>101</u>	<u>93.51</u>	<u>96.88</u>	<u>92.86</u>	<u>17.73</u>	<u>104.33</u>	<u>43.24</u>	<u>224.05</u>	<u>89.48 to 98.33</u>	<u>593,426</u>	<u>551,054</u>

27 Dodge
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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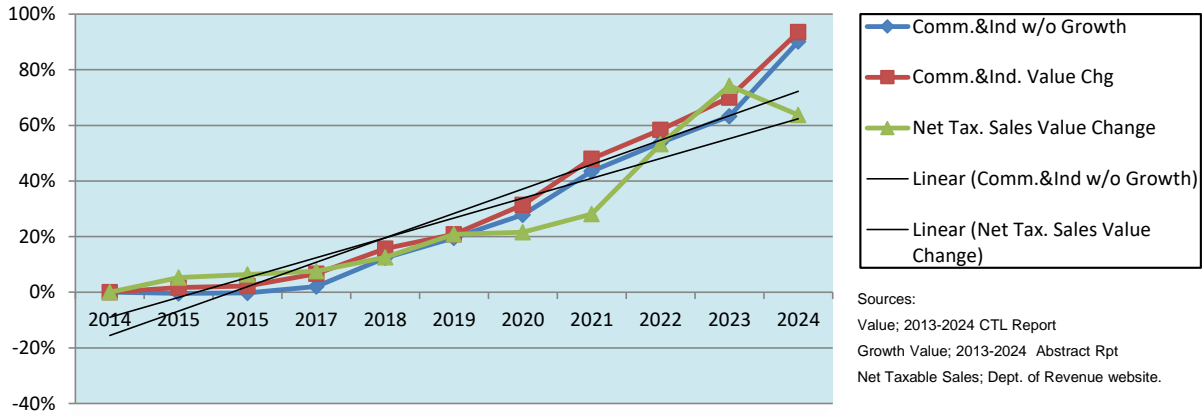
95% Median C.I. : 89.48 to 98.33
 95% Wgt. Mean C.I. : 86.60 to 99.12
 95% Mean C.I. : 92.31 to 101.45

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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
336	2	87.39	87.39	76.27	16.64	114.58	72.85	101.92	N/A	170,000	129,666
341	4	97.00	93.86	85.48	14.49	109.80	72.41	109.03	N/A	1,719,480	1,469,751
344	10	100.19	100.27	94.79	13.90	105.78	77.06	129.45	80.19 to 117.21	382,956	363,001
349	3	77.28	88.94	86.81	22.72	102.45	68.43	121.11	N/A	884,167	767,572
350	4	99.28	98.66	80.82	18.66	122.07	69.17	126.91	N/A	818,093	661,188
351	1	93.17	93.17	93.17	00.00	100.00	93.17	93.17	N/A	395,000	368,016
352	22	91.92	96.74	98.51	14.23	98.20	75.07	138.80	83.81 to 108.94	586,659	577,889
353	16	91.70	99.22	88.82	20.57	111.71	60.52	155.69	83.79 to 113.87	251,219	223,124
381	2	94.47	94.47	95.21	32.02	99.22	64.22	124.71	N/A	205,000	195,173
384	1	97.64	97.64	97.64	00.00	100.00	97.64	97.64	N/A	15,000	14,646
386	1	71.10	71.10	71.10	00.00	100.00	71.10	71.10	N/A	170,000	120,867
406	13	92.21	98.82	88.58	25.53	111.56	49.72	224.05	74.12 to 107.20	390,115	345,570
410	3	96.62	91.18	77.79	13.52	117.21	68.87	108.04	N/A	221,833	172,556
412	4	99.72	100.09	105.82	11.10	94.59	80.16	120.74	N/A	831,250	879,588
419	4	90.27	81.82	67.44	17.85	121.32	43.24	103.50	N/A	741,674	500,217
434	1	121.27	121.27	121.27	00.00	100.00	121.27	121.27	N/A	190,000	230,414
442	3	93.98	98.27	91.36	09.98	107.56	86.34	114.48	N/A	180,000	164,440
482	2	116.51	116.51	116.24	04.78	100.23	110.94	122.08	N/A	272,000	316,184
494	2	83.40	83.40	82.69	03.55	100.86	80.44	86.35	N/A	887,500	733,871
595	2	98.65	98.65	104.41	06.80	94.48	91.94	105.36	N/A	4,950,000	5,168,294
999	1	105.06	105.06	105.06	00.00	100.00	105.06	105.06	N/A	70,000	73,544
<u>ALL</u>	<u>101</u>	<u>93.51</u>	<u>96.88</u>	<u>92.86</u>	<u>17.73</u>	<u>104.33</u>	<u>43.24</u>	<u>224.05</u>	<u>89.48 to 98.33</u>	<u>593,426</u>	<u>551,054</u>

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	\$ 425,945,575	\$ 4,848,803	1.14%	\$ 421,096,772		\$ 431,146,188	
2014	\$ 433,124,692	\$ 8,942,508	2.06%	\$ 424,182,184	-0.41%	\$ 453,926,085	5.28%
2015	\$ 435,380,937	\$ 10,358,580	2.38%	\$ 425,022,357	-1.87%	\$ 458,723,019	1.06%
2015	\$ 454,428,792	\$ 19,626,393	4.32%	\$ 434,802,399	-0.13%	\$ 463,914,656	1.13%
2017	\$ 492,885,293	\$ 14,432,459	2.93%	\$ 478,452,834	5.29%	\$ 485,383,921	4.63%
2018	\$ 514,664,905	\$ 5,531,578	1.07%	\$ 509,133,327	3.30%	\$ 520,950,826	7.33%
2019	\$ 559,808,147	\$ 15,309,900	2.73%	\$ 544,498,247	5.80%	\$ 524,338,050	0.65%
2020	\$ 630,548,905	\$ 19,522,645	3.10%	\$ 611,026,260	9.15%	\$ 552,495,940	5.37%
2021	\$ 674,550,731	\$ 19,665,730	2.92%	\$ 654,885,001	3.86%	\$ 660,589,732	19.56%
2022	\$ 724,209,156	\$ 28,719,844	3.97%	\$ 695,489,312	3.10%	\$ 751,254,585	13.72%
2023	\$ 824,338,074	\$ 14,327,802	1.74%	\$ 810,010,272	11.85%	\$ 705,796,992	-6.05%
2024	\$ 947,260,042	\$ 35,391,659	3.74%	\$ 911,868,383	10.62%	\$ 679,800,614	-3.68%
Ann %chg	8.14%			Average	4.59%	4.12%	4.45%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	-0.41%	1.69%	5.28%
2015	-0.22%	2.22%	6.40%
2016	2.08%	6.69%	7.60%
2017	12.33%	15.72%	12.58%
2018	19.53%	20.83%	20.83%
2019	27.83%	31.43%	21.61%
2020	43.45%	48.04%	28.15%
2021	53.75%	58.37%	53.22%
2022	63.28%	70.02%	74.25%
2023	90.17%	93.53%	63.70%
2024	114.08%	122.39%	57.67%

County Number	27
County Name	Dodge

PAD 2025 R&O Statistics 2025 Values

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	21	Median :	97	COV :	35.15	95% Median C.I. :	87.81 to 114.48
Total Sales Price :	3,567,556	Wgt. Mean :	90	STD :	36.82	95% Wgt. Mean C.I. :	75.33 to 105.12
Total Adj. Sales Price :	3,567,556	Mean :	105	Avg. Abs. Dev :	23.63	95% Mean C.I. :	87.98 to 121.50
Total Assessed Value :	3,218,801						
Avg. Adj. Sales Price :	169,884	COD :	24.46	MAX Sales Ratio :	224.05		
Avg. Assessed Value :	153,276	PRD :	116.09	MIN Sales Ratio :	49.72		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	1	87.81	87.81	87.81		100.00	87.81	87.81	N/A	45,000	39,513
01/01/2022 To 03/31/2022	2	162.99	162.99	195.14	37.47	83.52	101.92	224.05	N/A	84,500	164,896
04/01/2022 To 06/30/2022	2	105.17	105.17	86.58	32.40	121.47	71.10	139.24	N/A	110,000	95,243
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022	2	88.34	88.34	76.06	27.30	116.15	64.22	112.46	N/A	132,500	100,773
01/01/2023 To 03/31/2023	2	85.53	85.53	88.35	09.88	96.81	77.08	93.98	N/A	45,000	39,756
04/01/2023 To 06/30/2023	5	95.46	104.29	87.09	16.91	119.75	80.44	155.69	N/A	384,400	334,776
07/01/2023 To 09/30/2023	4	94.01	88.05	77.81	18.62	113.16	49.72	114.48	N/A	186,000	144,722
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	3	119.61	118.04	111.22	06.80	106.13	105.06	129.45	N/A	37,519	41,729
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	5	101.92	124.82	128.98	40.11	96.77	71.10	224.05	N/A	86,800	111,958
10/01/2022 To 09/30/2023	13	93.98	93.95	83.87	17.78	112.02	49.72	155.69	77.08 to 112.46	232,385	194,910
10/01/2023 To 09/30/2024	3	119.61	118.04	111.22	06.80	106.13	105.06	129.45	N/A	37,519	41,729
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	6	107.19	118.83	110.37	37.08	107.67	64.22	224.05	64.22 to 224.05	109,000	120,304
01/01/2023 To 12/31/2023	11	93.98	94.97	84.63	16.35	112.22	49.72	155.69	77.08 to 114.48	250,545	212,025

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	21	Median :	97	COV :	35.15	95% Median C.I. :	87.81 to 114.48
Total Sales Price :	3,567,556	Wgt. Mean :	90	STD :	36.82	95% Wgt. Mean C.I. :	75.33 to 105.12
Total Adj. Sales Price :	3,567,556	Mean :	105	Avg. Abs. Dev :	23.63	95% Mean C.I. :	87.98 to 121.50
Total Assessed Value :	3,218,801						
Avg. Adj. Sales Price :	169,884	COD :	24.46	MAX Sales Ratio :	224.05		
Avg. Assessed Value :	153,276	PRD :	116.09	MIN Sales Ratio :	49.72		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	21	96.62	104.74	90.22	24.46	116.09	49.72	224.05	87.81 to 114.48	169,884	153,276

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02	1	91.39	91.39	91.39		100.00	91.39	91.39	N/A	304,000	277,828
03	19	97.64	106.73	95.03	25.53	112.31	49.72	224.05	87.81 to 119.61	113,871	108,217
04	1	80.44	80.44	80.44		100.00	80.44	80.44	N/A	1,100,000	884,859

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	21	Median :	97	COV :	35.15	95% Median C.I. :	87.81 to 114.48
Total Sales Price :	3,567,556	Wgt. Mean :	90	STD :	36.82	95% Wgt. Mean C.I. :	75.33 to 105.12
Total Adj. Sales Price :	3,567,556	Mean :	105	Avg. Abs. Dev :	23.63	95% Mean C.I. :	87.98 to 121.50
Total Assessed Value :	3,218,801						
Avg. Adj. Sales Price :	169,884	COD :	24.46	MAX Sales Ratio :	224.05		
Avg. Assessed Value :	153,276	PRD :	116.09	MIN Sales Ratio :	49.72		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	1	129.45	129.45	129.45		100.00	129.45	129.45	N/A	7,556	9,781
Less Than 30,000	3	129.45	127.59	131.70	14.95	96.88	97.64	155.69	N/A	14,852	19,560
<u>__ Ranges Excl. Low \$__</u>											
Greater Than 4,999	21	96.62	104.74	90.22	24.46	116.09	49.72	224.05	87.81 to 114.48	169,884	153,276
Greater Than 15,000	20	96.04	103.51	90.14	24.13	114.83	49.72	224.05	87.81 to 112.46	178,000	160,451
Greater Than 30,000	18	94.72	100.94	89.70	23.52	112.53	49.72	224.05	80.44 to 112.46	195,722	175,562
<u>__ Incremental Ranges__</u>											
0 TO 4,999											
5,000 TO 14,999	1	129.45	129.45	129.45		100.00	129.45	129.45	N/A	7,556	9,781
15,000 TO 29,999	2	126.67	126.67	132.16	22.92	95.85	97.64	155.69	N/A	18,500	24,449
30,000 TO 59,999	5	101.92	105.13	107.44	18.44	97.85	77.08	139.24	N/A	40,000	42,977
60,000 TO 99,999	5	105.06	104.52	105.12	06.92	99.43	93.98	114.48	N/A	68,000	71,485
100,000 TO 149,999	1	224.05	224.05	224.05		100.00	224.05	224.05	N/A	129,000	289,024
150,000 TO 249,999	2	67.66	67.66	67.38	05.08	100.42	64.22	71.10	N/A	185,000	124,657
250,000 TO 499,999	3	91.39	77.77	77.75	15.49	100.03	49.72	92.21	N/A	294,667	229,099
500,000 TO 999,999	1	95.46	95.46	95.46		100.00	95.46	95.46	N/A	500,000	477,322
1,000,000 TO 1,999,999	1	80.44	80.44	80.44		100.00	80.44	80.44	N/A	1,100,000	884,859
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	21	Median :	97	COV :	35.15	95% Median C.I. :	87.81 to 114.48
Total Sales Price :	3,567,556	Wgt. Mean :	90	STD :	36.82	95% Wgt. Mean C.I. :	75.33 to 105.12
Total Adj. Sales Price :	3,567,556	Mean :	105	Avg. Abs. Dev :	23.63	95% Mean C.I. :	87.98 to 121.50
Total Assessed Value :	3,218,801						
Avg. Adj. Sales Price :	169,884	COD :	24.46	MAX Sales Ratio :	224.05		
Avg. Assessed Value :	153,276	PRD :	116.09	MIN Sales Ratio :	49.72		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
336	1	101.92	101.92	101.92		100.00	101.92	101.92	N/A	40,000	40,768
344	1	129.45	129.45	129.45		100.00	129.45	129.45	N/A	7,556	9,781
352	2	89.60	89.60	90.93	02.00	98.54	87.81	91.39	N/A	174,500	158,671
353	5	112.46	115.99	101.56	21.77	114.21	77.08	155.69	N/A	133,400	135,483
381	1	64.22	64.22	64.22		100.00	64.22	64.22	N/A	200,000	128,446
384	1	97.64	97.64	97.64		100.00	97.64	97.64	N/A	15,000	14,646
386	1	71.10	71.10	71.10		100.00	71.10	71.10	N/A	170,000	120,867
406	4	105.91	121.40	99.51	47.62	122.00	49.72	224.05	N/A	186,000	185,089
410	1	96.62	96.62	96.62		100.00	96.62	96.62	N/A	65,000	62,805
442	2	104.23	104.23	105.70	09.83	98.61	93.98	114.48	N/A	70,000	73,987
494	1	80.44	80.44	80.44		100.00	80.44	80.44	N/A	1,100,000	884,859
999	1	105.06	105.06	105.06		100.00	105.06	105.06	N/A	70,000	73,544

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	2	Total	Increase	0%

What IF

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	4	Median :	88	COV :	12.68	95% Median C.I. :	N/A
Total Sales Price :	3,615,000	Wgt. Mean :	89	STD :	11.52	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	3,615,000	Mean :	91	Avg. Abs. Dev :	07.47	95% Mean C.I. :	72.54 to 109.20
Total Assessed Value :	3,200,991						
Avg. Adj. Sales Price :	903,750	COD :	08.50	MAX Sales Ratio :	107.20		
Avg. Assessed Value :	800,248	PRD :	102.62	MIN Sales Ratio :	80.44		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021	2	98.34	98.34	94.20	09.01	104.39	89.48	107.20	N/A	920,000	866,625
01/01/2022 To 03/31/2022											
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023	2	83.40	83.40	82.69	03.55	100.86	80.44	86.35	N/A	887,500	733,871
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	2	98.34	98.34	94.20	09.01	104.39	89.48	107.20	N/A	920,000	866,625
10/01/2022 To 09/30/2023	2	83.40	83.40	82.69	03.55	100.86	80.44	86.35	N/A	887,500	733,871
10/01/2023 To 09/30/2024											
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022											
01/01/2023 To 12/31/2023	2	83.40	83.40	82.69	03.55	100.86	80.44	86.35	N/A	887,500	733,871

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	4	Median :	88	COV :	12.68	95% Median C.I. :	N/A
Total Sales Price :	3,615,000	Wgt. Mean :	89	STD :	11.52	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	3,615,000	Mean :	91	Avg. Abs. Dev :	07.47	95% Mean C.I. :	72.54 to 109.20
Total Assessed Value :	3,200,991						
Avg. Adj. Sales Price :	903,750	COD :	08.50	MAX Sales Ratio :	107.20		
Avg. Assessed Value :	800,248	PRD :	102.62	MIN Sales Ratio :	80.44		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	3	89.48	94.34	92.09	07.77	102.44	86.35	107.20	N/A	838,333	772,044
2	1	80.44	80.44	80.44		100.00	80.44	80.44	N/A	1,100,000	884,859

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02											
03											
04	4	87.92	90.87	88.55	08.50	102.62	80.44	107.20	N/A	903,750	800,248

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	4	Median :	88	COV :	12.68	95% Median C.I. :	N/A
Total Sales Price :	3,615,000	Wgt. Mean :	89	STD :	11.52	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	3,615,000	Mean :	91	Avg. Abs. Dev :	07.47	95% Mean C.I. :	72.54 to 109.20
Total Assessed Value :	3,200,991						
Avg. Adj. Sales Price :	903,750	COD :	08.50	MAX Sales Ratio :	107.20		
Avg. Assessed Value :	800,248	PRD :	102.62	MIN Sales Ratio :	80.44		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>__ Ranges Excl. Low \$__</u>											
Greater Than 4,999	4	87.92	90.87	88.55	08.50	102.62	80.44	107.20	N/A	903,750	800,248
Greater Than 15,000	4	87.92	90.87	88.55	08.50	102.62	80.44	107.20	N/A	903,750	800,248
Greater Than 30,000	4	87.92	90.87	88.55	08.50	102.62	80.44	107.20	N/A	903,750	800,248
<u>__ Incremental Ranges__</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999	1	107.20	107.20	107.20		100.00	107.20	107.20	N/A	490,000	525,260
500,000 TO 999,999	1	86.35	86.35	86.35		100.00	86.35	86.35	N/A	675,000	582,883
1,000,000 TO 1,999,999	2	84.96	84.96	85.42	05.32	99.46	80.44	89.48	N/A	1,225,000	1,046,424
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											

PAD 2025 R&O Statistics 2025 Values

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	4	Median :	88	COV :	12.68	95% Median C.I. :	N/A
Total Sales Price :	3,615,000	Wgt. Mean :	89	STD :	11.52	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	3,615,000	Mean :	91	Avg. Abs. Dev :	07.47	95% Mean C.I. :	72.54 to 109.20
Total Assessed Value :	3,200,991						
Avg. Adj. Sales Price :	903,750	COD :	08.50	MAX Sales Ratio :	107.20		
Avg. Assessed Value :	800,248	PRD :	102.62	MIN Sales Ratio :	80.44		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
406	2	98.34	98.34	94.20	09.01	104.39	89.48	107.20	N/A	920,000	866,625
494	2	83.40	83.40	82.69	03.55	100.86	80.44	86.35	N/A	887,500	733,871

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
PROPERTY TYPE *	04	Total	Increase	0%

What IF

27 Dodge
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 : 43
Total Sales Price : 34,125,296
Total Adj. Sales Price : 34,125,296
Total Assessed Value : 23,903,279
Avg. Adj. Sales Price : 793,612
Avg. Assessed Value : 555,890

MEDIAN : 72
WGT. MEAN : 70
MEAN : 75
COD : 23.67
PRD : 107.32

COV : 36.75
STD : 27.63
Avg. Abs. Dev : 16.98
MAX Sales Ratio : 194.23
MIN Sales Ratio : 34.24

95% Median C.I. : 64.91 to 77.18
95% Wgt. Mean C.I. : 62.48 to 77.61
95% Mean C.I. : 66.92 to 83.44

Printed:3/19/2025 2:10:25PM

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	6	75.35	79.68	76.49	09.58	104.17	71.21	101.38	71.21 to 101.38	917,819	702,074
01-JAN-22 To 31-MAR-22	10	75.78	82.51	69.19	29.41	119.25	42.20	194.23	51.44 to 89.19	656,553	454,260
01-APR-22 To 30-JUN-22	7	72.01	85.53	84.70	20.84	100.98	68.18	117.44	68.18 to 117.44	742,325	628,774
01-JUL-22 To 30-SEP-22	2	102.87	102.87	89.85	36.90	114.49	64.91	140.83	N/A	982,875	883,085
01-OCT-22 To 31-DEC-22	3	82.52	82.57	80.21	06.83	102.94	74.14	91.06	N/A	610,933	490,014
01-JAN-23 To 31-MAR-23	1	48.76	48.76	48.76	00.00	100.00	48.76	48.76	N/A	734,400	358,086
01-APR-23 To 30-JUN-23	3	74.14	73.56	69.41	15.00	105.98	56.59	89.94	N/A	420,667	291,980
01-JUL-23 To 30-SEP-23	1	34.24	34.24	34.24	00.00	100.00	34.24	34.24	N/A	450,000	154,070
01-OCT-23 To 31-DEC-23	5	59.37	55.94	53.26	13.31	105.03	37.03	68.62	N/A	878,400	467,801
01-JAN-24 To 31-MAR-24	2	54.37	54.37	57.89	19.16	93.92	43.95	64.79	N/A	967,314	559,977
01-APR-24 To 30-JUN-24	2	58.21	58.21	57.58	04.09	101.09	55.83	60.58	N/A	1,267,500	729,850
01-JUL-24 To 30-SEP-24	1	68.79	68.79	68.79	00.00	100.00	68.79	68.79	N/A	1,750,000	1,203,848
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	25	74.16	84.30	77.58	24.24	108.66	42.20	194.23	71.70 to 82.70	769,379	596,905
01-OCT-22 To 30-SEP-23	8	74.14	68.92	66.79	20.89	103.19	34.24	91.06	34.24 to 91.06	534,900	357,267
01-OCT-23 To 30-SEP-24	10	59.98	57.37	57.70	12.42	99.43	37.03	68.79	43.95 to 68.62	1,061,163	612,250
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	22	75.78	85.33	78.28	25.88	109.01	42.20	194.23	70.92 to 90.00	707,289	553,647
01-JAN-23 To 31-DEC-23	10	57.98	58.34	54.50	21.28	107.05	34.24	89.94	37.03 to 74.14	683,840	372,710
<u>ALL</u>	43	71.73	75.18	70.05	23.67	107.32	34.24	194.23	64.91 to 77.18	793,612	555,890

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	22	73.40	70.68	66.01	19.96	107.07	37.03	108.46	59.37 to 82.52	804,656	531,148
2	20	71.72	81.31	75.95	26.90	107.06	34.24	194.23	68.18 to 82.11	769,102	584,130
3	1	51.44	51.44	51.44	00.00	100.00	51.44	51.44	N/A	1,040,832	535,434
<u>ALL</u>	43	71.73	75.18	70.05	23.67	107.32	34.24	194.23	64.91 to 77.18	793,612	555,890

27 Dodge
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 : 43
 Total Sales Price : 34,125,296
 Total Adj. Sales Price : 34,125,296
 Total Assessed Value : 23,903,279
 Avg. Adj. Sales Price : 793,612
 Avg. Assessed Value : 555,890

MEDIAN : 72
 WGT. MEAN : 70
 MEAN : 75
 COD : 23.67
 PRD : 107.32

COV : 36.75
 STD : 27.63
 Avg. Abs. Dev : 16.98
 MAX Sales Ratio : 194.23
 MIN Sales Ratio : 34.24

95% Median C.I. : 64.91 to 77.18
 95% Wgt. Mean C.I. : 62.48 to 77.61
 95% Mean C.I. : 66.92 to 83.44

Printed:3/19/2025 2:10:25PM

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	7	74.14	71.65	70.07	13.93	102.25	43.95	89.94	43.95 to 89.94	909,947	637,644
1	5	74.14	69.36	69.84	12.72	99.31	43.95	82.52	N/A	935,100	653,067
2	2	77.37	77.37	70.73	16.26	109.39	64.79	89.94	N/A	847,064	599,088
Dry											
County	17	71.73	67.72	65.35	14.92	103.63	37.03	90.00	53.40 to 80.50	876,399	572,716
1	7	72.65	64.83	60.04	19.59	107.98	37.03	82.70	37.03 to 82.70	789,804	474,172
2	9	71.73	71.77	70.61	09.45	101.64	53.40	90.00	60.58 to 82.11	925,480	653,504
3	1	51.44	51.44	51.44	00.00	100.00	51.44	51.44	N/A	1,040,832	535,434
ALL	43	71.73	75.18	70.05	23.67	107.32	34.24	194.23	64.91 to 77.18	793,612	555,890

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	12	70.00	69.68	68.88	12.21	101.16	43.95	89.94	61.30 to 77.39	851,803	586,762
1	8	71.47	67.70	68.14	13.08	99.35	43.95	82.52	43.95 to 82.52	880,938	600,314
2	4	69.92	73.64	70.53	09.93	104.41	64.79	89.94	N/A	793,532	559,659
Dry											
County	21	71.73	71.34	68.01	19.57	104.90	37.03	140.83	60.58 to 80.50	829,268	564,015
1	9	72.65	65.75	60.18	21.42	109.26	37.03	89.19	42.20 to 82.70	730,970	439,872
2	11	71.73	77.73	75.04	16.94	103.58	53.40	140.83	60.58 to 90.00	890,461	668,185
3	1	51.44	51.44	51.44	00.00	100.00	51.44	51.44	N/A	1,040,832	535,434
Grass											
County	1	74.14	74.14	74.14	00.00	100.00	74.14	74.14	N/A	162,000	120,105
2	1	74.14	74.14	74.14	00.00	100.00	74.14	74.14	N/A	162,000	120,105
ALL	43	71.73	75.18	70.05	23.67	107.32	34.24	194.23	64.91 to 77.18	793,612	555,890

Dodge County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dodge	1	7,890	7,870	7,770	7,750	n/a	7,587	6,016	6,000	7,656
Washington	1	8,605	8,605	7,102	7,005	n/a	5,550	5,250	4,875	6,847
Saunders	1	7,630	n/a	7,040	6,580	n/a	5,880	4,720	4,430	5,759
Saunders	2	7,570	n/a	7,033	6,507	n/a	5,894	5,271	5,111	6,848
Saunders	3	7,471	n/a	6,940	6,382	n/a	5,809	4,967	4,385	6,242
Colfax	1	7,964	7,679	7,558	7,260	6,945	6,600	6,119	5,514	7,130
Dodge	2	9,190	9,160	9,030	9,000	8,940	8,910	8,810	8,780	9,018
Colfax	1	7,964	7,679	7,558	7,260	6,945	6,600	6,119	5,514	7,130
Cuming	4	9,494	9,332	8,962	9,383	6,319	n/a	8,125	6,617	8,669
Burt	2	6,705	7,005	6,605	5,691	n/a	6,505	4,350	5,305	6,052
Washington	1	8,605	8,605	7,102	7,005	n/a	5,550	5,250	4,875	6,847
Dodge	3	6,320	6,130	6,040	5,830	5,650	n/a	5,260	4,920	5,980
Washington	1	8,605	8,605	7,102	7,005	n/a	5,550	5,250	4,875	6,847
Saunders	3	7,471	n/a	6,940	6,382	n/a	5,809	4,967	4,385	6,242

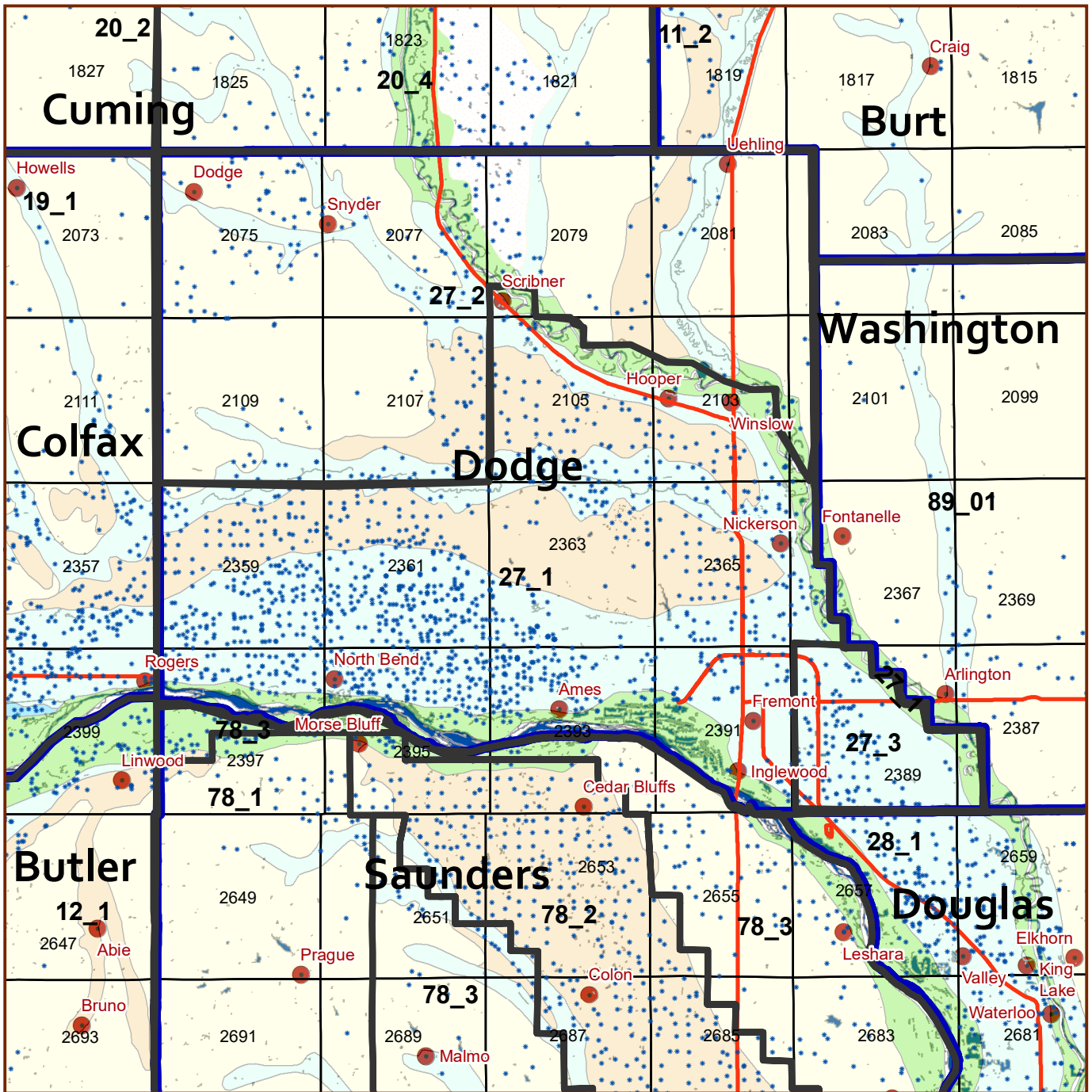
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dodge	1	5,660	5,610	5,449	n/a	5,245	5,185	5,024	5,000	5,453
Washington	1	8,600	8,600	7,085	n/a	5,539	5,500	5,025	4,500	6,710
Saunders	1	7,495	7,200	7,010	n/a	6,085	5,445	4,560	4,240	5,698
Saunders	2	5,682	5,562	5,386	n/a	4,851	4,423	3,893	3,797	5,366
Saunders	3	6,265	6,075	5,944	n/a	5,156	4,848	4,365	4,120	5,468
Colfax	1	7,724	7,607	7,286	7,250	6,639	6,578	6,079	5,595	6,915
Dodge	2	7,843	7,799	7,640	7,590	7,430	7,380	7,207	7,170	7,619
Colfax	1	7,724	7,607	7,286	7,250	6,639	6,578	6,079	5,595	6,915
Cuming	4	8,850	8,844	8,307	8,178	5,018	7,614	6,295	6,023	8,195
Burt	2	6,700	7,000	6,600	n/a	4,510	6,500	4,175	5,298	6,550
Washington	1	8,600	8,600	7,085	n/a	5,539	5,500	5,025	4,500	6,710
Dodge	3	4,690	4,640	4,490	n/a	4,280	4,230	4,025	4,030	4,381
Washington	1	8,600	8,600	7,085	n/a	5,539	5,500	5,025	4,500	6,710
Saunders	3	6,265	6,075	5,944	n/a	5,156	4,848	4,365	4,120	5,468

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dodge	1	2,560	2,550	2,460	2,450	n/a	n/a	n/a	2,220	2,529
Washington	1	2,556	2,350	2,005	1,930	n/a	1,835	1,780	1,553	2,426
Saunders	1	2,720	2,720	2,720	n/a	n/a	n/a	n/a	2,415	2,719
Saunders	2	2,354	2,360	2,365	n/a	n/a	n/a	n/a	2,098	2,339
Saunders	3	2,365	2,365	2,365	n/a	n/a	2,100	n/a	2,100	2,361
Colfax	1	2,200	2,201	2,007	2,007	n/a	1,893	n/a	1,783	2,155
Dodge	2	2,300	2,250	2,200	2,150	n/a	n/a	n/a	n/a	2,260
Colfax	1	2,200	2,201	2,007	2,007	n/a	1,893	n/a	1,783	2,155
Cuming	4	3,702	3,692	2,904	3,231	n/a	n/a	n/a	n/a	3,494
Burt	2	3,100	2,600	2,400	2,080	n/a	n/a	n/a	1,770	2,730
Washington	1	2,556	2,350	2,005	1,930	n/a	1,835	1,780	1,553	2,426
Dodge	3	2,450	2,400	2,350	n/a	n/a	n/a	n/a	n/a	2,426
Washington	1	2,556	2,350	2,005	1,930	n/a	1,835	1,780	1,553	2,426
Saunders	3	2,365	2,365	2,365	n/a	n/a	2,100	n/a	2,100	2,361

County	Mkt Area	CRP	TIMBER	WASTE
Dodge	1	3,210	n/a	215
Washington	1	5,421	n/a	444
Saunders	1	2,856	725	250
Saunders	2	2,520	628	247
Saunders	3	2,477	630	250
Colfax	1	4,559	1,675	205
Dodge	2	3,210	n/a	267
Colfax	1	4,559	1,675	205
Cuming	4	6,705	1,645	357
Burt	2	3,596	n/a	273
Washington	1	5,421	n/a	444
Dodge	3	3,210	n/a	212
Washington	1	5,421	n/a	444
Saunders	3	2,477	630	250

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.

DODGE COUNTY



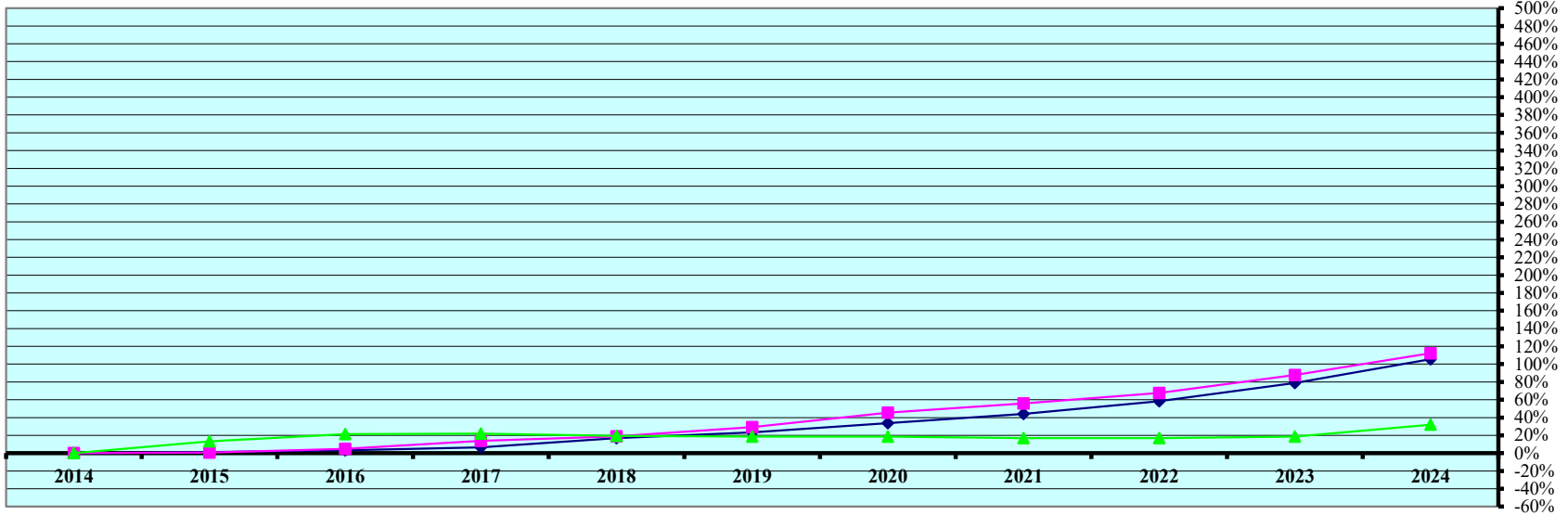
Legend

- Market Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils CLASS

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 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	1,370,479,222	-	-	-	433,124,692	-	-	-	1,371,344,790	-	-	-
2015	1,386,872,444	16,393,222	1.20%	1.20%	435,380,937	2,256,245	0.52%	0.52%	1,554,199,505	182,854,715	13.33%	13.33%
2016	1,414,873,356	28,000,912	2.02%	3.24%	454,428,792	19,047,855	4.37%	4.92%	1,663,137,560	108,938,055	7.01%	21.28%
2017	1,459,884,366	45,011,010	3.18%	6.52%	492,885,293	38,456,501	8.46%	13.80%	1,671,142,440	8,004,880	0.48%	21.86%
2018	1,601,638,654	141,754,288	9.71%	16.87%	514,664,905	21,779,612	4.42%	18.83%	1,636,928,981	-34,213,459	-2.05%	19.37%
2019	1,689,052,262	87,413,608	5.46%	23.25%	559,808,147	45,143,242	8.77%	29.25%	1,626,779,024	-10,149,957	-0.62%	18.63%
2020	1,830,981,916	141,929,654	8.40%	33.60%	630,548,905	70,740,758	12.64%	45.58%	1,626,470,396	-308,628	-0.02%	18.60%
2021	1,974,106,292	143,124,376	7.82%	44.04%	674,550,731	44,001,826	6.98%	55.74%	1,601,984,617	-24,485,779	-1.51%	16.82%
2022	2,170,768,804	196,662,512	9.96%	58.39%	725,445,993	50,895,262	7.55%	67.49%	1,603,931,579	1,946,962	0.12%	16.96%
2023	2,452,589,187	281,820,383	12.98%	78.96%	813,138,722	87,692,729	12.09%	87.74%	1,624,224,066	20,292,487	1.27%	18.44%
2024	2,817,097,438	364,508,251	14.86%	105.56%	919,341,231	106,202,509	13.06%	112.26%	1,808,847,101	184,623,035	11.37%	31.90%

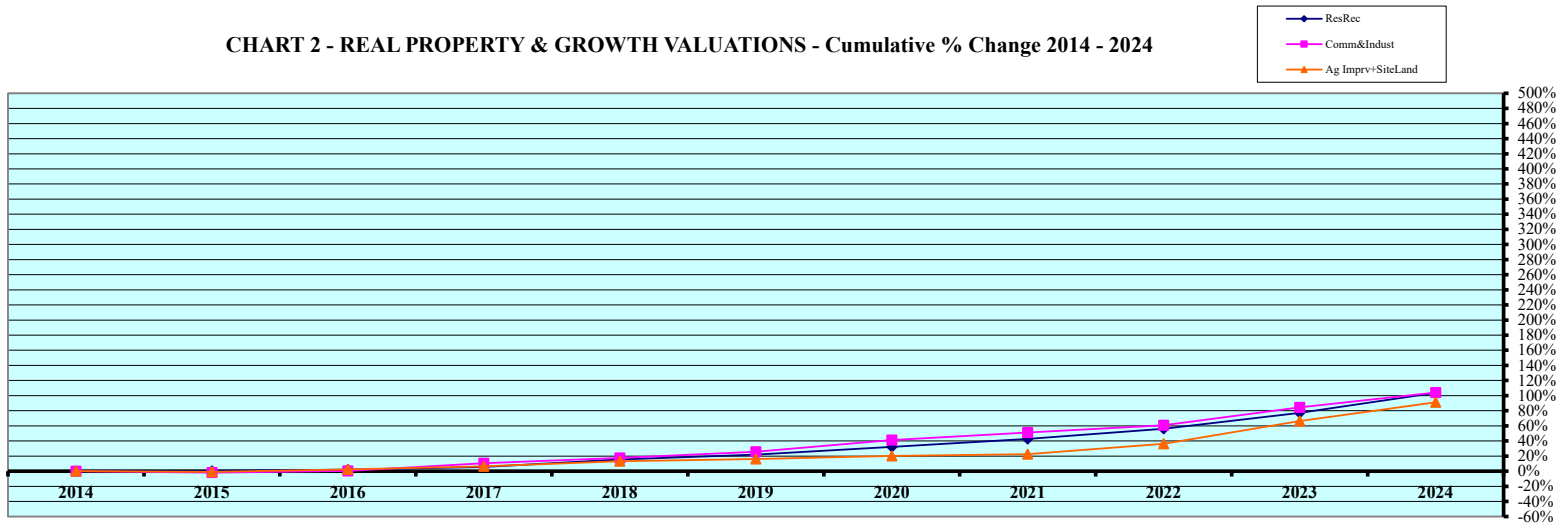
Rate Annual %chg: Residential & Recreational **7.47%** Commercial & Industrial **7.82%** Agricultural Land **2.81%**

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

CHART 1

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

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	1,370,479,222	9,497,603	0.69%	1,360,981,619	--	--	433,124,692	8,942,508	2.06%	424,182,184	--	--
2015	1,386,872,444	10,476,113	0.76%	1,376,396,331	0.43%	0.43%	435,380,937	10,358,580	2.38%	425,022,357	-1.87%	-1.87%
2016	1,414,873,356	15,128,002	1.07%	1,399,745,354	0.93%	2.14%	454,428,792	19,626,393	4.32%	434,802,399	-0.13%	0.39%
2017	1,459,884,366	13,270,056	0.91%	1,446,614,310	2.24%	5.56%	492,885,293	14,432,459	2.93%	478,452,834	5.29%	10.47%
2018	1,601,638,654	18,262,582	1.14%	1,583,376,072	8.46%	15.53%	514,664,905	5,531,578	1.07%	509,133,327	3.30%	17.55%
2019	1,689,052,262	16,810,399	1.00%	1,672,241,863	4.41%	22.02%	559,808,147	15,309,900	2.73%	544,498,247	5.80%	25.71%
2020	1,830,981,916	18,292,200	1.00%	1,812,689,716	7.32%	32.27%	630,548,905	19,522,645	3.10%	611,026,260	9.15%	41.07%
2021	1,974,106,292	18,415,646	0.93%	1,955,690,646	6.81%	42.70%	674,550,731	19,665,730	2.92%	654,885,001	3.86%	51.20%
2022	2,170,768,804	29,565,882	1.36%	2,141,202,922	8.46%	56.24%	725,445,993	28,719,844	3.96%	696,726,149	3.29%	60.86%
2023	2,452,589,187	24,985,953	1.02%	2,427,603,234	11.83%	77.14%	813,138,722	14,327,802	1.76%	798,810,920	10.11%	84.43%
2024	2,817,097,438	25,049,942	0.89%	2,792,047,496	13.84%	103.73%	919,341,231	35,391,659	3.85%	883,949,572	8.71%	104.09%
Rate Ann%chg	7.47%	Resid & Recreat w/o growth				6.47%	7.82%	C & I w/o growth				4.75%

Tax Year	Ag Improvements & Site Land (1)							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2014	67,545,205	35,788,455	103,333,660	4,115,845	3.98%	99,217,815	--	--
2015	68,366,354	35,785,730	104,152,084	1,802,057	1.73%	102,350,027	-0.95%	-0.95%
2016	72,107,635	40,100,395	112,208,030	6,331,650	5.64%	105,876,380	1.66%	2.46%
2017	72,278,880	42,753,220	115,032,100	5,035,375	4.38%	109,996,725	-1.97%	6.45%
2018	75,852,795	47,277,172	123,129,967	6,140,267	4.99%	116,989,700	1.70%	13.22%
2019	72,511,676	50,999,088	123,510,764	3,420,706	2.77%	120,090,058	-2.47%	16.22%
2020	74,524,389	54,101,105	128,625,494	4,303,412	3.35%	124,322,082	0.66%	20.31%
2021	73,270,641	57,528,798	130,799,439	4,194,856	3.21%	126,604,583	-1.57%	22.52%
2022	78,779,594	66,286,148	145,065,742	4,360,235	3.01%	140,705,507	7.57%	36.17%
2023	88,928,859	89,284,124	178,212,983	6,307,588	3.54%	171,905,395	18.50%	66.36%
2024	96,481,798	106,546,855	203,028,653	5,496,692	2.71%	197,531,961	10.84%	91.16%
Rate Ann%chg	3.63%	11.53%	6.99%	Ag Imprv+Site w/o growth		3.40%		

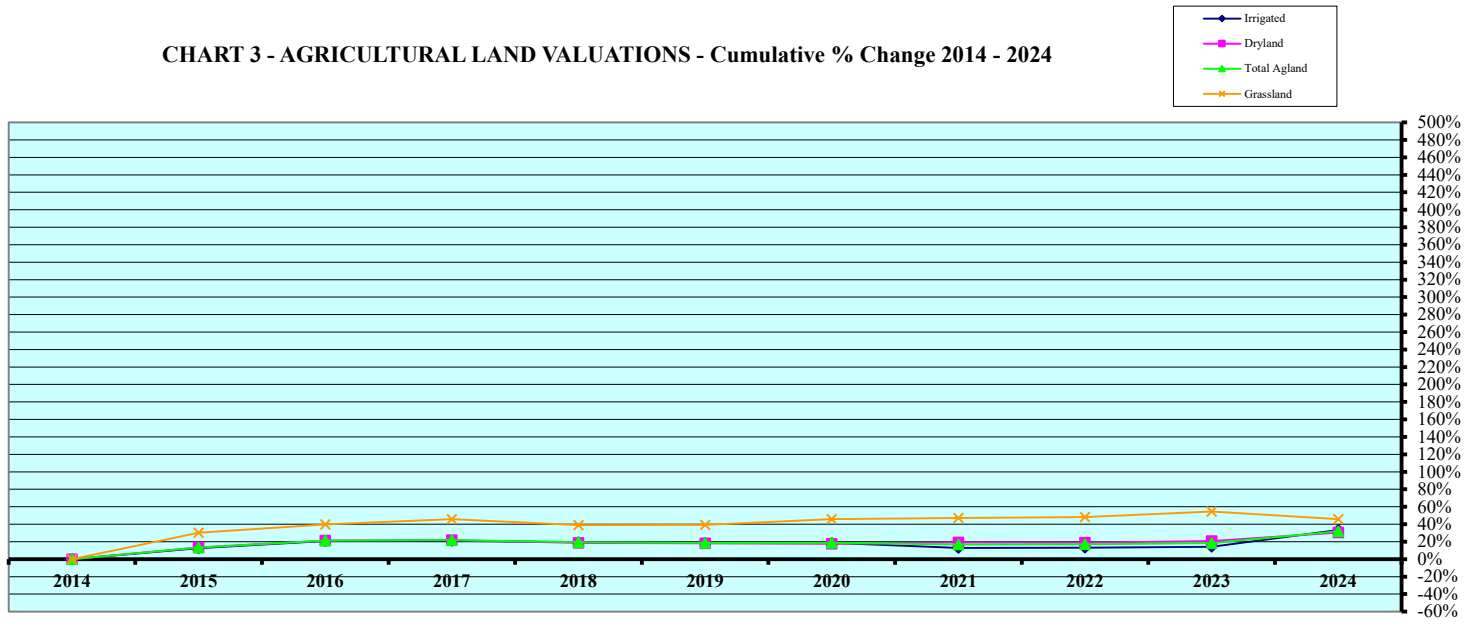
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

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	588,419,045	-	-	-	752,632,635	-	-	-	26,735,525	-	-	-
2015	663,305,925	74,886,880	12.73%	12.73%	853,206,640	100,574,005	13.36%	13.36%	34,810,565	8,075,040	30.20%	30.20%
2016	710,830,785	47,524,860	7.16%	20.80%	912,279,035	59,072,395	6.92%	21.21%	37,371,940	2,561,375	7.36%	39.78%
2017	711,863,945	1,033,160	0.15%	20.98%	917,601,565	5,322,530	0.58%	21.92%	38,975,160	1,603,220	4.29%	45.78%
2018	702,370,888	-9,493,057	-1.33%	19.37%	893,445,978	-24,155,587	-2.63%	18.71%	37,169,587	-1,805,573	-4.63%	39.03%
2019	697,640,482	-4,730,406	-0.67%	18.56%	889,064,064	-4,381,914	-0.49%	18.13%	37,212,499	42,912	0.12%	39.19%
2020	698,723,609	1,083,127	0.16%	18.75%	885,906,867	-3,157,197	-0.36%	17.71%	38,992,926	1,780,427	4.78%	45.85%
2021	663,611,316	-35,112,293	-5.03%	12.78%	896,210,393	10,303,526	1.16%	19.08%	39,316,836	323,910	0.83%	47.06%
2022	665,900,520	2,289,204	0.34%	13.17%	895,628,616	-581,777	-0.06%	19.00%	39,597,781	280,945	0.71%	48.11%
2023	671,590,960	5,690,440	0.85%	14.13%	908,558,204	12,929,588	1.44%	20.72%	41,316,185	1,718,404	4.34%	54.54%
2024	784,763,951	113,172,991	16.85%	33.37%	981,679,209	73,121,005	8.05%	30.43%	39,014,187	-2,301,998	-5.57%	45.93%

Rate Ann.%chg: Irrigated **2.92%** Dryland **2.69%** Grassland **3.85%**

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	3,220,695	-	-	-	336,890	-	-	-	1,371,344,790	-	-	-
2015	2,616,695	-604,000	-18.75%	-18.75%	259,680	-77,210	-22.92%	-22.92%	1,554,199,505	182,854,715	13.33%	13.33%
2016	2,625,300	8,605	0.33%	-18.49%	30,500	-229,180	-88.25%	-90.95%	1,663,137,560	108,938,055	7.01%	21.28%
2017	2,665,170	39,870	1.52%	-17.25%	36,600	6,100	20.00%	-89.14%	1,671,142,440	8,004,880	0.48%	21.86%
2018	2,893,838	228,668	8.58%	-10.15%	1,048,690	1,012,090	2765.27%	211.29%	1,636,928,981	-34,213,459	-2.05%	19.37%
2019	2,861,979	-31,859	-1.10%	-11.14%	0	-1,048,690	-100.00%	-100.00%	1,626,779,024	-10,149,957	-0.62%	18.63%
2020	2,846,994	-14,985	-0.52%	-11.60%	0	0	-	-100.00%	1,626,470,396	-308,628	-0.02%	18.60%
2021	2,846,072	-922	-0.03%	-11.63%	0	0	-	-100.00%	1,601,984,617	-24,485,779	-1.51%	16.82%
2022	2,804,662	-41,410	-1.45%	-12.92%	0	0	-	-100.00%	1,603,931,579	1,946,962	0.12%	16.96%
2023	1,388,017	-1,416,645	-50.51%	-56.90%	1,370,700	1,370,700	-	306.87%	1,624,224,066	20,292,487	1.27%	18.44%
2024	2,032,804	644,787	46.45%	-36.88%	1,356,950	-13,750	-1.00%	302.79%	1,808,847,101	184,623,035	11.37%	31.90%

Rate Ann.%chg: Total Agric Land **2.81%**

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	589,662,670	114,674	5,142			753,827,690	153,224	4,920			26,582,400	15,465	1,719		
2015	644,239,050	114,806	5,612	9.13%	9.13%	796,096,775	152,986	5,204	5.77%	5.77%	30,204,660	15,568	1,940	12.88%	12.88%
2016	710,687,500	114,928	6,184	10.20%	20.26%	913,265,290	152,916	5,972	14.77%	21.39%	37,093,340	15,612	2,376	22.46%	38.23%
2017	712,758,320	114,669	6,216	0.52%	20.88%	913,905,485	152,631	5,988	0.26%	21.71%	38,742,795	16,138	2,401	1.05%	39.67%
2018	706,688,540	113,268	6,239	0.37%	21.33%	893,780,385	152,103	5,876	-1.86%	19.44%	37,447,995	16,068	2,331	-2.92%	35.59%
2019	700,902,078	112,310	6,241	0.03%	21.37%	891,573,591	151,838	5,872	-0.07%	19.35%	38,854,326	16,685	2,329	-0.08%	35.48%
2020	700,009,345	112,504	6,222	-0.30%	21.00%	890,467,352	151,106	5,893	0.36%	19.78%	39,388,127	15,959	2,468	5.99%	43.59%
2021	663,834,325	112,410	5,905	-5.09%	14.85%	897,392,826	150,777	5,952	1.00%	20.98%	39,377,933	15,979	2,464	-0.15%	43.37%
2022	666,163,659	112,815	5,905	-0.01%	14.84%	896,027,925	150,443	5,956	0.07%	21.06%	39,562,542	16,072	2,462	-0.12%	43.20%
2023	670,698,242	112,841	5,944	0.66%	15.59%	909,636,980	150,216	6,056	1.67%	23.09%	41,329,355	16,137	2,561	4.05%	49.00%
2024	784,685,215	112,975	6,946	16.86%	35.08%	982,061,319	150,032	6,546	8.09%	33.05%	38,894,517	16,075	2,420	-5.53%	40.77%

Rate Annual %chg Average Value/Acre: 2.90% 2.68% 3.88%

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	3,219,245	13,735	234			0	0				1,373,292,005	297,098	4,622		
2015	3,201,525	13,792	232	-0.96%	-0.96%	0	5	0			1,473,742,010	297,157	4,959	7.29%	7.29%
2016	2,620,360	14,293	183	-21.02%	-21.78%	30,500	5	6,100	#DIV/0!		1,663,696,990	297,755	5,587	12.66%	20.88%
2017	2,623,795	14,340	183	-0.20%	-21.93%	36,600	6	6,100	0.00%		1,668,066,995	297,783	5,602	0.25%	21.19%
2018	2,951,615	17,080	173	-5.55%	-26.27%	0	0				1,640,868,535	298,518	5,497	-1.87%	18.92%
2019	2,881,372	17,218	167	-3.16%	-28.60%	0	0				1,634,211,367	298,051	5,483	-0.25%	18.62%
2020	2,872,526	16,932	170	1.37%	-27.62%	0	0				1,632,737,350	296,501	5,507	0.43%	19.13%
2021	2,835,670	16,470	172	1.49%	-26.54%	0	0				1,603,440,754	295,635	5,424	-1.51%	17.34%
2022	2,831,476	16,383	173	0.38%	-26.26%	0	0				1,604,585,602	295,713	5,426	0.04%	17.39%
2023	1,384,713	8,388	165	-4.49%	-29.57%	1,370,700	274	5,000			1,624,419,990	287,856	5,643	4.00%	22.08%
2024	2,032,779	8,397	242	46.64%	3.29%	1,356,950	271	5,000	0.00%		1,809,030,780	287,750	6,287	11.41%	36.01%

27
DODGE

Rate Annual %chg Average Value/Acre: 2.79%

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

CHART 4

CHART 5 - 2024 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
37,167	DODGE	368,925,249	63,379,839	130,902,791	2,805,495,149	659,970,088	259,371,143	11,602,289	1,808,847,101	96,481,798	106,546,855	0	6,311,522,302
cnty sectorvalue % of total value:		5.85%	1.00%	2.07%	44.45%	10.46%	4.11%	0.18%	28.66%	1.53%	1.69%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
611	DODGE	1,365,704	645,843	73,612	31,874,182	5,283,136	0	0	45,243	0	0	0	39,287,720
1.64%	%sector of county sector	0.37%	1.02%	0.06%	1.14%	0.80%			0.00%				0.62%
	%sector of municipality	3.48%	1.64%	0.19%	81.13%	13.45%			0.12%				100.00%
27,141	FREMONT	230,657,098	17,332,198	25,142,125	1,858,943,351	529,674,660	157,416,876	0	768,544	0	25,000	0	2,819,959,852
73.02%	%sector of county sector	62.52%	27.35%	19.21%	66.26%	80.26%	60.69%		0.04%		0.02%		44.68%
	%sector of municipality	8.18%	0.61%	0.89%	65.92%	18.78%	5.58%		0.03%		0.00%		100.00%
859	HOOPER	1,670,576	1,816,931	136,953	61,647,166	5,736,310	0	310	19,820	0	0	0	71,028,066
2.31%	%sector of county sector	0.45%	2.87%	0.10%	2.20%	0.87%		0.00%	0.00%				1.13%
	%sector of municipality	2.35%	2.56%	0.19%	86.79%	8.08%		0.00%	0.03%				100.00%
380	INGLEWOOD	900,776	6,736	1,869	21,932,628	5,260,323	0	0	29,112	166,163	48,804	0	28,346,411
1.02%	%sector of county sector	0.24%	0.01%	0.00%	0.78%	0.80%			0.00%	0.17%	0.05%		0.45%
	%sector of municipality	3.18%	0.02%	0.01%	77.37%	18.56%			0.10%	0.59%	0.17%		100.00%
312	NICKERSON	292,780	186,343	659,862	8,936,107	950,021	1,927,051	0	54,104	0	279,185	0	13,285,453
0.84%	%sector of county sector	0.08%	0.29%	0.50%	0.32%	0.14%	0.74%		0.00%		0.26%		0.21%
	%sector of municipality	2.20%	1.40%	4.97%	67.26%	7.15%	14.50%		0.41%		2.10%		100.00%
1,279	NORTH BEND	2,046,171	3,039,136	4,223,327	99,401,798	11,785,987	7,782,433	15,500	3,852	0	0	0	128,298,204
3.44%	%sector of county sector	0.55%	4.80%	3.23%	3.54%	1.79%	3.00%	0.13%	0.00%				2.03%
	%sector of municipality	1.59%	2.37%	3.29%	77.48%	9.19%	6.07%	0.01%	0.00%				100.00%
843	SCRIBNER	1,711,291	1,020,217	116,283	49,358,873	10,565,435	0	0	14,016	0	0	0	62,786,115
2.27%	%sector of county sector	0.46%	1.61%	0.09%	1.76%	1.60%			0.00%				0.99%
	%sector of municipality	2.73%	1.62%	0.19%	78.61%	16.83%			0.02%				100.00%
254	SNYDER	3,922,945	505,047	57,565	16,643,262	2,756,778	4,232,930	0	772,656	0	21,863	0	28,913,046
0.68%	%sector of county sector	1.06%	0.80%	0.04%	0.59%	0.42%	1.63%		0.04%		0.02%		0.46%
	%sector of municipality	13.57%	1.75%	0.20%	57.56%	9.53%	14.64%		2.67%		0.08%		100.00%
241	UEHLING	70,124	524,700	824,477	15,490,883	1,355,359	0	0	595	0	0	0	18,266,138
0.65%	%sector of county sector	0.02%	0.83%	0.63%	0.55%	0.21%			0.00%				0.29%
	%sector of municipality	0.38%	2.87%	4.51%	84.81%	7.42%			0.00%				100.00%
19	WINSLOW	100,344	261,738	753,757	718,152	15,708	5,249	0	0	0	0	0	1,854,948
0.05%	%sector of county sector	0.03%	0.41%	0.58%	0.03%	0.00%	0.00%						0.03%
	%sector of municipality	5.41%	14.11%	40.63%	38.72%	0.85%	0.28%						100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
31,940	Total Municipalities	242,737,810	25,338,890	31,989,831	2,164,946,410	573,383,719	171,364,540	15,810	1,707,942	166,163	374,852	0	3,212,025,964
85.94%	%all municip.sectors of cnty	65.80%	39.98%	24.44%	77.17%	86.88%	66.07%	0.14%	0.09%	0.17%	0.35%		50.89%

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

Total Real Property Sum Lines 17, 25, & 30	Records : 20,890	Value : 6,180,485,818	Growth 64,429,372	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	493	15,556,616	220	18,791,693	96	5,778,501	809	40,126,810	
02. Res Improve Land	10,795	413,288,479	715	72,125,329	1,105	117,366,794	12,615	602,780,602	
03. Res Improvements	11,221	1,817,300,505	1,119	200,633,974	1,251	296,883,929	13,591	2,314,818,408	
04. Res Total	11,714	2,246,145,600	1,339	291,550,996	1,347	420,029,224	14,400	2,957,725,820	19,445,826
% of Res Total	81.35	75.94	9.30	9.86	9.35	14.20	68.93	47.86	30.18
05. Com UnImp Land	139	12,526,523	48	4,275,925	19	392,068	206	17,194,516	
06. Com Improve Land	1,123	133,566,658	122	14,694,394	23	2,213,027	1,268	150,474,079	
07. Com Improvements	1,137	457,752,312	126	92,349,038	27	18,507,903	1,290	568,609,253	
08. Com Total	1,276	603,845,493	174	111,319,357	46	21,112,998	1,496	736,277,848	37,594,953
% of Com Total	85.29	82.01	11.63	15.12	3.07	2.87	7.16	11.91	58.35
09. Ind UnImp Land	44	3,621,756	48	4,984,145	0	0	92	8,605,901	
10. Ind Improve Land	118	12,721,352	106	14,165,389	1	27,789	225	26,914,530	
11. Ind Improvements	132	112,922,790	108	121,518,134	1	51,894	241	234,492,818	
12. Ind Total	176	129,265,898	156	140,667,668	1	79,683	333	270,013,249	3,870,073
% of Ind Total	52.85	47.87	46.85	52.10	0.30	0.03	1.59	4.37	6.01
13. Rec UnImp Land	2	27,910	53	3,833,385	137	6,877,975	192	10,739,270	
14. Rec Improve Land	0	0	8	757,890	22	2,382,085	30	3,139,975	
15. Rec Improvements	0	0	8	842,461	38	522,522	46	1,364,983	
16. Rec Total	2	27,910	61	5,433,736	175	9,782,582	238	15,244,228	0
% of Rec Total	0.84	0.18	25.63	35.64	73.53	64.17	1.14	0.25	0.00
Res & Rec Total	11,716	2,246,173,510	1,400	296,984,732	1,522	429,811,806	14,638	2,972,970,048	19,445,826
% of Res & Rec Total	80.04	75.55	9.56	9.99	10.40	14.46	70.07	48.10	30.18
Com & Ind Total	1,452	733,111,391	330	251,987,025	47	21,192,681	1,829	1,006,291,097	41,465,026
% of Com & Ind Total	79.39	72.85	18.04	25.04	2.57	2.11	8.76	16.28	64.36
17. Taxable Total	13,168	2,979,284,901	1,730	548,971,757	1,569	451,004,487	16,467	3,979,261,145	60,910,852
% of Taxable Total	79.97	74.87	10.51	13.80	9.53	11.33	78.83	64.38	94.54

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	13	168,976	2,910,324	0	0	0
19. Commercial	35	4,003,282	45,720,801	7	203,884	2,442,016
20. Industrial	3	4,939,754	2,305,125	8	21,522,090	204,813,036
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	13	168,976	2,910,324
19. Commercial	0	0	0	42	4,207,166	48,162,817
20. Industrial	0	0	0	11	26,461,844	207,118,161
21. Other	0	0	0	0	0	0
22. Total Sch II				66	30,837,986	258,191,302

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	0	0	1	0	1	0	0
24. Non-Producing	1	0	0	0	2	0	3	0	0
25. Total	0	0	0	0	0	0	4	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	502	218	361	1,081

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	36	2,018,453	415	136,930,270	3,091	1,418,147,512	3,542	1,557,096,235
28. Ag-Improved Land	5	232,943	89	36,487,623	741	424,595,065	835	461,315,631
29. Ag Improvements	5	929,882	97	15,530,258	775	166,352,667	877	182,812,807

30. Ag Total				4,419	2,201,224,673
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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	1	1.00	45,000	
32. HomeSite Improv Land	2	2.00	90,000	47	49.00	2,182,500	
33. HomeSite Improvements	2	0.00	313,750	54	0.00	8,933,254	
34. HomeSite Total							
35. FarmSite UnImp Land	1	1.00	35,000	5	86.11	121,850	
36. FarmSite Improv Land	2	2.40	46,200	75	200.46	1,545,417	
37. FarmSite Improvements	3	0.00	616,132	90	0.00	6,597,004	
38. FarmSite Total							
39. Road & Ditches	0	1.00	0	0	548.31	0	
40. Other- Non Ag Use	0	16.96	33,920	0	1,249.14	2,410,495	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	3	3.00	135,000	4	4.00	180,000	
32. HomeSite Improv Land	486	508.00	22,612,500	535	559.00	24,885,000	
33. HomeSite Improvements	503	0.00	84,298,548	559	0.00	93,545,552	1,565,498
34. HomeSite Total				563	563.00	118,610,552	
35. FarmSite UnImp Land	22	114.06	201,700	28	201.17	358,550	
36. FarmSite Improv Land	665	1,784.55	13,977,075	742	1,987.41	15,568,692	
37. FarmSite Improvements	729	0.00	82,054,119	822	0.00	89,267,255	1,953,022
38. FarmSite Total				850	2,188.58	105,194,497	
39. Road & Ditches	0	7,586.28	0	0	8,135.59	0	
40. Other- Non Ag Use	0	8,506.29	16,264,370	0	9,772.39	18,708,785	
41. Total Section VI				1,413	20,659.56	242,513,834	3,518,520

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	286.99	359,681	3	286.99	359,681

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,168.45	7.91%	48,669,092	8.15%	7,890.00
46. 1A	18,398.77	23.59%	144,798,345	24.25%	7,870.00
47. 2A1	23,012.00	29.51%	178,811,004	29.95%	7,770.34
48. 2A	22,235.17	28.51%	172,317,276	28.86%	7,749.76
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	2,132.75	2.74%	16,180,374	2.71%	7,586.62
51. 4A1	2,617.08	3.36%	15,744,504	2.64%	6,016.06
52. 4A	3,414.85	4.38%	20,489,100	3.43%	6,000.00
53. Total	77,979.07	100.00%	597,009,695	100.00%	7,656.02
Dry					
54. 1D1	2,252.14	5.19%	12,747,113	5.39%	5,660.00
55. 1D	19,798.00	45.62%	111,066,871	46.94%	5,610.00
56. 2D1	7,740.75	17.84%	42,180,568	17.83%	5,449.16
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	7,920.77	18.25%	41,547,488	17.56%	5,245.38
59. 3D	3,495.16	8.05%	18,122,068	7.66%	5,184.90
60. 4D1	391.36	0.90%	1,966,106	0.83%	5,023.78
61. 4D	1,796.01	4.14%	8,980,050	3.80%	5,000.00
62. Total	43,394.19	100.00%	236,610,264	100.00%	5,452.58
Grass					
63. 1G1	3,330.52	51.41%	8,669,291	52.15%	2,602.98
64. 1G	1,377.21	21.26%	3,575,617	21.51%	2,596.28
65. 2G1	1,343.53	20.74%	3,330,659	20.03%	2,479.04
66. 2G	424.00	6.54%	1,042,704	6.27%	2,459.21
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	3.09	0.05%	6,860	0.04%	2,220.06
71. Total	6,478.35	100.00%	16,625,131	100.00%	2,566.26
Irrigated Total					
Irrigated Total	77,979.07	59.35%	597,009,695	70.15%	7,656.02
Dry Total					
Dry Total	43,394.19	33.03%	236,610,264	27.80%	5,452.58
Grass Total					
Grass Total	6,478.35	4.93%	16,625,131	1.95%	2,566.26
72. Waste	3,528.72	2.69%	757,556	0.09%	214.68
73. Other	14.90	0.01%	74,500	0.01%	5,000.00
74. Exempt	322.26	0.25%	0	0.00%	0.00
75. Market Area Total	131,395.23	100.00%	851,077,146	100.00%	6,477.23

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,403.01	12.43%	31,273,673	12.67%	9,190.00
46. 1A	4,898.11	17.89%	44,866,686	18.17%	9,160.00
47. 2A1	4,935.24	18.02%	44,565,238	18.05%	9,030.00
48. 2A	8,013.22	29.27%	72,118,980	29.21%	9,000.00
49. 3A1	359.01	1.31%	3,209,549	1.30%	8,940.00
50. 3A	432.15	1.58%	3,850,456	1.56%	8,910.00
51. 4A1	4,911.11	17.94%	43,266,899	17.52%	8,810.00
52. 4A	428.85	1.57%	3,765,303	1.52%	8,780.00
53. Total	27,380.70	100.00%	246,916,784	100.00%	9,017.91
Dry					
54. 1D1	6,908.61	6.96%	54,185,477	7.16%	7,843.18
55. 1D	42,485.63	42.79%	331,353,039	43.81%	7,799.18
56. 2D1	12,434.60	12.52%	95,000,342	12.56%	7,640.00
57. 2D	395.56	0.40%	3,002,305	0.40%	7,590.01
58. 3D1	2,530.52	2.55%	18,801,782	2.49%	7,430.01
59. 3D	30,759.21	30.98%	226,996,098	30.01%	7,379.78
60. 4D1	861.68	0.87%	6,210,139	0.82%	7,207.01
61. 4D	2,910.92	2.93%	20,871,340	2.76%	7,170.01
62. Total	99,286.73	100.00%	756,420,522	100.00%	7,618.55
Grass					
63. 1G1	4,405.41	49.26%	10,229,695	50.08%	2,322.08
64. 1G	2,475.93	27.68%	5,629,987	27.56%	2,273.89
65. 2G1	1,437.75	16.08%	3,223,108	15.78%	2,241.77
66. 2G	624.72	6.98%	1,343,175	6.58%	2,150.04
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	8,943.81	100.00%	20,425,965	100.00%	2,283.81
Irrigated Total					
Irrigated Total	27,380.70	19.51%	246,916,784	24.06%	9,017.91
Dry Total					
Dry Total	99,286.73	70.74%	756,420,522	73.71%	7,618.55
Grass Total					
Grass Total	8,943.81	6.37%	20,425,965	1.99%	2,283.81
72. Waste	4,494.31	3.20%	1,198,051	0.12%	266.57
73. Other	256.26	0.18%	1,281,300	0.12%	5,000.00
74. Exempt	32.91	0.02%	0	0.00%	0.00
75. Market Area Total	140,361.81	100.00%	1,026,242,622	100.00%	7,311.41

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	665.74	8.44%	4,207,475	8.93%	6,320.00
46. 1A	69.27	0.88%	424,627	0.90%	6,130.03
47. 2A1	4,558.37	57.82%	27,532,556	58.40%	6,040.00
48. 2A	2,449.95	31.08%	14,283,209	30.30%	5,830.00
49. 3A1	4.37	0.06%	24,691	0.05%	5,650.11
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.47	0.01%	2,472	0.01%	5,259.57
52. 4A	135.54	1.72%	666,857	1.41%	4,920.00
53. Total	7,883.71	100.00%	47,141,887	100.00%	5,979.66
Dry					
54. 1D1	867.17	11.72%	4,067,030	12.55%	4,690.00
55. 1D	138.34	1.87%	641,897	1.98%	4,640.00
56. 2D1	1,910.66	25.82%	8,578,881	26.46%	4,490.01
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	4,229.05	57.15%	18,100,332	55.84%	4,280.00
59. 3D	13.32	0.18%	56,345	0.17%	4,230.11
60. 4D1	51.83	0.70%	208,640	0.64%	4,025.47
61. 4D	189.58	2.56%	764,009	2.36%	4,030.01
62. Total	7,399.95	100.00%	32,417,134	100.00%	4,380.72
Grass					
63. 1G1	351.88	53.29%	926,175	53.29%	2,632.08
64. 1G	288.49	43.69%	765,179	44.02%	2,652.36
65. 2G1	19.91	3.02%	46,789	2.69%	2,350.03
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	660.28	100.00%	1,738,143	100.00%	2,632.43
Irrigated Total	7,883.71	48.12%	47,141,887	57.92%	5,979.66
Dry Total	7,399.95	45.17%	32,417,134	39.83%	4,380.72
Grass Total	660.28	4.03%	1,738,143	2.14%	2,632.43
72. Waste	437.86	2.67%	92,757	0.11%	211.84
73. Other	0.23	0.00%	1,150	0.00%	5,000.00
74. Exempt	11.40	0.07%	0	0.00%	0.00
75. Market Area Total	16,382.03	100.00%	81,391,071	100.00%	4,968.31

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	67.61	590,396	11,826.94	87,906,414	101,348.93	802,571,556	113,243.48	891,068,366
77. Dry Land	226.84	1,436,318	11,593.65	74,656,064	138,260.38	949,355,538	150,080.87	1,025,447,920
78. Grass	7.41	17,849	1,773.78	4,269,547	14,301.25	34,501,843	16,082.44	38,789,239
79. Waste	5.71	1,713	1,017.00	269,506	7,438.18	1,777,145	8,460.89	2,048,364
80. Other	0.00	0	2.22	11,100	269.17	1,345,850	271.39	1,356,950
81. Exempt	12.26	0	76.55	0	277.76	0	366.57	0
82. Total	307.57	2,046,276	26,213.59	167,112,631	261,617.91	1,789,551,932	288,139.07	1,958,710,839

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	113,243.48	39.30%	891,068,366	45.49%	7,868.61
Dry Land	150,080.87	52.09%	1,025,447,920	52.35%	6,832.64
Grass	16,082.44	5.58%	38,789,239	1.98%	2,411.90
Waste	8,460.89	2.94%	2,048,364	0.10%	242.10
Other	271.39	0.09%	1,356,950	0.07%	5,000.00
Exempt	366.57	0.13%	0	0.00%	0.00
Total	288,139.07	100.00%	1,958,710,839	100.00%	6,797.80

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Ag 1	0	0	2	277,350	2	801,573	2	1,078,923	58,390
83.2 Ag 2	1	9,600	1	150,015	1	125,950	2	285,565	0
83.3 All River	60	0	0	0	0	0	60	0	0
83.4 Ames/nckrson/winslow	16	142,680	121	1,558,221	181	8,571,761	197	10,272,662	111,822
83.5 Commercial Rural	0	0	1	59,305	1	67,092	1	126,397	0
83.6 Dodge & Scribner	43	457,965	654	12,042,700	658	76,381,479	701	88,882,144	433,093
83.7 Fremont-city	305	10,584,030	8,914	367,344,610	9,240	1,574,560,580	9,545	1,952,489,220	11,882,857
83.8 Fremont-outside	56	1,717,383	43	1,181,239	216	5,893,809	272	8,792,431	898,982
83.9 Hooper	42	778,893	365	10,373,359	366	53,850,531	408	65,002,783	0
83.10 Inglewood	25	578,400	103	4,065,307	130	16,526,553	155	21,170,260	102,384
83.11 Lakes A	135	14,975,840	497	78,720,025	511	179,810,807	646	273,506,672	2,688,888
83.12 Lakes B	22	4,972,265	17	4,792,720	357	39,272,626	379	49,037,611	207,619
83.13 North Bend	55	1,216,452	474	14,191,164	479	64,364,028	534	79,771,644	141,209
83.14 Recreational	127	10,556,555	26	2,722,975	42	870,352	169	14,149,882	0
83.15 Rural Res	91	4,679,248	1,168	103,406,567	1,189	267,509,131	1,280	375,594,946	2,846,104
83.16 Snyder & Uehling	23	196,769	259	5,035,020	264	27,577,119	287	32,808,908	74,478
84 Residential Total	1,001	50,866,080	12,645	605,920,577	13,637	2,316,183,391	14,638	2,972,970,048	19,445,826

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Ag 3	0	0	10	453,119	10	301,730	10	754,849	0
85.2	Ames/nckrson/winslow	9	32,782	19	380,962	21	3,032,568	30	3,446,312	17,379
85.3	Commercial Rural	16	1,144,102	33	3,064,996	38	29,559,757	54	33,768,855	4,370,296
85.4	Dodge & Scribner	17	428,265	135	2,213,610	135	13,961,008	152	16,602,883	208,024
85.5	Fremont-city	155	16,986,513	880	144,746,939	894	571,350,806	1,049	733,084,258	26,234,440
85.6	Fremont-outside	58	6,404,204	159	20,733,642	163	144,933,451	221	172,071,297	10,482,077
85.7	Hooper	6	79,712	61	1,016,360	64	5,433,722	70	6,529,794	59,839
85.8	Inglewood	6	343,206	23	1,166,305	23	9,264,247	29	10,773,758	22,139
85.9	Lakes A	0	0	1	120,000	1	127,190	1	247,190	0
85.10	North Bend	18	245,660	92	1,569,065	99	18,025,884	117	19,840,609	34,356
85.11	Rural Res	1	2,062	3	267,935	3	201,575	4	471,572	0
85.12	Snyder & Uehling	12	133,911	77	1,655,676	80	6,910,133	92	8,699,720	36,476
86	Commercial Total	298	25,800,417	1,493	177,388,609	1,531	803,102,071	1,829	1,006,291,097	41,465,026

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,110.26	50.80%	7,962,256	51.43%	2,560.00
88. 1G	1,280.81	20.92%	3,266,174	21.10%	2,550.08
89. 2G1	1,309.42	21.39%	3,221,166	20.80%	2,459.99
90. 2G	418.89	6.84%	1,026,300	6.63%	2,450.05
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	3.09	0.05%	6,860	0.04%	2,220.06
95. Total	6,122.47	100.00%	15,482,756	100.00%	2,528.84
CRP					
96. 1C1	220.26	61.89%	707,035	61.89%	3,210.00
97. 1C	96.40	27.09%	309,443	27.09%	3,209.99
98. 2C1	34.11	9.58%	109,493	9.58%	3,210.00
99. 2C	5.11	1.44%	16,404	1.44%	3,210.18
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	355.88	100.00%	1,142,375	100.00%	3,210.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	6,122.47	94.51%	15,482,756	93.13%	2,528.84
CRP Total	355.88	5.49%	1,142,375	6.87%	3,210.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	6,478.35	100.00%	16,625,131	100.00%	2,566.26

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	4,298.54	49.32%	9,886,642	50.20%	2,300.00
88. 1G	2,414.55	27.70%	5,432,954	27.59%	2,250.09
89. 2G1	1,378.29	15.81%	3,032,238	15.40%	2,200.00
90. 2G	624.72	7.17%	1,343,175	6.82%	2,150.04
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	8,716.10	100.00%	19,695,009	100.00%	2,259.61
CRP					
96. 1C1	106.87	46.93%	343,053	46.93%	3,210.00
97. 1C	61.38	26.96%	197,033	26.96%	3,210.05
98. 2C1	59.46	26.11%	190,870	26.11%	3,210.06
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	227.71	100.00%	730,956	100.00%	3,210.03
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	8,716.10	97.45%	19,695,009	96.42%	2,259.61
CRP Total	227.71	2.55%	730,956	3.58%	3,210.03
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	8,943.81	100.00%	20,425,965	100.00%	2,283.81

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	267.61	55.05%	655,668	55.61%	2,450.09
88. 1G	198.61	40.86%	476,664	40.43%	2,400.00
89. 2G1	19.91	4.10%	46,789	3.97%	2,350.03
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	486.13	100.00%	1,179,121	100.00%	2,425.53
CRP					
96. 1C1	84.27	48.39%	270,507	48.39%	3,210.00
97. 1C	89.88	51.61%	288,515	51.61%	3,210.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	174.15	100.00%	559,022	100.00%	3,210.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	486.13	73.62%	1,179,121	67.84%	2,425.53
CRP Total	174.15	26.38%	559,022	32.16%	3,210.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	660.28	100.00%	1,738,143	100.00%	2,632.43

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

27 Dodge

	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	2,805,495,149	2,957,725,820	152,230,671	5.43%	19,445,826	4.73%
02. Recreational	11,602,289	15,244,228	3,641,939	31.39%	0	31.39%
03. Ag-Homesite Land, Ag-Res Dwelling	96,481,798	118,610,552	22,128,754	22.94%	1,565,498	21.31%
04. Total Residential (sum lines 1-3)	2,913,579,236	3,091,580,600	178,001,364	6.11%	21,011,324	5.39%
05. Commercial	659,970,088	736,277,848	76,307,760	11.56%	37,594,953	5.87%
06. Industrial	259,371,143	270,013,249	10,642,106	4.10%	3,870,073	2.61%
07. Total Commercial (sum lines 5-6)	919,341,231	1,006,291,097	86,949,866	9.46%	41,465,026	4.95%
08. Ag-Farmsite Land, Outbuildings	93,866,394	105,194,497	11,328,103	12.07%	1,953,022	9.99%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	12,680,461	18,708,785	6,028,324	47.54%		
11. Total Non-Agland (sum lines 8-10)	106,546,855	123,903,282	17,356,427	16.29%	1,953,022	14.46%
12. Irrigated	784,763,951	891,068,366	106,304,415	13.55%		
13. Dryland	981,679,209	1,025,447,920	43,768,711	4.46%		
14. Grassland	39,014,187	38,789,239	-224,948	-0.58%		
15. Wasteland	2,032,804	2,048,364	15,560	0.77%		
16. Other Agland	1,356,950	1,356,950	0	0.00%		
17. Total Agricultural Land	1,808,847,101	1,958,710,839	149,863,738	8.29%		
18. Total Value of all Real Property (Locally Assessed)	5,748,314,423	6,180,485,818	432,171,395	7.52%	64,429,372	6.40%

2025 Assessment Survey for Dodge County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	1 Appraiser, 3 Appraiser Assistants
3.	Other full-time employees:
	2 Administrative Assistants
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$632,875
7.	Adopted budget, or granted budget if different from above:
	\$632,875
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$269,820
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$97,000Total, Vanguard \$40,000, Pictometry \$42,000 and gWorks \$15,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$12,000
12.	Amount of last year's assessor's budget not used:
	\$101,247.23

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard Appraisals Inc.
2.	CAMA software:
	Vanguard Appraisals Inc.
3.	Personal Property software:
	Vanguard Appraisals Inc.
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessment Staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes. It is https://dodge.gworks.com .
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	Pictometry/Eagleview
10.	When was the aerial imagery last updated?
	February 2022 will have new in March/April 2025

C. Zoning Information

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

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

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	gWorks
3.	Other services:
	Eagle View Technologies: Pictometry Online (Office use only)

E. Appraisal /Listing Services

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

2025 Residential Assessment Survey for Dodge County

1.	Valuation data collection done by:
	Assessor; Appraiser; Appraiser Assistant; Administrative Staff
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	Cost approach with market depreciation is used to estimate the market value of residential properties.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Both. Depreciation tables are based on local market information.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No; there is one depreciation table County-wide. Each valuation group has market (economic) factors.
5.	Describe the methodology used to determine the residential lot values?
	Vacant lot analysis and sales are used to determine residential lot values.
6.	How are rural residential site values developed?
	Studied total improved sales and backed into land value by using abstraction method.
7.	Are there form 191 applications on file?
	Yes
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	They are valued similar to all residential land within the county: a vacant lot discount is determined by analyzing sales, holding periods and other factors associated with vacant land held for redevelopment, which then is applied to vacant land being held for redevelopment using a discounted cash flow analysis.

2025 Commercial Assessment Survey for Dodge County

1.	Valuation data collection done by:
	Assessor; Appraiser; Appraiser Assistants; Administrative Staff
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	Primarily cost approach with depreciation established from sale information. Income information is used when there is sufficient data -- primarily for rent-restricted housing facilities.
2a.	Describe the process used to determine the value of unique commercial properties.
	The County looks for comparable sales, including outside the county.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Currently using CAMA Vendor depreciation schedules.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Yes
5.	Describe the methodology used to determine the commercial lot values.
	Primarily vacant sales analysis.

2025 Agricultural Assessment Survey for Dodge County

1.	Valuation data collection done by:
	Assessor, Appraiser; Appraiser Assistant; Administrative Staff
2.	Describe the process used to determine and monitor market areas.
	Sold property is reviewed and the sale prices analyzed. Similar LCGs are compared to determine if market areas need to be created or combined.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Rural residential parcels are stratified by area then analyzed to determine value differences, if any. Most recreational properties are in areas adjoining the Platte and Elkhorn Rivers and Maple Creek.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	No. The parcels under 20 acres has a homesite of \$50,000, those over 20 have a homesite of \$45,000.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	Intensive use land is valued the same as farm site, based on the land can be converted back to crop land. The value is \$10,000 under the improvement and \$5,000 for the remainder being the same as farm sites.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	The assessor and head appraiser reviews every sale in the county to see what the selling price per acre was. A physical review also occurs, which leads to more information about the sale, such as obvious signs of recreational usage. Additionally, permit reviews discover non-agricultural characteristics.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	no
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	N/A
7b.	What process was used to determine if non-agricultural influences exist in the county?
	unknown?
	<i><u>If your county recognizes a special value, please answer the following</u></i>
7c.	Describe the non-agricultural influences recognized within the county.
	N/A
7d.	Where is the influenced area located within the county?

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

2024 PLAN OF ASSESSMENT FOR DODGE COUNTY

(2025 – 2026 – 2027)

Prepared by Debbie Churchill, County Assessor

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

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

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Dodge County:

Per the 2024 County Abstract, Dodge County consists of the following real property types:

Total Parcels in Dodge County: 21,040
Total Taxable Value Base: \$5,799,604,935

	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>Taxable Value</u>	<u>% of Taxable Value Base</u>
Residential	14,547	69.05%	\$ 2,827,626,551	48.74%
Commercial	1,483	7.07%	\$ 670,809,288	11.57%
Industrial	345	1.68%	\$ 276,450,754	4.77%
Recreational	270	1.30%	\$ 11,601,449	0.20%
Agricultural	4,391	20.90	\$ 2,013,116,893	34.71%
<i>Special Value</i>	0	0.00%	\$ 0	0.00%

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

Agricultural land - taxable acres: 287,749.85 (does not include Ag Exempt)

Other pertinent facts: Dodge County is 535 square miles or 342,400 acres of which 84.04% is agricultural broken down into the following categories:

	<u>Taxable Acres</u>	<u>% of Total Taxable Acres</u>
Irrigated	112,974.71	39.26%
Dry	150,031.91	52.14%
Grass	16,074.68	5.59%
Waste	8,397.16	2.92%
Other	271.39	0.09%
<hr/>		
Ag Exempt	339.55	

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

For more information, see 2024 Reports & Opinions, Abstract, and Assessor Survey.

Current Resources:

A. Staff/Budget/Training

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

The total budget for Dodge County for fiscal period 2024/2025 is \$631,875. This includes money for technological budget items such as the Vanguard CAMA System, gWorks GIS website, and upgraded Pictometry. Also included is an estimate of possible contracted appraisals on one Commercial property with the option for others if needed.

An Assessor, Deputy Assessor, or anyone with an Assessor certificate is required to obtain 60 hours of continuing education every 4 years to maintain certification. These are achieved through attending Assessor workshops, meetings, webinars, and other educational classes to further knowledge of the assessment and appraisal fields. Beginning January 2023, all continuing

education hours returned to zero and a new 4-year time frame began with certificate holders currently working on accumulating 60 hours by the end of the year 2026.

There are no education requirements for Assessment staff not holding a certificate. Classes are voluntarily attended throughout the year on various subjects such as Vanguard user groups and webinars, GIS training, and classes provided by or through the Nebraska Department of Revenue.

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

B. Cadastral Maps

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

C. Property Record Cards

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

D. Software for CAMA, Assessment Administration, GIS

Dodge County's CAMA System conversion from Orion/Tyler Technologies to Vanguard was completed on August 1, 2018. All Residential values (except for ½ of the townships) are live. All Commercial values (except for ½ of the townships and south of the railroad tracks in Fremont) are live. One-half of the township rural values are live. It is anticipated that by 2025, all values within Dodge County will be running on live data. GIS mapping became available in June of 2014 with Beacon/Schneider Corp, replaced by GIS Workshop (now gWorks) on August 1, 2016. Dodge County also utilizes Pictometry as an additional aid and anticipates going from a 3-year flyover schedule to every 2 years for greater accuracy. The Assessor's Office continues to look for new and/or innovative ways to update information found under the Assessor Tab for the GIS Website. This information greatly benefits the Assessor, other county offices, and the public.

E. Web based – Property Record Information Access

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

Current Assessment Procedures for Real Property:

A. Discover, List & Inventory All Property

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

Sales Reviews on both Residential and Commercial properties are verified on online sales sites, LoopNet, and the MLS. For further information, the newly reinstated sales review questionnaire forms are mailed only to buyers for clarification.

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

B. Data Collection

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

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

C. Review Assessment Sales Ratio Studies before Assessment Actions

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

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

D. Approaches to Value

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

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

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

E. Reconciliation of Final Value and Documentation

See above

F. Review Assessment Sales Ratio Studies after Assessment Actions

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

G. Notices and Public Relations

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

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

It is also necessary to establish and foster a congenial working relationship with professional organizations and the public, including a courteous and calm atmosphere, cooperation, respect, timely and complete information, etc.

Level of Value, Quality, and Uniformity for Assessment Year 2024:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD**</u>
Residential	97%	12.55	102.43
Commercial	96%	20.80	111.71
Agricultural Land	75%	20.91	104.51

Dodge County has no Special Valuation

* COD means Coefficient of Dispersion

** PRD means Price Related Differential

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

Assessment/Appraisal Actions Completed for Assessment Year 2024:

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

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

Residential:

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

All Fremont/Inglewood subdivisions were reviewed. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place. All residential parcels, excluding rural areas, went “live” for the first time since the 2018 conversion.

Approximately one-half of rural residential properties/townships were reviewed with values going “live” for the first time since the 2018 conversion. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Measurements verified/pictures updated. Correct values in place.

Continued reviewing lake properties: Lakes A (year-round residences); Lakes B (seasonal residences). Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place.

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

Continued reviewing Improvements on Leased Land (IOLL’s) throughout the county. Sent information to gWorks to identify on the public GIS map. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place.

Commercial:

Reviewed land values, paying special attention to those parcels south of the Fremont railroad tracks, correcting conversion errors from CAMA system Orion/Tyler Technologies to Vanguard. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes.

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

Continued reviewing approximately one-half of the rural properties/townships in the county. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes.

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

Agricultural:

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

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

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

Assessment/Appraisal Actions Planned for Assessment Year 2025:

A meeting with a Vanguard representative is scheduled to determine if current Cost and Depreciation tables need updating for the entire county.

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

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

Residential:

Review residential properties in Hooper, Scribner and Snyder. Carefully examine prior vs current values for any errors and/or inconsistencies. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes.

Review remaining one-half of rural residential properties/townships with values going “live” for the first time since the 2018 conversion. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes.

Review remaining residential lake properties: Lakes A (year-round residences); Lakes B (seasonal residences), correcting conversion errors from CAMA system Orion/Tyler Technologies to Vanguard, with values going “live” for the first time since the 2018 conversion. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes.

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

Review IOLL properties throughout the county for any changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes.

Commercial:

Review commercial/industrial properties located in Fremont south of the railroad tracks, with values going “live” for the first time since the 2018 conversion. Measurements verified/pictures updated. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes.

Review remaining one half of the rural commercial properties, with values going “live” for the first time since the 2018 conversion. Measurements verified/pictures updated. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes.

Agricultural:

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

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

Review parcels with water, such as lakes, ponds, etc. to determine if value meets market demands. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place.

Review CRP and WRP land to determine if any changes and/or updates need to be made. Verify the Assessor’s Office has contracts for all land classified as such.

Verify if sales information in Market Areas 1, 2, and 3, need to be adjusted.

Assessment/Appraisal Actions Planned for Assessment Year 2026:

Determine if current cost and depreciation tables need adjusting for the entire county.

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

Residential:

Review Fremont residential subdivisions. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place.

Review Dodge, Snyder and Uehling. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place.

Review rural residential. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place.

Review Lakes A properties (year-round residences). Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place.

Review mobile home courts throughout the county for changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place.

Review IOLL properties for changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place.

Commercial:

Review commercial properties in Fremont-Original Town. Measurements verified/pictures updated. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes.

Review commercial properties in the county's other cities/towns/villages for correct occupancy codes, uniformity, and equalization. Measurements verified/pictures updated. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes.

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

Agricultural:

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

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

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

Assessment/Appraisal Actions Planned for Assessment Year 2027:

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

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

Residential:

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

Review Nickerson, Inglewood, and Winslow. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place.

Review rural residential properties. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place.

Review Lakes B properties (seasonal residences). Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place.

Review mobile home courts throughout the county for any changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place.

Commercial:

Review Fremont commercial properties along the East 23rd St corridor. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes.

Review commercial properties in the county's other cities/towns/villages for correct occupancy codes, uniformity, and equalization. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes.

Agricultural:

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

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

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

Other Functions Performed by the Assessor's Office but not limited to:

Record Maintenance, Mapping updates, Ownership Changes:

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

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

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

Personal Property:

Administer annual filing of 1669 schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

In 2020, Dodge County implemented the new Vanguard efile program. Several years later, it has not caught on with property owners, or performed in the manner we had hoped for. The decision was made to end the program for 2025, and return to the former paper-copy filing system.

Permissive Exemptions:

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

Dodge County currently has 93 approved permissive exemption applications on file for a total of 204 exempt parcels and 34 exempt cemetery organizations.

Taxable Government Owned Property:

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

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

Homestead Exemptions:

Administer 1,383 submitted filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

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

Centrally Assessed:

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

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

Tax Increment Financing:

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

There are 66 Tax Increment Financing (TIF) parcels throughout the county with a combined assessed value of \$257,742,122, a combined base value of \$30,865,941, and a combined excess value of \$226,876,181.

51 TIF parcels in Fremont:

- (1) Yager Hospitality
- (1) Yager Retail Project – Phase One
- (1) Yager Retail Project – Phase Two
- (1) Yager Retail Project – Phase Three
- (20) South Broad Street Development
- (1) Fountain Springs Estates Housing Project
- (6) Costco Poultry Project
- (3) North Broad St Project, d/b/a Nebr Irrigated Seeds
- (1) Fountain Springs Apts Redevelopment
- (1) WCBS Redevelopment Project
- (1) Fountain Springs Apts 2nd Add Project 2A
- (3) Fountain Springs Apts 2nd Add Project 2B
- (2) Fountain Springs Apts 3rd Add Project 3

- (1) DPA Auctions Redevelopment Project
 - (2) Fremont RD Leasing Redevelopment Project Phase 1
 - (4) Fremont RD Leasing Redevelopment Project Phase 2
 - (2) Wholestone Farms Redevelopment Project Phase 1
- 4 TIF parcels in Scribner:
- (4) Hoppe SF HS Redevelopment Project
- 1 TIF parcel in Snyder:
- (1) Hunke Development LLC, d/b/a Redevelopment Area #1
- 10 TIF parcels in Hooper
- (1) First National Bank Northeast
 - (9) Hooper School Park Subdivision

Tax Districts and Tax Rates:

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

Tax Lists:

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

Tax List Corrections:

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

County Board of Equalization:

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

TERC Appeals:

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

TERC Statewide Equalization:

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

Education:

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

Special Valuation (Greenbelt):

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

Sales File:

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

Conclusion:

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

Respectfully submitted:

Debbie Churchill 6/15/2024
Dodge County Assessor Date

Mitch Hart 6/15/2024
Dodge County Appraiser Date