

NEBRASKA

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DEPARTMENT OF REVENUE

**2026 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

DODGE COUNTY

April 7, 2026

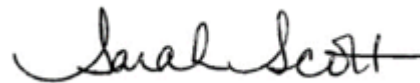
Commissioner Keetle :

The 2026 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,



Sarah Scott
Property Tax Administrator
402-471-5962

cc: Brandy Marshall, Dodge County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

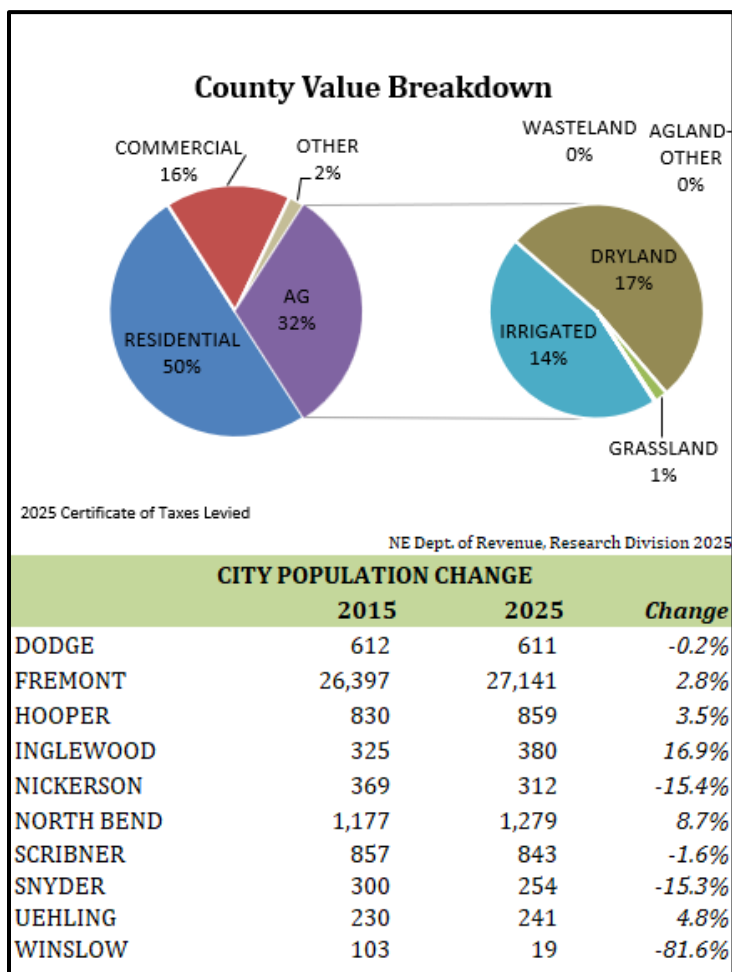
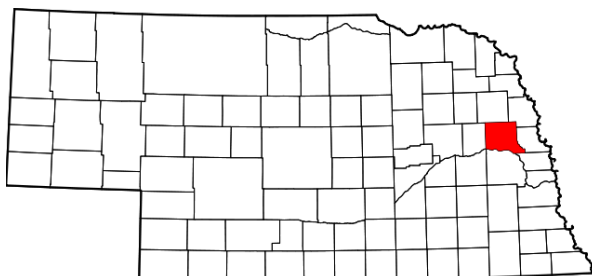
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 529 square miles, Dodge County has 37,884 residents, a 2% population increase from the 2020 U.S. Census.¹ The report indicates that 67% of county housing is owner occupied and 88% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$214,234.²



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 992 employer establishments with a total employment figure of 15,291. This represents a 2 % decrease in total employment from 2022-2023.¹

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

¹ *QuickFacts Dodge County, Nebraska*. (n.d.). U.S. Census Bureau Quick Facts: United States. Retrieved March 3, 2026, from <https://www.census.gov/quickfacts/fact/table/dodgecountynebraska>

² *Average residential value*. (2025). 2025 Average Residential Value, Neb. Rev. Stat. § 77-3506.02. Retrieved March 3, 2026, from <https://revenue.nebraska.gov/sites/default/files/doc/pad/homestead/2025%20Average%20Res%20Value.pdf>

2026 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.

Upon review of sales, it was determined that all sales available for measurement are arm's-length transactions. The county assessor mails questionnaires to buyers to assist with sales usability determinations. The sales usability ratio for Dodge County is higher than the statewide average.

Dodge County has ten valuation groups that are stratified based on geographic locations. The six-year inspection and review cycle is current. To complete the review cycle, both physical inspections and Eagle View Pictometry are utilized. A current valuation methodology is also on file.

2026 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	*2025	*2025	
2	North Bend	2024	2024	*2025	*2025	
3	Hooper	2024	2024	*2025	2025	
4	Dodge and Scribner	2024	2024	*2025	2021, 2025	Scribner only reviewed
5	Snyder and Uehling	2024	2024	*2025	2022, *2025	
6	Rural Residential	2024	2024	*2025	*2025	
8	Ames, Nickerson, Winslow	2024	2024	*2025	2022, 2025	Winslow 2025
9	Lake 1	2024	2024	*2025	*2025	
10	Lake 2	2024	2024	*2025	*2025	
11	Inglewood	2024	2024	*2025	*2022	
Additional comments: All pick-up work completed. Did building permits as well.						
* = assessment action for current year						

Description of Analysis

Analysis of the statistical profile reveals all three measures of central tendency are within the acceptable range. The qualitative statistics are within the IAAO recommended guidelines. All valuation groups have enough sales for statistical analysis and have measures of central tendency within the acceptable range.

2026 Residential Correlation for Dodge County

The PRD is high in Valuation Group 4. This sample contains the most extreme high outlier and does display some regressivity, but not significantly. Portions of Valuation Group 4 are due for review in the next year. A substat of Valuation Group 4 can be found in the appendix of this report.

The sales file shows minimal change, which is consistent with the reported assessment actions of review work and lot studies only. The 2026 County Abstract of Assessment, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) indicate that the residential population changed similarly to the sales and supports that assessment changes were equitably applied.

Equalization and Quality of Assessment

The quality of assessment of residential property in Dodge County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	799	95.56	96.51	95.82	10.34	100.72
2	34	93.51	95.07	92.28	12.02	103.02
3	37	93.01	93.87	92.30	13.10	101.70
4	74	95.61	99.44	95.59	14.57	104.03
5	24	95.57	97.70	94.50	14.34	103.39
6	48	92.95	94.13	91.33	13.74	103.07
8	4	90.60	89.07	92.88	09.15	95.90
9	22	95.38	96.01	95.36	12.37	100.68
11	5	95.19	90.53	91.37	10.73	99.08
____ALL____	1,047	95.23	96.43	95.21	11.10	101.28

Level of Value

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

2026 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 commercial sales usability rate for Dodge County is slightly below the statewide average. However, review of sales supported that all arm's-length transactions have been used for measurement purposes.

The Dodge County Assessor uses two valuation groups to separate Fremont from the rest of commercial property in the county. Fremont is the largest and most viable commercial market in the county. The six-year inspection and review cycle is current. To complete the review cycle, both physical inspections and Eagle View Pictometry are utilized.

2026 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	*2025	2020-2024	
2	All except Fremont	2024	2024	*2025	2020-2022	
Additional comments: All pick-up work completed. Did building permits as well.						
* = assessment action for current year						

Description of Analysis

Analysis of the statistical report for the commercial class shows all measures of central tendency and qualitative statistics are within the acceptable range. Each valuation group has a median within the acceptable range.

Assessment actions are equally reflected in both the sales study and the 2026 County Abstract of Assessment for Real Property, Form 45 Compared to the 2025 Certificate of Taxes Levied Report (CTL).

Equalization and Quality of Assessment

The statistical analysis of the data and review of assessment practices both support that commercial property in Dodge County is uniformly assessed. The quality of assessment of commercial property complies with generally accepted mass appraisal techniques.

2026 Commercial Correlation for Dodge County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	64	92.99	93.40	94.92	13.49	98.40
2	23	99.18	103.23	89.32	17.60	115.57
____ALL____	87	93.96	96.00	94.44	15.00	101.65

Level of Value

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

2026 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.

Upon review of sales, it was determined that all sales available for measurement are arm's length transactions. The agricultural sales usability percentage for Dodge County is above the statewide average.

Dodge County has two market areas that are adequately stratified. Previously, a third market area was in the southeast corner of the county with few sales and no soil differences. Thus, it was reduced to two market areas for this assessment year. The county assessor is compliant with the six-year inspection and review cycle. To complete the review cycle, both physical inspections and Eagle View Pictometry are utilized.

2026 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	*2025	*2025	
AB DW	Agricultural dwellings	2024	2024	*2025	*2025	
Additional comments: All pick-up work completed. Did building permits as well.						
* = 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	*2025	Irrigated increased 18%, dry increased 48%, increase to grass 2%
2	Northern portion of county	2023	Irrigated increased 1%, dry increased 5%, increase to grass 14%
Additional comments: All pick-up work completed.			
* = assessment action for current year			

2026 Agricultural Correlation for Dodge County

Description of Analysis

The overall statistics for the agricultural class show all three measures of central tendency as well as the COD within the acceptable range. The median is within the acceptable range for both market areas.

Review of the 80% Majority Land Use (MLU) substrata show that Market Area 1 is slightly high; the county assessor set values and later decided to combine market areas, which brought in a single additional irrigated land sale, pushing the median slightly over the acceptable range. The median moves from 73-78% when a sale is removed from either end of the array. A substat of Market Area 1, 80% Irrigated MLU can be found in the appendix of this report.

80% MLU dryland is within the acceptable range and there is only a single grassland sale in the county, which is high. All land use values are comparable to the surrounding counties, which indicates that values in Dodge County are equitably valued.

Dodge County has a school bond subject to a reduced level of value, pursuant to LB 2. A school district statistic can be found in the Appendix of this report; the statistic shows Dodge County does not have any sales withing the school district boundary. Review of the assessed values established by the county assessor supports that values were reduced as required by state statute.

Equalization and Quality of Assessment

Review of the statistical sample, neighboring counties and assessment practices indicate that the Dodge County Assessor has achieved value equalization. Agricultural improvements are equalized and assessed at the statutory level. The quality of assessment of the agricultural class of property complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____ Irrigated ____						
County	18	72.88	79.64	76.95	13.35	103.50
1	14	75.53	81.15	79.03	13.57	102.68
2	4	70.33	74.32	71.09	09.47	104.54
____ Dry ____						
County	25	72.49	73.23	70.36	14.53	104.08
1	10	72.43	76.91	73.25	21.79	105.00
2	15	72.49	70.77	68.62	09.70	103.13
____ Grass ____						
County	1	84.05	84.05	84.05	00.00	100.00
2	1	84.05	84.05	84.05	00.00	100.00
____ ALL ____	57	72.29	73.98	70.96	16.72	104.26

Level of Value

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

2026 Agricultural Correlation for Dodge County

Level of Value of School Bond Valuation- LB2 (Operative January 1, 2022)

A review of agricultural land value in Dodge County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 33%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Dodge County is determined to be at the statutory level of 50% of market value.

2026 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	95	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.
School Bond Value Agricultural Land	50	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2026.



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

Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Dodge County

Residential Real Property - Current

Number of Sales	1047	Median	95.23
Total Sales Price	\$264,548,781	Mean	96.43
Total Adj. Sales Price	\$264,548,781	Wgt. Mean	95.21
Total Assessed Value	\$251,869,895	Average Assessed Value of the Base	\$211,788
Avg. Adj. Sales Price	\$252,673	Avg. Assessed Value	\$240,563

Confidence Interval - Current

95% Median C.I	94.34 to 96.18
95% Wgt. Mean C.I	94.38 to 96.03
95% Mean C.I	95.52 to 97.34
% of Value of the Class of all Real Property Value in the County	46.66
% of Records Sold in the Study Period	7.12
% of Value Sold in the Study Period	8.08

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	987	96	96.49
2024	1,099	97	96.74
2023	1,213	93	93.46
2022	1,192	94	93.96

2026 Commission Summary for Dodge County

Commercial Real Property - Current

Number of Sales	87	Median	93.96
Total Sales Price	\$51,443,174	Mean	96.00
Total Adj. Sales Price	\$51,443,174	Wgt. Mean	94.44
Total Assessed Value	\$48,581,060	Average Assessed Value of the Base	\$570,983
Avg. Adj. Sales Price	\$591,301	Avg. Assessed Value	\$558,403

Confidence Interval - Current

95% Median C.I	90.31 to 99.76
95% Wgt. Mean C.I	89.09 to 99.78
95% Mean C.I	91.63 to 100.37
% of Value of the Class of all Real Property Value in the County	15.65
% of Records Sold in the Study Period	4.75
% of Value Sold in the Study Period	4.65

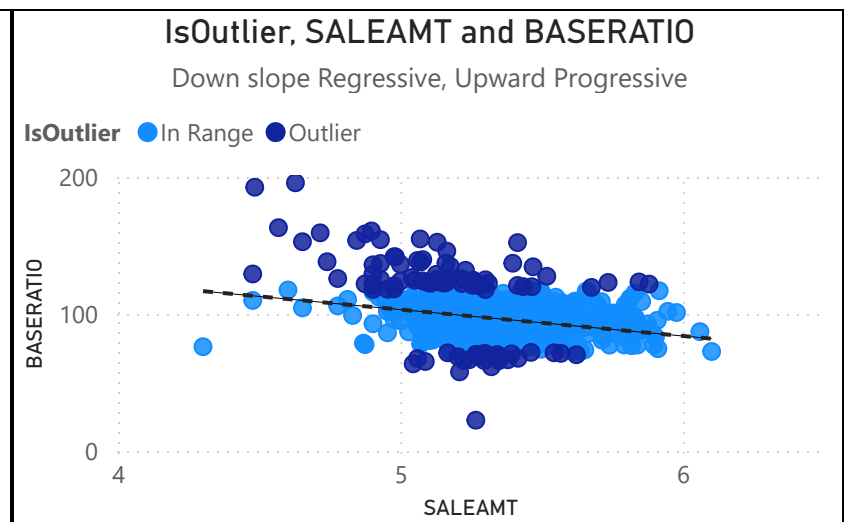
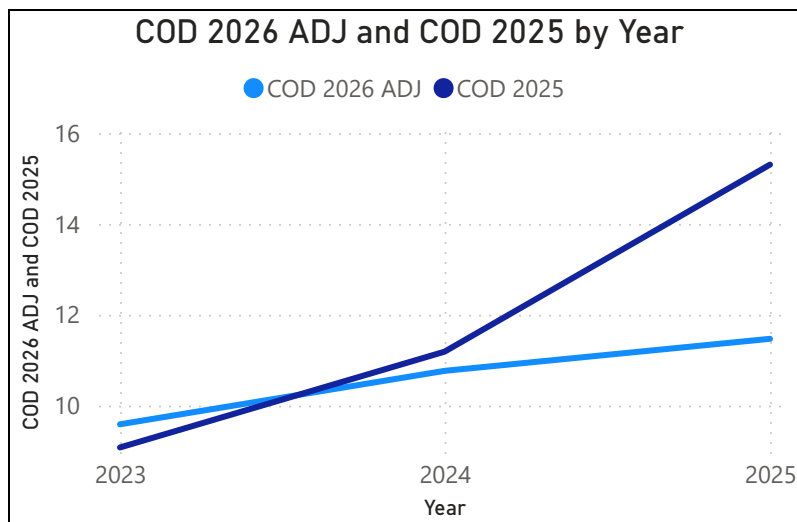
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	136	94	93.51
2024	104	96	95.99
2023	94	0	95.11
2022	99	98	98.48

Dodge Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	799	95.56	92.95	2.81%	96.51	93.36	3.37%	95.82	92.56	3.52%
2	34	93.50	91.07	2.67%	95.07	93.97	1.17%	92.28	90.18	2.33%
3	37	93.01	88.40	5.21%	93.87	89.89	4.43%	92.30	88.21	4.63%
4	74	95.60	89.25	7.11%	99.44	94.62	5.10%	95.59	90.29	5.86%
5	24	95.57	91.67	4.26%	97.70	92.26	5.89%	94.50	87.56	7.93%
6	48	92.95	84.85	9.55%	94.13	87.70	7.34%	91.33	84.72	7.79%
8	4	90.60	90.15	0.50%	89.06	78.77	13.06%	92.88	91.16	1.89%
9	22	95.37	90.77	5.07%	96.01	88.89	8.01%	95.36	87.65	8.79%
11	5	95.19	85.48	11.36%	90.53	88.83	1.91%	91.37	89.25	2.38%
Total	1047	95.23	92.21	3.28%	96.43	92.89	3.81%	95.21	91.33	4.25%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	799	10.34	11.89	-13.00%	100.72	100.87	-0.15%	22.49	26.65	-15.62%	192.55	240.44	-19.92%
2	34	12.03	15.45	-22.15%	103.02	104.20	-1.13%	70.90	70.16	1.06%	152.75	165.14	-7.50%
3	37	13.10	15.10	-13.25%	101.70	101.90	-0.20%	66.14	64.19	3.03%	139.06	154.97	-10.27%
4	74	14.57	17.99	-19.02%	104.04	104.79	-0.72%	68.91	60.23	14.41%	195.77	238.87	-18.04%
5	24	14.34	14.57	-1.62%	103.38	105.37	-1.89%	66.10	63.80	3.59%	138.16	125.34	10.23%
6	48	13.74	15.90	-13.63%	103.08	103.51	-0.42%	70.27	58.66	19.80%	152.40	148.28	2.78%
8	4	9.15	21.61	-57.66%	95.89	86.41	10.97%	76.13	35.26	115.90%	98.93	99.55	-0.62%
9	22	12.38	13.91	-11.06%	100.69	101.42	-0.72%	74.70	62.51	19.50%	123.40	129.03	-4.37%
11	5	10.73	11.81	-9.17%	99.08	99.53	-0.46%	68.45	69.19	-1.06%	105.74	106.13	-0.37%
Total	1047	11.10	12.93	-14.12%	101.28	101.71	-0.42%	22.49	26.65	-15.62%	195.77	240.44	-18.58%



27 Dodge
RESIDENTIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 1,047	MEDIAN : 95	COV : 15.60	95% Median C.I. : 94.34 to 96.18
Total Sales Price : 264,548,781	WGT. MEAN : 95	STD : 15.04	95% Wgt. Mean C.I. : 94.38 to 96.03
Total Adj. Sales Price : 264,548,781	MEAN : 96	Avg. Abs. Dev : 10.57	95% Mean C.I. : 95.52 to 97.34
Total Assessed Value : 251,869,895			
Avg. Adj. Sales Price : 252,673	COD : 11.10	MAX Sales Ratio : 195.77	
Avg. Assessed Value : 240,563	PRD : 101.28	MIN Sales Ratio : 22.49	

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-23 To 31-DEC-23	105	97.13	100.04	99.44	09.59	100.60	72.00	160.63	95.78 to 100.12	246,425	245,036
01-JAN-24 To 31-MAR-24	101	99.92	101.57	100.52	10.15	101.04	66.14	145.90	96.91 to 103.38	229,873	231,067
01-APR-24 To 30-JUN-24	152	97.04	98.22	97.56	10.55	100.68	66.59	152.12	93.78 to 99.06	254,552	248,334
01-JUL-24 To 30-SEP-24	124	95.17	95.18	95.34	10.43	99.83	61.50	124.67	93.11 to 97.95	264,588	252,249
01-OCT-24 To 31-DEC-24	127	95.52	95.53	94.11	11.40	101.51	22.49	154.81	92.84 to 97.95	268,905	253,055
01-JAN-25 To 31-MAR-25	104	96.49	97.00	95.21	10.90	101.88	63.61	158.49	93.58 to 99.44	250,866	238,852
01-APR-25 To 30-JUN-25	185	92.63	93.31	92.20	10.67	101.20	57.77	163.01	90.57 to 93.72	246,425	227,193
01-JUL-25 To 30-SEP-25	149	92.15	93.87	91.19	12.39	102.94	65.33	195.77	89.53 to 93.31	255,882	233,345
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	482	97.16	98.54	97.93	10.31	100.62	61.50	160.63	96.12 to 98.39	250,192	245,005
01-OCT-24 To 30-SEP-25	565	93.24	94.63	92.93	11.55	101.83	22.49	195.77	92.71 to 94.60	254,789	236,775
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	504	96.71	97.46	96.61	10.76	100.88	22.49	154.81	95.37 to 97.97	255,693	247,027
<u>ALL</u>	1,047	95.23	96.43	95.21	11.10	101.28	22.49	195.77	94.34 to 96.18	252,673	240,563

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	799	95.56	96.51	95.82	10.34	100.72	22.49	192.55	94.60 to 96.61	247,555	237,206
2	34	93.51	95.07	92.28	12.02	103.02	70.90	152.75	86.69 to 101.60	210,279	194,050
3	37	93.01	93.87	92.30	13.10	101.70	66.14	139.06	85.05 to 99.77	209,484	193,355
4	74	95.61	99.44	95.59	14.57	104.03	68.91	195.77	91.09 to 101.34	174,393	166,694
5	24	95.57	97.70	94.50	14.34	103.39	66.10	138.16	82.98 to 105.66	162,458	153,528
6	48	92.95	94.13	91.33	13.74	103.07	70.27	152.40	85.44 to 98.68	408,803	373,341
8	4	90.60	89.07	92.88	09.15	95.90	76.13	98.93	N/A	129,325	120,118
9	22	95.38	96.01	95.36	12.37	100.68	74.70	123.40	86.06 to 109.00	624,682	595,676
11	5	95.19	90.53	91.37	10.73	99.08	68.45	105.74	N/A	233,000	212,894
<u>ALL</u>	1,047	95.23	96.43	95.21	11.10	101.28	22.49	195.77	94.34 to 96.18	252,673	240,563

27 Dodge
RESIDENTIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 1,047	MEDIAN : 95	COV : 15.60	95% Median C.I. : 94.34 to 96.18
Total Sales Price : 264,548,781	WGT. MEAN : 95	STD : 15.04	95% Wgt. Mean C.I. : 94.38 to 96.03
Total Adj. Sales Price : 264,548,781	MEAN : 96	Avg. Abs. Dev : 10.57	95% Mean C.I. : 95.52 to 97.34
Total Assessed Value : 251,869,895			
Avg. Adj. Sales Price : 252,673	COD : 11.10	MAX Sales Ratio : 195.77	
Avg. Assessed Value : 240,563	PRD : 101.28	MIN Sales Ratio : 22.49	

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,044	95.22	96.37	95.20	11.04	101.23	22.49	195.77	94.31 to 96.18	253,159	241,001
06											
07	3	117.96	117.10	105.44	20.39	111.06	80.59	152.75	N/A	83,667	88,214
____ALL____	1,047	95.23	96.43	95.21	11.10	101.28	22.49	195.77	94.34 to 96.18	252,673	240,563

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Low \$ Ranges____											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	76.13	76.13	76.13	00.00	100.00	76.13	76.13	N/A	20,000	15,225
____Ranges Excl. Low \$____											
Greater Than 4,999	1,047	95.23	96.43	95.21	11.10	101.28	22.49	195.77	94.34 to 96.18	252,673	240,563
Greater Than 14,999	1,047	95.23	96.43	95.21	11.10	101.28	22.49	195.77	94.34 to 96.18	252,673	240,563
Greater Than 29,999	1,046	95.24	96.45	95.21	11.09	101.30	22.49	195.77	94.34 to 96.21	252,896	240,779
____Incremental Ranges____											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	76.13	76.13	76.13	00.00	100.00	76.13	76.13	N/A	20,000	15,225
30,000 TO 59,999	10	145.46	146.26	146.33	18.15	99.95	104.48	195.77	109.91 to 192.55	40,700	59,555
60,000 TO 99,999	36	117.63	117.66	117.54	13.50	100.10	77.63	160.63	106.38 to 122.06	82,827	97,358
100,000 TO 149,999	111	98.59	101.44	101.33	14.74	100.11	63.61	154.81	94.93 to 102.51	127,763	129,459
150,000 TO 249,999	474	93.83	93.68	93.54	10.57	100.15	22.49	134.75	92.87 to 95.18	199,226	186,350
250,000 TO 499,999	350	94.91	95.25	95.24	08.12	100.01	67.68	152.12	93.53 to 96.44	315,615	300,577
500,000 TO 999,999	63	95.35	95.65	95.68	08.83	99.97	74.70	123.40	93.01 to 98.68	629,281	602,088
1,000,000 +	2	79.88	79.88	79.53	09.08	100.44	72.63	87.12	N/A	1,207,500	960,306
____ALL____	1,047	95.23	96.43	95.21	11.10	101.28	22.49	195.77	94.34 to 96.18	252,673	240,563

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	74	Median :	96	COV :	21.04	95% Median C.I. :	91.09 to 101.34
Total Sales Price :	12,905,100	Wgt. Mean :	96	STD :	20.92	95% Wgt. Mean C.I. :	92.45 to 98.72
Total Adj. Sales Price :	12,905,100	Mean :	99	Avg. Abs. Dev :	13.93	95% Mean C.I. :	94.67 to 104.21
Total Assessed Value :	12,335,388						
Avg. Adj. Sales Price :	174,393	COD :	14.57	MAX Sales Ratio :	195.77		
Avg. Assessed Value :	166,694	PRD :	104.03	MIN Sales Ratio :	68.91		

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
____ Qrtrs ____											
10/01/2023 To 12/31/2023	7	101.34	107.08	102.30	15.84	104.67	84.90	160.63	84.90 to 160.63	148,857	152,275
01/01/2024 To 03/31/2024	4	108.20	105.55	105.16	09.26	100.37	83.40	122.40	N/A	170,000	178,775
04/01/2024 To 06/30/2024	7	85.46	87.96	90.28	10.73	97.43	74.54	101.83	74.54 to 101.83	275,214	248,467
07/01/2024 To 09/30/2024	13	95.08	96.18	95.91	09.52	100.28	79.17	114.92	82.85 to 105.98	153,615	147,328
10/01/2024 To 12/31/2024	8	99.74	102.47	95.34	17.94	107.48	73.29	136.86	73.29 to 136.86	166,818	159,039
01/01/2025 To 03/31/2025	10	98.89	98.64	94.71	11.36	104.15	81.01	129.22	85.26 to 110.39	169,520	160,546
04/01/2025 To 06/30/2025	15	91.09	97.23	92.53	16.64	105.08	68.91	163.01	82.25 to 110.58	165,227	152,886
07/01/2025 To 09/30/2025	10	96.08	105.65	98.70	16.59	107.04	86.33	195.77	86.97 to 111.61	175,146	172,877
____ Study Yrs ____											
10/01/2023 To 09/30/2024	31	95.08	97.99	96.28	12.82	101.78	74.54	160.63	87.23 to 103.84	182,113	175,340
10/01/2024 To 09/30/2025	43	96.08	100.49	95.04	15.78	105.73	68.91	195.77	87.77 to 101.99	168,828	160,461
____ Calendar Yrs ____											
01/01/2024 To 12/31/2024	32	95.58	97.13	95.01	13.22	102.23	73.29	136.86	85.46 to 104.57	185,564	176,311
____ ALL ____											
10/01/2023 To 09/30/2025	74	95.61	99.44	95.59	14.57	104.03	68.91	195.77	91.09 to 101.34	174,393	166,694

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
4	74	95.61	99.44	95.59	14.57	104.03	68.91	195.77	91.09 to 101.34	174,393	166,694
____ ALL ____											
10/01/2023 To 09/30/2025	74	95.61	99.44	95.59	14.57	104.03	68.91	195.77	91.09 to 101.34	174,393	166,694

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	74	Median :	96	COV :	21.04	95% Median C.I. :	91.09 to 101.34
Total Sales Price :	12,905,100	Wgt. Mean :	96	STD :	20.92	95% Wgt. Mean C.I. :	92.45 to 98.72
Total Adj. Sales Price :	12,905,100	Mean :	99	Avg.Abs.Dev :	13.93	95% Mean C.I. :	94.67 to 104.21
Total Assessed Value :	12,335,388						
Avg. Adj. Sales Price :	174,393	COD :	14.57	MAX Sales Ratio :	195.77		
Avg. Assessed Value :	166,694	PRD :	104.03	MIN Sales Ratio :	68.91		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	74	95.61	99.44	95.59	14.57	104.03	68.91	195.77	91.09 to 101.34	174,393	166,694
06											
07											
ALL											
10/01/2023 To 09/30/2025	74	95.61	99.44	95.59	14.57	104.03	68.91	195.77	91.09 to 101.34	174,393	166,694

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	74	Median :	96	COV :	21.04	95% Median C.I. :	91.09 to 101.34
Total Sales Price :	12,905,100	Wgt. Mean :	96	STD :	20.92	95% Wgt. Mean C.I. :	92.45 to 98.72
Total Adj. Sales Price :	12,905,100	Mean :	99	Avg. Abs. Dev :	13.93	95% Mean C.I. :	94.67 to 104.21
Total Assessed Value :	12,335,388						
Avg. Adj. Sales Price :	174,393	COD :	14.57	MAX Sales Ratio :	195.77		
Avg. Assessed Value :	166,694	PRD :	104.03	MIN Sales Ratio :	68.91		

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											
___ Ranges Excl. Low \$___											
Greater Than 4,999	74	95.61	99.44	95.59	14.57	104.03	68.91	195.77	91.09 to 101.34	174,393	166,694
Greater Than 15,000	74	95.61	99.44	95.59	14.57	104.03	68.91	195.77	91.09 to 101.34	174,393	166,694
Greater Than 30,000	74	95.61	99.44	95.59	14.57	104.03	68.91	195.77	91.09 to 101.34	174,393	166,694
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	3	163.01	162.67	166.47	13.61	97.72	129.22	195.77	N/A	36,500	60,761
60,000 TO 99,999	7	110.58	122.35	121.13	15.63	101.01	96.08	160.63	96.08 to 160.63	86,786	105,121
100,000 TO 149,999	14	93.63	96.60	96.57	14.40	100.03	75.13	122.40	80.92 to 115.81	127,068	122,708
150,000 TO 249,999	45	93.78	93.74	93.76	09.14	99.98	68.91	114.92	87.77 to 99.16	190,548	178,651
250,000 TO 499,999	4	82.45	85.48	84.55	11.10	101.10	74.54	102.46	N/A	299,250	253,022
500,000 TO 999,999	1	101.64	101.64	101.64		100.00	101.64	101.64	N/A	637,500	647,986
1,000,000 +											
_____ ALL _____											
10/01/2023 To 09/30/2025	74	95.61	99.44	95.59	14.57	104.03	68.91	195.77	91.09 to 101.34	174,393	166,694

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

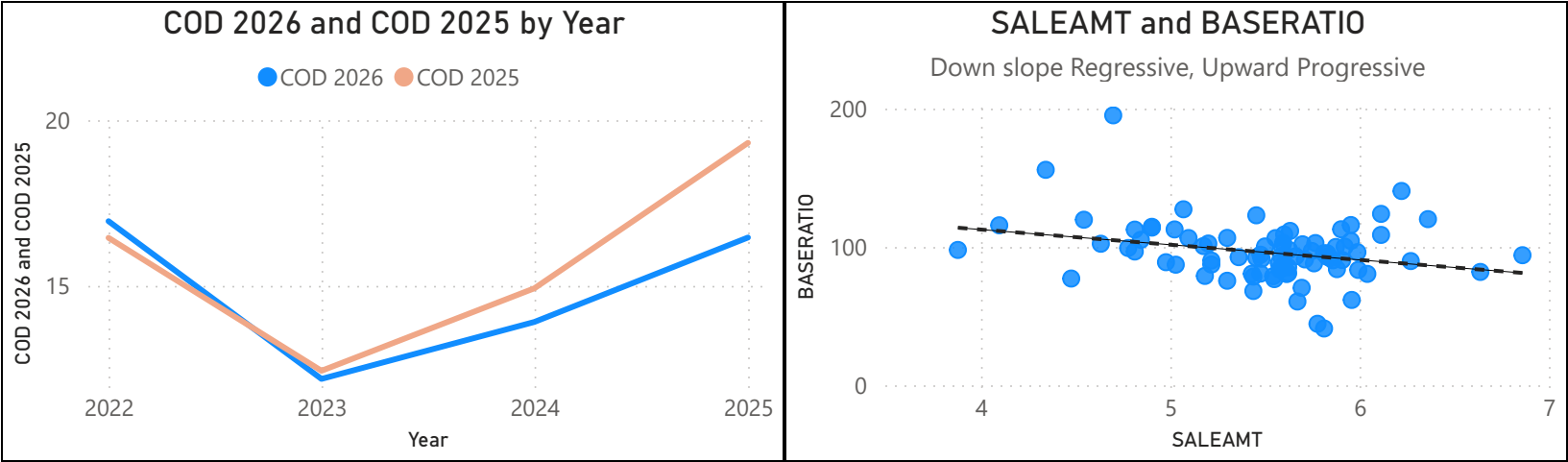
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	4	Total	Increase	0%

What IF

Dodge Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	64	92.99	87.69	6.05%	93.40	87.47	6.78%	94.92	89.20	6.41%
2	23	99.18	96.62	2.65%	103.23	102.05	1.15%	89.32	87.57	1.99%
Total	87	93.96	90.90	3.36%	96.00	91.32	5.12%	94.44	89.06	6.04%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	64	13.48	14.48	-6.88%	98.40	98.06	6.78%	40.97	38.83	5.49%	140.39	121.11	15.92%
2	23	17.61	18.81	-6.38%	115.58	116.54	1.15%	60.48	56.31	7.41%	195.09	195.09	0.00%
Total	87	14.99	16.06	-6.68%	101.65	102.54	5.12%	40.97	38.83	5.49%	195.09	195.09	0.00%



27 Dodge
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 87
Total Sales Price : 51,443,174
Total Adj. Sales Price : 51,443,174
Total Assessed Value : 48,581,060
Avg. Adj. Sales Price : 591,301
Avg. Assessed Value : 558,403

MEDIAN : 94
WGT. MEAN : 94
MEAN : 96
COD : 15.00
PRD : 101.65

COV : 21.65
STD : 20.78
Avg. Abs. Dev : 14.09
MAX Sales Ratio : 195.09
MIN Sales Ratio : 40.97

95% Median C.I. : 90.31 to 99.76
95% Wgt. Mean C.I. : 89.09 to 99.78
95% Mean C.I. : 91.63 to 100.37

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-22 To 31-DEC-22	10	96.12	100.01	107.32	16.95	93.19	70.38	140.39	75.49 to 115.77	598,500	642,338
01-JAN-23 To 31-MAR-23	5	106.32	99.52	107.23	07.29	92.81	77.08	108.64	N/A	375,000	402,121
01-APR-23 To 30-JUN-23	6	92.55	100.61	88.91	17.50	113.16	80.44	155.69	80.44 to 155.69	475,333	422,600
01-JUL-23 To 30-SEP-23	7	100.58	103.74	100.05	09.00	103.69	91.39	127.16	91.39 to 127.16	213,786	213,885
01-OCT-23 To 31-DEC-23	5	99.90	100.19	101.11	11.93	99.09	81.00	123.84	N/A	907,124	917,229
01-JAN-24 To 31-MAR-24	5	80.67	79.35	76.34	08.75	103.94	61.61	88.07	N/A	507,000	387,059
01-APR-24 To 30-JUN-24	4	94.17	97.87	96.90	14.46	101.00	80.34	122.81	N/A	476,875	462,095
01-JUL-24 To 30-SEP-24	13	97.76	96.18	95.62	10.50	100.59	78.98	119.61	83.87 to 105.06	334,620	319,973
01-OCT-24 To 31-DEC-24	4	104.35	97.67	96.34	13.18	101.38	68.08	113.91	N/A	286,250	275,782
01-JAN-25 To 31-MAR-25	7	96.13	97.61	98.66	13.20	98.94	76.67	120.04	76.67 to 120.04	1,619,500	1,597,841
01-APR-25 To 30-JUN-25	12	92.03	96.88	86.40	19.86	112.13	44.38	195.09	83.32 to 97.71	852,917	736,925
01-JUL-25 To 30-SEP-25	9	88.07	83.14	76.92	13.72	108.09	40.97	102.24	60.48 to 95.37	354,444	272,634
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	28	99.74	100.98	102.12	13.73	98.88	70.38	155.69	91.94 to 106.37	436,018	445,242
01-OCT-23 To 30-SEP-24	27	89.72	94.06	94.01	13.14	100.05	61.61	123.84	83.87 to 102.73	493,636	464,054
01-OCT-24 To 30-SEP-25	32	93.56	93.28	91.04	16.57	102.46	40.97	195.09	85.83 to 97.71	809,578	737,025
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	23	99.90	101.23	98.80	12.19	102.46	77.08	155.69	92.21 to 106.37	467,788	462,154
01-JAN-24 To 31-DEC-24	26	89.48	93.43	91.03	13.91	102.64	61.61	122.81	83.87 to 102.73	382,214	347,940
<u>ALL</u>	87	93.96	96.00	94.44	15.00	101.65	40.97	195.09	90.31 to 99.76	591,301	558,403

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	64	92.99	93.40	94.92	13.49	98.40	40.97	140.39	88.17 to 97.71	734,658	697,325
2	23	99.18	103.23	89.32	17.60	115.57	60.48	195.09	90.90 to 112.46	192,394	171,837
<u>ALL</u>	87	93.96	96.00	94.44	15.00	101.65	40.97	195.09	90.31 to 99.76	591,301	558,403

27 Dodge
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 87
Total Sales Price : 51,443,174
Total Adj. Sales Price : 51,443,174
Total Assessed Value : 48,581,060
Avg. Adj. Sales Price : 591,301
Avg. Assessed Value : 558,403

MEDIAN : 94
WGT. MEAN : 94
MEAN : 96
COD : 15.00
PRD : 101.65

COV : 21.65
STD : 20.78
Avg. Abs. Dev : 14.09
MAX Sales Ratio : 195.09
MIN Sales Ratio : 40.97

95% Median C.I. : 90.31 to 99.76
95% Wgt. Mean C.I. : 89.09 to 99.78
95% Mean C.I. : 91.63 to 100.37

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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	18	92.25	93.97	94.73	09.96	99.20	76.67	140.39	84.20 to 99.76	743,417	704,232
03	67	95.37	96.82	94.78	16.27	102.15	40.97	195.09	90.08 to 102.24	541,592	513,330
04	2	86.66	86.66	85.17	07.18	101.75	80.44	92.88	N/A	887,500	755,899
<u>ALL</u>	<u>87</u>	93.96	96.00	94.44	15.00	101.65	40.97	195.09	90.31 to 99.76	591,301	558,403

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	106.67	106.67	108.87	08.35	97.98	97.76	115.58	N/A	10,028	10,918
Less Than 30,000	3	115.58	123.01	133.36	16.71	92.24	97.76	155.69	N/A	14,019	18,696
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	87	93.96	96.00	94.44	15.00	101.65	40.97	195.09	90.31 to 99.76	591,301	558,403
Greater Than 14,999	85	93.16	95.75	94.43	15.15	101.40	40.97	195.09	90.08 to 99.76	604,978	571,285
Greater Than 29,999	84	93.13	95.03	94.40	14.53	100.67	40.97	195.09	90.08 to 99.18	611,918	577,678
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	106.67	106.67	108.87	08.35	97.98	97.76	115.58	N/A	10,028	10,918
15,000 TO 29,999	1	155.69	155.69	155.69	00.00	100.00	155.69	155.69	N/A	22,000	34,252
30,000 TO 59,999	4	110.93	123.51	130.69	30.51	94.51	77.08	195.09	N/A	39,500	51,624
60,000 TO 99,999	7	105.06	104.37	104.10	07.63	100.26	88.88	114.48	88.88 to 114.48	73,571	76,588
100,000 TO 149,999	4	109.48	108.31	108.65	10.57	99.69	87.10	127.16	N/A	113,750	123,587
150,000 TO 249,999	8	91.31	91.72	91.70	09.62	100.02	75.49	106.49	75.49 to 106.49	177,688	162,932
250,000 TO 499,999	30	87.90	89.48	89.26	12.15	100.25	60.48	122.81	81.00 to 94.32	369,950	330,232
500,000 TO 999,999	23	92.88	89.91	90.38	12.51	99.48	40.97	115.77	88.07 to 99.90	722,174	652,718
1,000,000 TO 1,999,999	5	108.64	108.61	109.52	17.31	99.17	80.44	140.39	N/A	1,446,624	1,584,384
2,000,000 TO 4,999,999	2	100.95	100.95	95.06	18.91	106.20	81.86	120.04	N/A	3,325,000	3,160,890
5,000,000 TO 9,999,999	1	93.96	93.96	93.96	00.00	100.00	93.96	93.96	N/A	7,260,000	6,821,399
10,000,000 +											
<u>ALL</u>	<u>87</u>	93.96	96.00	94.44	15.00	101.65	40.97	195.09	90.31 to 99.76	591,301	558,403

27 Dodge
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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STD : 20.78
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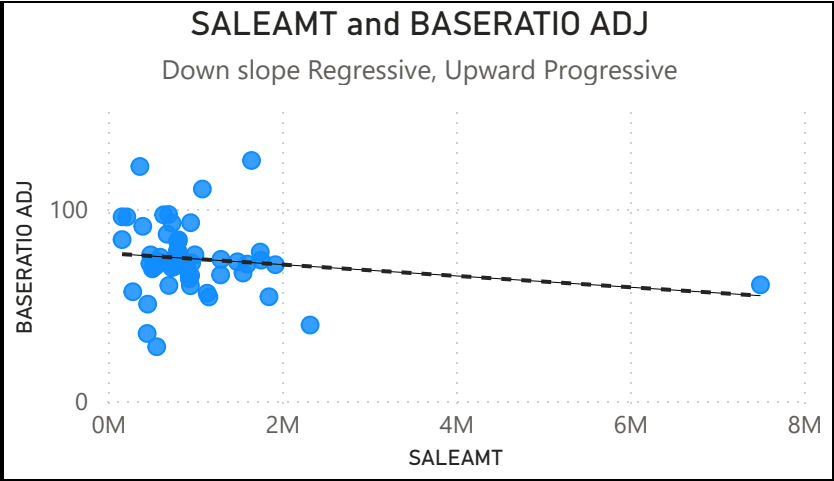
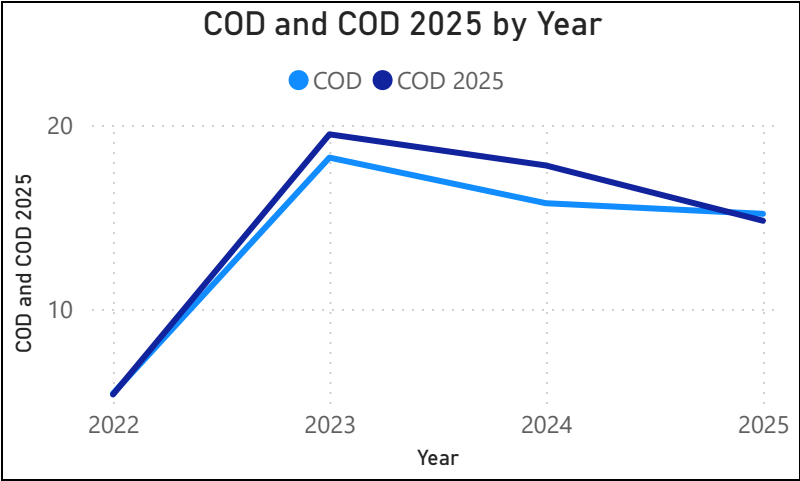
OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
306	1	102.39	102.39	102.39	00.00	100.00	102.39	102.39	N/A	159,000	162,805
336	1	80.67	80.67	80.67	00.00	100.00	80.67	80.67	N/A	300,000	242,007
341	2	99.18	99.18	97.49	09.54	101.73	89.72	108.64	N/A	1,582,809	1,543,008
342	1	112.71	112.71	112.71	00.00	100.00	112.71	112.71	N/A	800,000	901,708
344	11	95.31	93.39	94.12	08.10	99.22	78.52	111.51	78.78 to 102.73	448,141	421,787
346	1	87.10	87.10	87.10	00.00	100.00	87.10	87.10	N/A	107,000	93,200
349	2	97.38	97.38	110.44	18.90	88.17	78.98	115.77	N/A	526,250	581,191
350	1	100.58	100.58	100.58	00.00	100.00	100.58	100.58	N/A	150,000	150,874
351	1	102.84	102.84	102.84	00.00	100.00	102.84	102.84	N/A	395,000	406,235
352	18	92.25	93.97	94.73	09.96	99.20	76.67	140.39	84.20 to 99.76	743,417	704,232
353	12	97.51	107.71	88.27	26.06	122.02	61.61	195.09	80.56 to 127.16	245,792	216,964
381	1	75.49	75.49	75.49	00.00	100.00	75.49	75.49	N/A	200,000	150,989
384	1	87.21	87.21	87.21	00.00	100.00	87.21	87.21	N/A	165,000	143,899
406	8	93.79	93.87	84.14	16.38	111.56	60.48	119.61	60.48 to 119.61	301,250	253,479
410	4	83.50	86.92	76.26	21.19	113.98	68.08	112.59	N/A	235,125	179,297
412	5	99.90	99.91	103.24	11.34	96.77	83.32	123.84	N/A	862,000	889,898
419	2	90.69	90.69	90.64	00.24	100.06	90.47	90.90	N/A	662,500	600,467
442	3	99.18	100.43	92.89	09.02	108.12	87.62	114.48	N/A	180,000	167,195
443	1	108.93	108.93	108.93	00.00	100.00	108.93	108.93	N/A	400,000	435,714
446	1	113.91	113.91	113.91	00.00	100.00	113.91	113.91	N/A	80,000	91,129
482	1	122.81	122.81	122.81	00.00	100.00	122.81	122.81	N/A	285,000	349,997
494	4	62.41	64.67	67.58	35.23	95.69	40.97	92.88	N/A	756,250	511,086
595	3	93.96	101.98	99.67	09.97	102.32	91.94	120.04	N/A	3,420,000	3,408,607
851	1	102.24	102.24	102.24	00.00	100.00	102.24	102.24	N/A	43,000	43,965
999	1	105.06	105.06	105.06	00.00	100.00	105.06	105.06	N/A	70,000	73,544
ALL	87	93.96	96.00	94.44	15.00	101.65	40.97	195.09	90.31 to 99.76	591,301	558,403

Dodge Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	30	73.40	61.44	19.47%	78.46	62.49	25.54%	72.96	57.38	27.15%
2	27	70.98	68.62	3.45%	69.00	65.72	4.99%	68.45	65.38	4.69%
Total	57	72.29	63.09	14.59%	73.98	64.02	15.55%	70.96	60.93	16.45%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	30	15.59	17.91	-12.95%	107.53	108.90	-1.26%
2	27	17.75	17.38	2.13%	100.81	100.52	0.29%
Total	57	16.72	18.82	-11.13%	104.26	105.07	-0.77%



27 Dodge**AGRICULTURAL LAND****PAD 2026 R&O Statistics (Using 2026 Values)**

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 57	MEDIAN : 72	COV : 24.06	95% Median C.I. : 70.18 to 75.23
Total Sales Price : 59,260,213	WGT. MEAN : 71	STD : 17.80	95% Wgt. Mean C.I. : 64.55 to 77.36
Total Adj. Sales Price : 59,260,213	MEAN : 74	Avg. Abs. Dev : 12.09	95% Mean C.I. : 69.36 to 78.60
Total Assessed Value : 42,050,340			
Avg. Adj. Sales Price : 1,039,653	COD : 16.72	MAX Sales Ratio : 125.28	
Avg. Assessed Value : 737,725	PRD : 104.26	MIN Sales Ratio : 28.26	

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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-22 To 31-DEC-22	2	87.91	87.91	87.70	05.40	100.24	83.16	92.66	N/A	770,000	675,298
01-JAN-23 To 31-MAR-23	2	78.18	78.18	77.84	11.12	100.44	69.49	86.86	N/A	707,200	550,468
01-APR-23 To 30-JUN-23	4	77.78	76.68	72.46	13.94	105.82	60.18	90.98	N/A	494,848	358,580
01-JUL-23 To 30-SEP-23	5	73.35	83.15	93.22	35.15	89.20	35.17	125.28	N/A	1,085,480	1,011,862
01-OCT-23 To 31-DEC-23	9	70.48	70.62	69.55	10.63	101.54	54.19	92.86	56.13 to 76.13	850,332	591,424
01-JAN-24 To 31-MAR-24	1	65.65	65.65	65.65	00.00	100.00	65.65	65.65	N/A	1,294,128	849,636
01-APR-24 To 30-JUN-24	3	71.29	77.32	74.23	15.56	104.16	63.69	96.97	N/A	1,058,333	785,576
01-JUL-24 To 30-SEP-24	1	77.59	77.59	77.59	00.00	100.00	77.59	77.59	N/A	1,750,000	1,357,912
01-OCT-24 To 31-DEC-24	7	60.49	66.05	61.79	17.08	106.89	50.45	95.94	50.45 to 95.94	2,121,105	1,310,663
01-JAN-25 To 31-MAR-25	8	72.39	69.21	70.03	15.60	98.83	28.26	97.13	28.26 to 97.13	929,821	651,115
01-APR-25 To 30-JUN-25	12	73.02	70.27	66.81	10.55	105.18	39.56	83.92	65.36 to 78.46	949,305	634,269
01-JUL-25 To 30-SEP-25	3	95.87	97.38	90.69	16.69	107.38	74.14	122.13	N/A	449,648	407,766
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	13	83.16	81.13	86.33	19.32	93.98	35.17	125.28	69.49 to 92.66	797,015	688,089
01-OCT-23 To 30-SEP-24	14	70.82	72.20	71.27	11.44	101.30	54.19	96.97	63.69 to 77.59	990,866	706,221
01-OCT-24 To 30-SEP-25	30	72.39	71.71	66.29	16.09	108.18	28.26	122.13	66.65 to 74.89	1,167,563	773,936
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	20	71.54	75.72	78.41	18.23	96.57	35.17	125.28	69.49 to 84.05	823,709	645,869
01-JAN-24 To 31-DEC-24	12	67.92	69.80	65.22	15.75	107.02	50.45	96.97	60.03 to 77.59	1,755,572	1,144,910
<u>ALL</u>	57	72.29	73.98	70.96	16.72	104.26	28.26	125.28	70.18 to 75.23	1,039,653	737,725

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	30	73.41	78.46	72.96	15.58	107.54	50.45	122.13	71.29 to 83.26	1,098,686	801,628
2	27	70.98	69.00	68.45	17.75	100.80	28.26	125.28	63.69 to 74.89	974,061	666,722
<u>ALL</u>	57	72.29	73.98	70.96	16.72	104.26	28.26	125.28	70.18 to 75.23	1,039,653	737,725

27 Dodge
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

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Avg. Adj. Sales Price : 1,039,653	COD : 16.72	MAX Sales Ratio : 125.28	
Avg. Assessed Value : 737,725	PRD : 104.26	MIN Sales Ratio : 28.26	

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
____Irrigated____											
County	9	77.59	78.97	76.63	09.78	103.05	65.65	92.66	70.98 to 90.98	1,019,081	780,934
1	6	80.38	80.51	80.11	07.55	100.50	72.29	92.66	72.29 to 92.66	925,684	741,577
2	3	70.98	75.87	71.29	11.89	106.42	65.65	90.98	N/A	1,205,876	859,648
____Dry____											
County	17	71.15	72.91	69.09	19.10	105.53	50.45	110.39	56.13 to 95.87	977,783	675,586
1	8	72.43	76.59	72.42	24.23	105.76	50.45	110.39	50.45 to 110.39	986,825	714,685
2	9	65.36	69.63	66.08	14.29	105.37	54.29	95.94	56.13 to 78.46	969,746	640,831
____ALL____	57	72.29	73.98	70.96	16.72	104.26	28.26	125.28	70.18 to 75.23	1,039,653	737,725

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	18	72.88	79.64	76.95	13.35	103.50	65.65	122.13	70.18 to 83.92	875,991	674,054
1	14	75.53	81.15	79.03	13.57	102.68	68.85	122.13	70.18 to 92.66	830,730	656,553
2	4	70.33	74.32	71.09	09.47	104.54	65.65	90.98	N/A	1,034,407	735,309
____Dry____											
County	25	72.49	73.23	70.36	14.53	104.08	50.45	110.39	65.36 to 75.23	989,636	696,289
1	10	72.43	76.91	73.25	21.79	105.00	50.45	110.39	54.19 to 96.97	930,900	681,842
2	15	72.49	70.77	68.62	09.70	103.13	54.29	95.94	64.49 to 75.23	1,028,794	705,920
____Grass____											
County	1	84.05	84.05	84.05	00.00	100.00	84.05	84.05	N/A	162,000	136,163
2	1	84.05	84.05	84.05	00.00	100.00	84.05	84.05	N/A	162,000	136,163
____ALL____	57	72.29	73.98	70.96	16.72	104.26	28.26	125.28	70.18 to 75.23	1,039,653	737,725

AGRICULTURAL

Type : Qualified

Number of Sales :	14	Median :	76	COV :	18.24	95% Median C.I. :	70.18 to 92.66
Total Sales Price :	11,120,215	Wgt. Mean :	79	STD :	14.80	95% Wgt. Mean C.I. :	73.45 to 84.62
Total Adj. Sales Price :	11,630,215	Mean :	81	Avg. Abs. Dev :	10.25	95% Mean C.I. :	72.61 to 89.69
Total Assessed Value :	9,191,738						
Avg. Adj. Sales Price :	830,730	COD :	13.57	MAX Sales Ratio :	122.13		
Avg. Assessed Value :	656,553	PRD :	102.68	MIN Sales Ratio :	68.85		

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
____ Qtrrs ____											
10/01/2022 To 12/31/2022	2	87.91	87.91	87.70	05.40	100.24	83.16	92.66	N/A	770,000	675,298
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	2	69.67	69.67	69.42	01.18	100.36	68.85	70.48	N/A	786,001	545,649
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024	1	77.59	77.59	77.59		100.00	77.59	77.59	N/A	1,750,000	1,357,912
10/01/2024 To 12/31/2024	1	70.18	70.18	70.18		100.00	70.18	70.18	N/A	770,158	540,517
01/01/2025 To 03/31/2025	2	84.71	84.71	85.63	14.66	98.93	72.29	97.13	N/A	648,000	554,898
04/01/2025 To 06/30/2025	5	73.46	76.34	75.97	07.12	100.49	69.09	83.92	N/A	867,011	658,678
07/01/2025 To 09/30/2025	1	122.13	122.13	122.13		100.00	122.13	122.13	N/A	367,000	448,232
____ Study Yrs ____											
10/01/2022 To 09/30/2023	2	87.91	87.91	87.70	05.40	100.24	83.16	92.66	N/A	770,000	675,298
10/01/2023 To 09/30/2024	3	70.48	72.31	73.73	04.13	98.07	68.85	77.59	N/A	1,107,334	816,403
10/01/2024 To 09/30/2025	9	73.46	82.60	79.67	15.57	103.68	69.09	122.13	70.18 to 97.13	752,024	599,104
____ Calendar Yrs ____											
01/01/2023 To 12/31/2023	2	69.67	69.67	69.42	01.18	100.36	68.85	70.48	N/A	786,001	545,649
01/01/2024 To 12/31/2024	2	73.89	73.89	75.33	05.02	98.09	70.18	77.59	N/A	1,260,079	949,215
____ ALL ____											
10/01/2022 To 09/30/2025	14	75.53	81.15	79.03	13.57	102.68	68.85	122.13	70.18 to 92.66	830,730	656,553

AGRICULTURAL

Type : Qualified

Number of Sales :	14	Median :	76	COV :	18.24	95% Median C.I. :	70.18 to 92.66
Total Sales Price :	11,120,215	Wgt. Mean :	79	STD :	14.80	95% Wgt. Mean C.I. :	73.45 to 84.62
Total Adj. Sales Price :	11,630,215	Mean :	81	Avg. Abs. Dev :	10.25	95% Mean C.I. :	72.61 to 89.69
Total Assessed Value :	9,191,738						
Avg. Adj. Sales Price :	830,730	COD :	13.57	MAX Sales Ratio :	122.13		
Avg. Assessed Value :	656,553	PRD :	102.68	MIN Sales Ratio :	68.85		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	14	75.53	81.15	79.03	13.57	102.68	68.85	122.13	70.18 to 92.66	830,730	656,553
_____ALL_____											
10/01/2022 To 09/30/2025	14	75.53	81.15	79.03	13.57	102.68	68.85	122.13	70.18 to 92.66	830,730	656,553

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1 TO 4999											
5000 TO 9999											
_____Total \$_____											
1 TO 9999											
10000 TO 29999											
30000 TO 59999											
60000 TO 99999											
100000 TO 149999											
150000 TO 249999											
250000 TO 499999	3	72.29	88.30	83.68	23.82	105.52	70.48	122.13	N/A	506,334	423,692
500000 +	11	77.59	79.20	78.34	10.14	101.10	68.85	97.13	69.09 to 92.66	919,201	720,060
_____ALL_____											
10/01/2022 To 09/30/2025	14	75.53	81.15	79.03	13.57	102.68	68.85	122.13	70.18 to 92.66	830,730	656,553

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Irrigated_1	Total	Increase	0%

What IF

Dodge County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dodge	1	8,900	8,870	8,729	8,704	8,645	8,558	8,500	8,480	8,744
Washington	1	8,965	8,965	7,475	7,320	n/a	5,980	5,565	5,260	7,296
Saunders	1	7,630	n/a	7,040	6,580	n/a	5,880	4,720	4,430	5,753
Saunders	2	9,080	n/a	8,440	7,804	n/a	7,075	6,280	6,135	8,202
Saunders	3	8,010	n/a	7,442	6,828	n/a	6,219	5,166	4,690	6,660
Colfax	1	8,163	7,872	7,749	7,443	7,119	6,785	6,273	5,654	7,313
Dodge	2	9,300	9,270	9,135	9,105	9,045	9,015	8,910	8,880	9,123
Colfax	1	8,163	7,872	7,749	7,443	7,119	6,785	6,273	5,654	7,313
Cuming	4	10,325	10,135	9,772	10,206	6,735	n/a	8,833	7,089	9,424
Burt	2	7,100	7,081	6,605	5,694	n/a	6,581	5,401	5,401	6,321
Washington	1	8,965	8,965	7,475	7,320	n/a	5,980	5,565	5,260	7,296

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dodge	1	8,250	8,200	8,018	n/a	7,809	7,746	7,525	7,540	8,012
Washington	1	8,860	8,860	7,314	n/a	5,924	5,870	5,460	5,150	7,074
Saunders	1	7,495	7,200	7,010	n/a	6,085	5,445	4,560	4,240	5,699
Saunders	2	6,533	6,397	6,195	n/a	5,580	5,308	4,485	4,366	6,186
Saunders	3	7,205	6,984	6,839	n/a	5,932	5,722	5,018	4,740	6,349
Colfax	1	7,955	7,833	7,503	7,453	6,902	6,776	6,261	5,762	7,122
Dodge	2	8,250	8,200	8,030	7,980	7,810	7,760	7,563	7,540	8,010
Colfax	1	7,955	7,833	7,503	7,453	6,902	6,776	6,261	5,762	7,122
Cuming	4	9,680	9,673	9,085	8,943	5,423	8,329	6,886	6,551	8,962
Burt	2	7,080	7,080	6,600	n/a	4,958	6,580	5,400	5,397	6,648
Washington	1	8,860	8,860	7,314	n/a	5,924	5,870	5,460	5,150	7,074

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dodge	1	2,610	2,600	2,510	2,500	n/a	n/a	n/a	2,265	2,580
Washington	1	2,628	2,420	2,066	1,985	n/a	1,890	1,834	1,695	2,499
Saunders	1	2,720	2,720	2,720	n/a	n/a	n/a	n/a	2,415	2,719
Saunders	2	2,715	2,713	2,720	n/a	n/a	n/a	n/a	2,415	2,695
Saunders	3	2,719	2,720	2,720	n/a	n/a	2,415	n/a	2,413	2,714
Colfax	1	2,245	2,247	2,047	2,047	1,929	1,931	n/a	1,820	2,199
Dodge	2	2,610	2,600	2,510	2,500	n/a	n/a	n/a	n/a	2,583
Colfax	1	2,245	2,247	2,047	2,047	1,929	1,931	n/a	1,820	2,199
Cuming	4	3,701	3,694	2,905	3,223	n/a	n/a	n/a	n/a	3,493
Burt	2	3,100	2,600	2,400	2,080	n/a	n/a	n/a	1,770	2,730
Washington	1	2,628	2,420	2,066	1,985	n/a	1,890	1,834	1,695	2,499

County	Mkt Area	CRP	TIMBER	WASTE
Dodge	1	3,264	n/a	228
Washington	1	6,050	n/a	480
Saunders	1	2,856	725	500
Saunders	2	3,025	722	499
Saunders	3	2,849	725	498
Colfax	1	4,670	1,657	264
Dodge	2	3,246	n/a	268
Colfax	1	4,670	1,657	264
Cuming	4	7,295	1,644	415
Burt	2	3,594	n/a	273
Washington	1	6,050	n/a	480

Source: 2026 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	0	Median :	0	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	0	Wgt. Mean :	0	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	0	Mean :	0	Avg.Abs.Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	0						
Avg. Adj. Sales Price :	0	COD :	00.00	MAX Sales Ratio :	00.00		
Avg. Assessed Value :	0	PRD :	00.00	MIN Sales Ratio :	00.00		

Printed : 03/30/2026

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
____Qrtrs____											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025											
____Study Yrs____											
10/01/2022 To 09/30/2023											
10/01/2023 To 09/30/2024											
10/01/2024 To 09/30/2025											
____Calendar Yrs____											
01/01/2023 To 12/31/2023											
01/01/2024 To 12/31/2024											
____ALL____											
10/01/2022 To 09/30/2025											

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

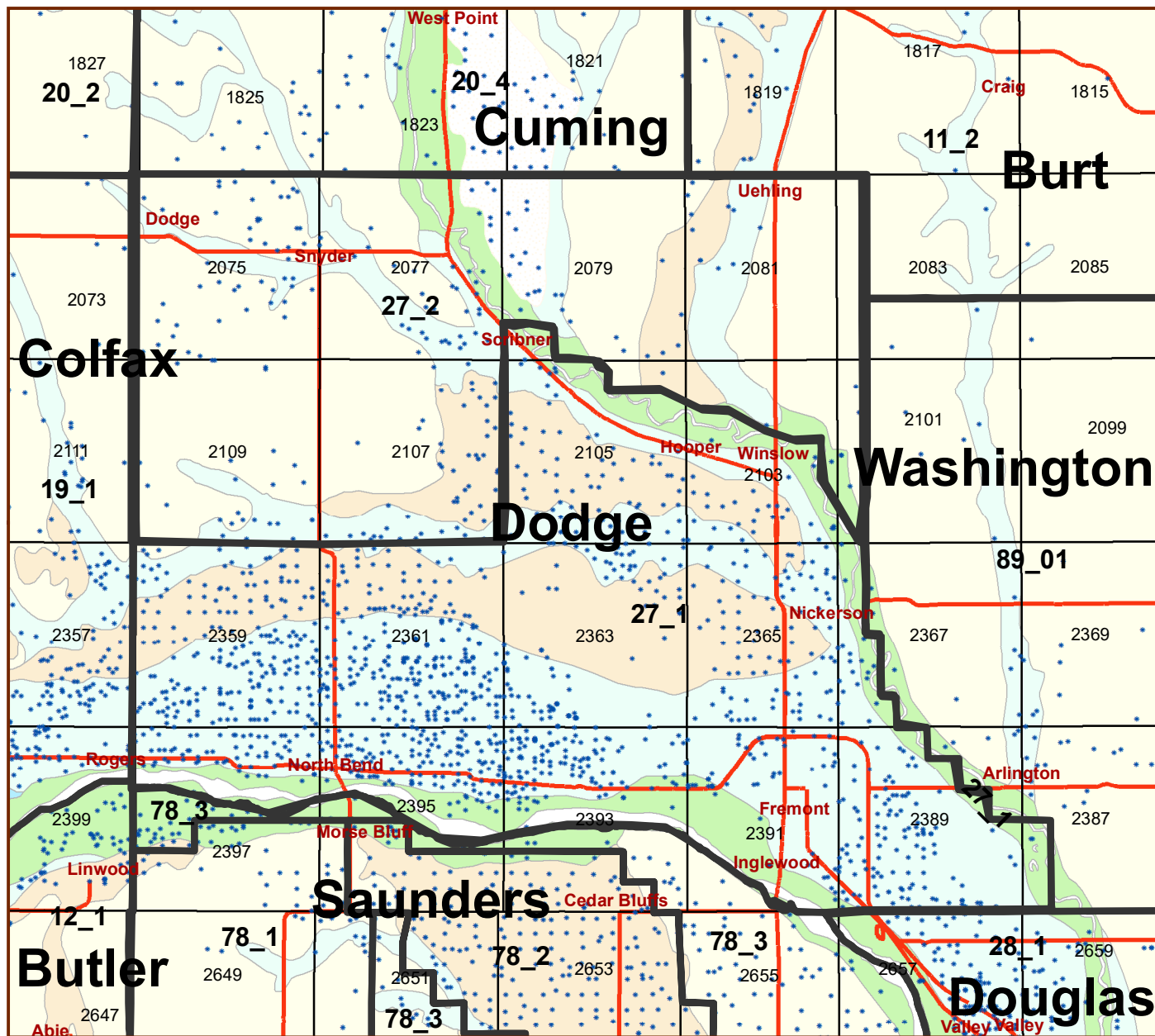
Number of Sales :	0	Median :	0	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	0	Wgt. Mean :	0	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	0	Mean :	0	Avg.Abs.Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	0						
Avg. Adj. Sales Price :	0	COD :	00.00	MAX Sales Ratio :	00.00		
Avg. Assessed Value :	0	PRD :	00.00	MIN Sales Ratio :	00.00		

Printed : 03/30/2026

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
110014											
200001											
270001											
270046											
270062											
270594											
270595											
890024											
_____ALL_____											
10/01/2022 To 09/30/2025											

DODGE COUNTY



Legend



Registered_WellsDNR

geocode

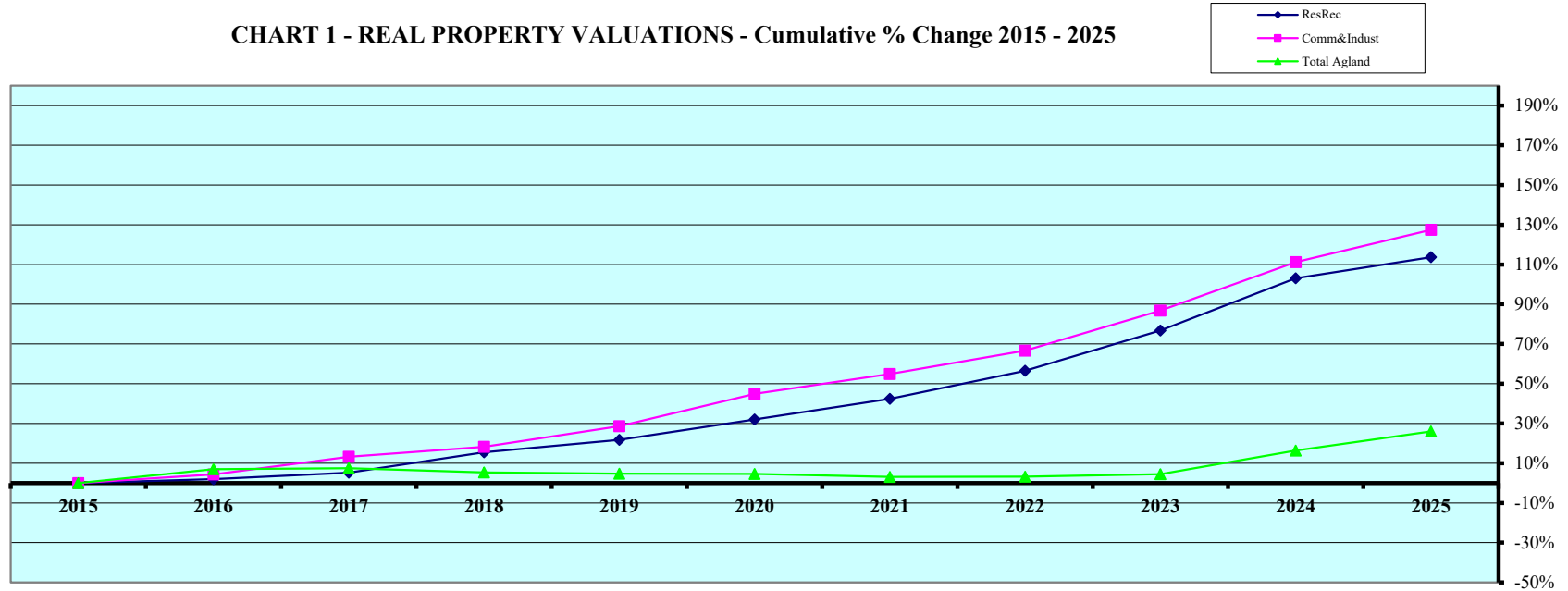
Federal Roads

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 2015 - 2025



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
2015	1,386,872,444	-	-	-	435,380,937	-	-	-	1,554,199,505	-	-	-
2016	1,414,873,356	28,000,912	2.02%	2.02%	454,428,792	19,047,855	4.37%	4.37%	1,663,137,560	108,938,055	7.01%	7.01%
2017	1,459,884,366	45,011,010	3.18%	5.26%	492,885,293	38,456,501	8.46%	13.21%	1,671,142,440	8,004,880	0.48%	7.52%
2018	1,601,638,654	141,754,288	9.71%	15.49%	514,664,905	21,779,612	4.42%	18.21%	1,636,928,981	-34,213,459	-2.05%	5.32%
2019	1,689,052,262	87,413,608	5.46%	21.79%	559,808,147	45,143,242	8.77%	28.58%	1,626,779,024	-10,149,957	-0.62%	4.67%
2020	1,830,981,916	141,929,654	8.40%	32.02%	630,548,905	70,740,758	12.64%	44.83%	1,626,470,396	-308,628	-0.02%	4.65%
2021	1,974,106,292	143,124,376	7.82%	42.34%	674,550,731	44,001,826	6.98%	54.93%	1,601,984,617	-24,485,779	-1.51%	3.07%
2022	2,170,768,804	196,662,512	9.96%	56.52%	725,445,993	50,895,262	7.55%	66.62%	1,603,931,579	1,946,962	0.12%	3.20%
2023	2,452,589,187	281,820,383	12.98%	76.84%	813,138,722	87,692,729	12.09%	86.76%	1,624,224,066	20,292,487	1.27%	4.51%
2024	2,817,097,438	364,508,251	14.86%	103.13%	919,341,231	106,202,509	13.06%	111.16%	1,808,847,101	184,623,035	11.37%	16.38%
2025	2,963,409,486	146,312,048	5.19%	113.68%	990,208,779	70,867,548	7.71%	127.44%	1,958,208,012	149,360,911	8.26%	25.99%

Rate Annual %chg: Residential & Recreational **7.89%**

Commercial & Industrial **8.56%**

Agricultural Land **2.34%**

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

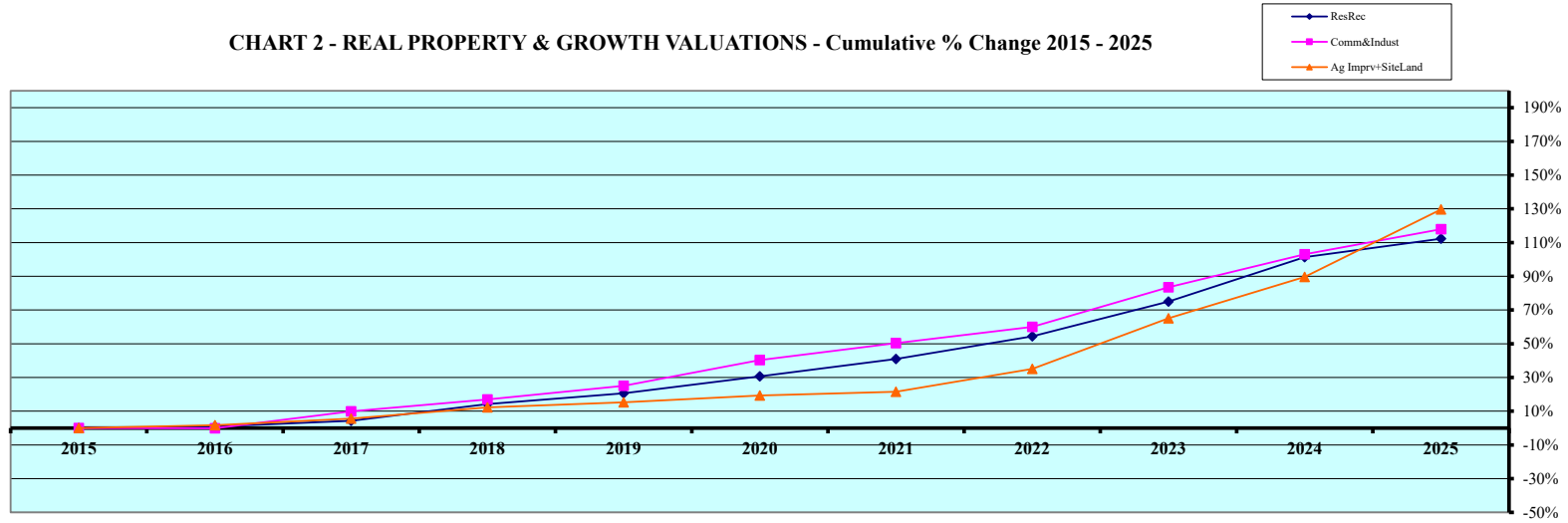
CHART 1

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

Source: 2015 - 2025 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division

Prepared as of 02/24/2026

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2015 - 2025



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
2015	1,386,872,444	10,476,113	0.76%	1,376,396,331	--	--	435,380,937	10,358,580	2.38%	425,022,357	--	--
2016	1,414,873,356	15,128,002	1.07%	1,399,745,354	0.93%	0.93%	454,428,792	19,626,393	4.32%	434,802,399	-0.13%	-0.13%
2017	1,459,884,366	13,270,056	0.91%	1,446,614,310	2.24%	4.31%	492,885,293	14,432,459	2.93%	478,452,834	5.29%	9.89%
2018	1,601,638,654	18,262,582	1.14%	1,583,376,072	8.46%	14.17%	514,664,905	5,531,578	1.07%	509,133,327	3.30%	16.94%
2019	1,689,052,262	16,810,399	1.00%	1,672,241,863	4.41%	20.58%	559,808,147	15,309,900	2.73%	544,498,247	5.80%	25.06%
2020	1,830,981,916	18,292,200	1.00%	1,812,689,716	7.32%	30.70%	630,548,905	19,522,645	3.10%	611,026,260	9.15%	40.34%
2021	1,974,106,292	18,415,646	0.93%	1,955,690,646	6.81%	41.01%	674,550,731	19,665,730	2.92%	654,885,001	3.86%	50.42%
2022	2,170,768,804	29,565,882	1.36%	2,141,202,922	8.46%	54.39%	725,445,993	28,719,844	3.96%	696,726,149	3.29%	60.03%
2023	2,452,589,187	24,985,953	1.02%	2,427,603,234	11.83%	75.04%	813,138,722	14,327,802	1.76%	798,810,920	10.11%	83.47%
2024	2,817,097,438	25,049,942	0.89%	2,792,047,496	13.84%	101.32%	919,341,231	35,391,659	3.85%	883,949,572	8.71%	103.03%
2025	2,963,409,486	19,445,826	0.66%	2,943,963,660	4.50%	112.27%	990,208,779	41,465,026	4.19%	948,743,753	3.20%	117.91%
Rate Ann%chg	7.89%	Resid & Recreat w/o growth				6.88%	8.56%	C & I w/o growth				5.26%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	
2015	68,366,354	35,785,730	104,152,084	1,802,057	1.73%	102,350,027	--	--
2016	72,107,635	40,100,395	112,208,030	6,331,650	5.64%	105,876,380	1.66%	1.66%
2017	72,278,880	42,753,220	115,032,100	5,035,375	4.38%	109,996,725	-1.97%	5.61%
2018	75,852,795	47,277,172	123,129,967	6,140,267	4.99%	116,989,700	1.70%	12.33%
2019	72,511,676	50,999,088	123,510,764	3,420,706	2.77%	120,090,058	-2.47%	15.30%
2020	74,524,389	54,101,105	128,625,494	4,303,412	3.35%	124,322,082	0.66%	19.37%
2021	73,270,641	57,528,798	130,799,439	4,194,856	3.21%	126,604,583	-1.57%	21.56%
2022	78,779,594	66,286,148	145,065,742	4,360,235	3.01%	140,705,507	7.57%	35.10%
2023	88,928,859	89,284,124	178,212,983	6,307,588	3.54%	171,905,395	18.50%	65.05%
2024	96,481,798	106,546,855	203,028,653	5,496,692	2.71%	197,531,961	10.84%	89.66%
2025	119,328,162	123,339,605	242,667,767	3,518,520	1.45%	239,149,247	17.79%	129.62%
Rate Ann%chg	5.73%	13.17%	8.83%	Ag Imprv+Site w/o growth			5.27%	

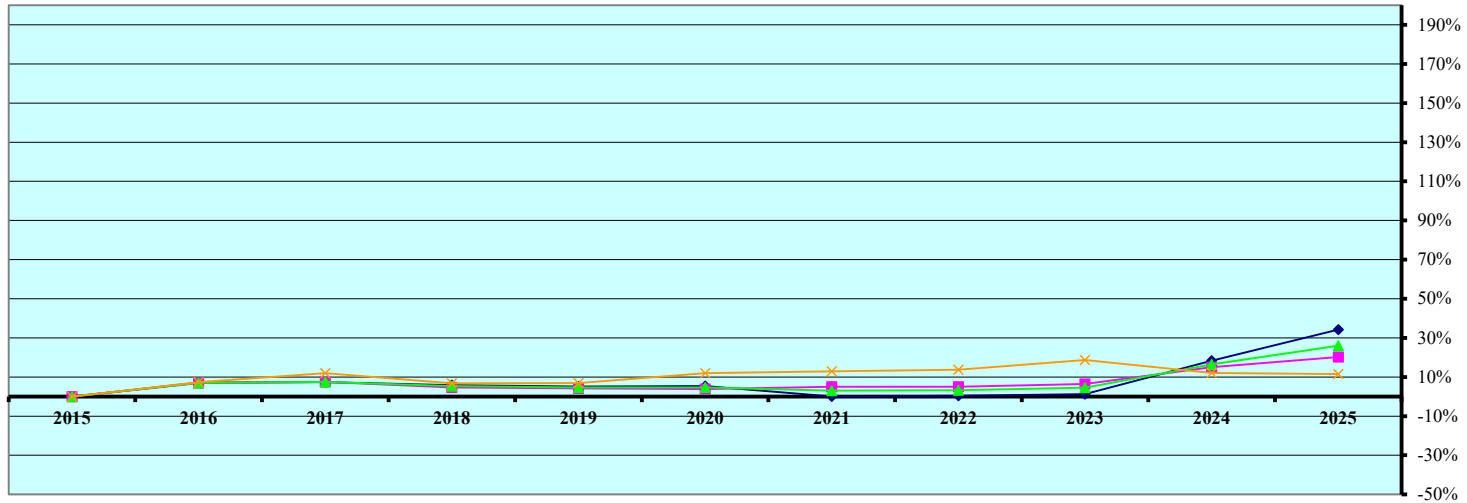
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2015 - 2025 CTL
Growth Value; 2015 - 2025 Abstract of Asmnt Rpt.
Prepared as of 02/24/2026

Cnty# 27
County DODGE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2015 - 2025



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
2015	663,305,925	-	-	-	853,206,640	-	-	-	34,810,565	-	-	-
2016	710,830,785	47,524,860	7.16%	7.16%	912,279,035	59,072,395	6.92%	6.92%	37,371,940	2,561,375	7.36%	7.36%
2017	711,863,945	1,033,160	0.15%	7.32%	917,601,565	5,322,530	0.58%	7.55%	38,975,160	1,603,220	4.29%	11.96%
2018	702,370,888	-9,493,057	-1.33%	5.89%	893,445,978	-24,155,587	-2.63%	4.72%	37,169,587	-1,805,573	-4.63%	6.78%
2019	697,640,482	-4,730,406	-0.67%	5.18%	889,064,064	-4,381,914	-0.49%	4.20%	37,212,499	42,912	0.12%	6.90%
2020	698,723,609	1,083,127	0.16%	5.34%	885,906,867	-3,157,197	-0.36%	3.83%	38,992,926	1,780,427	4.78%	12.01%
2021	663,611,316	-35,112,293	-5.03%	0.05%	896,210,393	10,303,526	1.16%	5.04%	39,316,836	323,910	0.83%	12.95%
2022	665,900,520	2,289,204	0.34%	0.39%	895,628,616	-581,777	-0.06%	4.97%	39,597,781	280,945	0.71%	13.75%
2023	671,590,960	5,690,440	0.85%	1.25%	908,558,204	12,929,588	1.44%	6.49%	41,316,185	1,718,404	4.34%	18.69%
2024	784,763,951	113,172,991	16.85%	18.31%	981,679,209	73,121,005	8.05%	15.06%	39,014,187	-2,301,998	-5.57%	12.08%
2025	890,323,590	105,559,639	13.45%	34.23%	1,025,663,491	43,984,282	4.48%	20.21%	38,798,643	-215,544	-0.55%	11.46%

Rate Ann.%chg: Irrigated **2.99%** Dryland **1.86%** Grassland **1.09%**

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
2015	2,616,695	-	-	-	259,680	-	-	-	1,554,199,505	-	-	-
2016	2,625,300	8,605	0.33%	0.33%	30,500	-229,180	-88.25%	-88.25%	1,663,137,560	108,938,055	7.01%	7.01%
2017	2,665,170	39,870	1.52%	1.85%	36,600	6,100	20.00%	-85.91%	1,671,142,440	8,004,880	0.48%	7.52%
2018	2,893,838	228,668	8.58%	10.59%	1,048,690	1,012,090	2765.27%	303.84%	1,636,928,981	-34,213,459	-2.05%	5.32%
2019	2,861,979	-31,859	-1.10%	9.37%	0	-1,048,690	-100.00%	-100.00%	1,626,779,024	-10,149,957	-0.62%	4.67%
2020	2,846,994	-14,985	-0.52%	8.80%	0	0	-	-100.00%	1,626,470,396	-308,628	-0.02%	4.65%
2021	2,846,072	-922	-0.03%	8.77%	0	0	-	-100.00%	1,601,984,617	-24,485,779	-1.51%	3.07%
2022	2,804,662	-41,410	-1.45%	7.18%	0	0	-	-100.00%	1,603,931,579	1,946,962	0.12%	3.20%
2023	1,388,017	-1,416,645	-50.51%	-46.96%	1,370,700	1,370,700	-	427.84%	1,624,224,066	20,292,487	1.27%	4.51%
2024	2,032,804	644,787	46.45%	-22.31%	1,356,950	-13,750	-1.00%	422.55%	1,808,847,101	184,623,035	11.37%	16.38%
2025	2,065,338	32,534	1.60%	-21.07%	1,356,950	0	0.00%	422.55%	1,958,208,012	149,360,911	8.26%	25.99%

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

Rate Ann.%chg: Total Agric Land **2.34%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (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
2015	644,239,050	114,806	5,612			796,096,775	152,986	5,204			30,204,660	15,568	1,940		
2016	710,687,500	114,928	6,184	10.20%	10.20%	913,265,290	152,916	5,972	14.77%	14.77%	37,093,340	15,612	2,376	22.46%	22.46%
2017	712,758,320	114,669	6,216	0.52%	10.77%	913,905,485	152,631	5,988	0.26%	15.07%	38,742,795	16,138	2,401	1.05%	23.74%
2018	706,688,540	113,268	6,239	0.37%	11.18%	893,780,385	152,103	5,876	-1.86%	12.92%	37,447,995	16,068	2,331	-2.92%	20.12%
2019	700,902,078	112,310	6,241	0.03%	11.21%	891,573,591	151,838	5,872	-0.07%	12.84%	38,854,326	16,685	2,329	-0.08%	20.02%
2020	700,009,345	112,504	6,222	-0.30%	10.88%	890,467,352	151,106	5,893	0.36%	13.25%	39,388,127	15,959	2,468	5.99%	27.21%
2021	663,834,325	112,410	5,905	-5.09%	5.24%	897,392,826	150,777	5,952	1.00%	14.38%	39,377,933	15,979	2,464	-0.15%	27.02%
2022	666,163,659	112,815	5,905	-0.01%	5.23%	896,027,925	150,443	5,956	0.07%	14.46%	39,562,542	16,072	2,462	-0.12%	26.87%
2023	670,698,242	112,841	5,944	0.66%	5.92%	909,636,980	150,216	6,056	1.67%	16.37%	41,329,355	16,137	2,561	4.05%	32.00%
2024	784,685,215	112,975	6,946	16.86%	23.78%	982,061,319	150,032	6,546	8.09%	25.79%	38,894,517	16,075	2,420	-5.53%	24.71%
2025	891,068,366	113,243	7,869	13.29%	40.22%	1,025,447,920	150,081	6,833	4.38%	31.30%	38,789,239	16,082	2,412	-0.32%	24.31%

Rate Annual %chg Average Value/Acre:

3.30%

2.56%

2.53%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	3,201,525	13,792	232			0	5	0			1,473,742,010	297,157	4,959		
2016	2,620,360	14,293	183	-21.02%	-21.02%	30,500	5	6,100	#DIV/0!		1,663,696,990	297,755	5,587	12.66%	12.66%
2017	2,623,795	14,340	183	-0.20%	-21.18%	36,600	6	6,100	0.00%		1,668,066,995	297,783	5,602	0.25%	12.95%
2018	2,951,615	17,080	173	-5.55%	-25.55%	0	0				1,640,868,535	298,518	5,497	-1.87%	10.83%
2019	2,881,372	17,218	167	-3.16%	-27.91%	0	0				1,634,211,367	298,051	5,483	-0.25%	10.56%
2020	2,872,526	16,932	170	1.37%	-26.92%	0	0				1,632,737,350	296,501	5,507	0.43%	11.03%
2021	2,835,670	16,470	172	1.49%	-25.83%	0	0				1,603,440,754	295,635	5,424	-1.51%	9.36%
2022	2,831,476	16,383	173	0.38%	-25.54%	0	0				1,604,585,602	295,713	5,426	0.04%	9.41%
2023	1,384,713	8,388	165	-4.49%	-28.88%	1,370,700	274	5,000			1,624,419,990	287,856	5,643	4.00%	13.79%
2024	2,032,779	8,397	242	46.64%	4.29%	1,356,950	271	5,000	0.00%		1,809,030,780	287,750	6,287	11.41%	26.76%
2025	2,048,364	8,461	242	0.01%	4.30%	1,356,950	271	5,000	0.00%		1,958,710,839	288,139	6,798	8.13%	37.07%

27

DODGE

Rate Annual %chg Average Value/Acre:

2.89%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2015 - 2025 County Abstract Reports
 Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 4

CHART 5 - 2025 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	323,625,365	66,776,026	127,035,940	2,948,798,061	723,490,200	266,718,579	14,611,425	1,958,208,012	119,328,162	123,339,605	0	6,671,931,375
cnty sectorvalue % of total value:		4.85%	1.00%	1.90%	44.20%	10.84%	4.00%	0.22%	29.35%	1.79%	1.85%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
611	DODGE	1,193,859	704,214	79,942	33,984,356	0	0	4,788,009	0	47,501	0	0	40,797,881
1.64%	%sector of county sector	0.37%	1.05%	0.06%	1.15%			32.77%		0.04%			0.61%
	%sector of municipality	2.93%	1.73%	0.20%	83.30%			11.74%		0.12%			100.00%
27,141	FREMONT	189,812,546	19,061,128	24,026,602	1,950,917,703	0	0	575,416,771	159,565,780	1,005,277	2,720	0	2,919,808,527
73.02%	%sector of county sector	58.65%	28.54%	18.91%	66.16%			3938.13%	8.15%	0.84%	0.00%		43.76%
	%sector of municipality	6.50%	0.65%	0.82%	66.82%			19.71%	5.46%	0.03%	0.00%		100.00%
859	HOOPER	1,239,817	1,633,226	131,071	64,522,788	310	0	6,134,519	0	20,213	0	0	73,681,944
2.31%	%sector of county sector	0.38%	2.45%	0.10%	2.19%	0.00%		41.98%		0.02%			1.10%
	%sector of municipality	1.68%	2.22%	0.18%	87.57%	0.00%		8.33%		0.03%			100.00%
380	INGLEWOOD	749,707	6,917	1,594	21,163,406	0	184,187	5,651,374	0	101,306	96,037	0	27,954,528
1.02%	%sector of county sector	0.23%	0.01%	0.00%	0.72%		0.07%	38.68%		0.08%	0.08%		0.42%
	%sector of municipality	2.68%	0.02%	0.01%	75.71%		0.66%	20.22%		0.36%	0.34%		100.00%
312	NICKERSON	363,871	180,542	590,657	8,776,880	0	0	988,737	1,965,831	55,182	566,795	0	13,488,495
0.84%	%sector of county sector	0.11%	0.27%	0.46%	0.30%			6.77%	0.10%	0.05%	0.46%		0.20%
	%sector of municipality	2.70%	1.34%	4.38%	65.07%			7.33%	14.57%	0.41%	4.20%		100.00%
1,279	NORTH BEND	2,190,737	3,216,136	4,185,332	108,373,671	15,500	0	12,214,005	7,220,706	11,793	0	0	137,427,880
3.44%	%sector of county sector	0.68%	4.82%	3.29%	3.68%	0.00%		83.59%	0.37%	0.01%			2.06%
	%sector of municipality	1.59%	2.34%	3.05%	78.86%	0.01%		8.89%	5.25%	0.01%			100.00%
843	SCRIBNER	1,788,484	1,112,425	126,282	54,350,941	0	0	11,057,956	0	148,881	35,800	0	68,620,769
2.27%	%sector of county sector	0.55%	1.67%	0.10%	1.84%			75.68%		0.12%	0.03%		1.03%
	%sector of municipality	2.61%	1.62%	0.18%	79.20%			16.11%		0.22%	0.05%		100.00%
254	SNYDER	4,215,217	550,693	62,515	15,715,658	0	0	2,853,754	4,439,925	947,509	34,980	0	28,820,251
0.68%	%sector of county sector	1.30%	0.82%	0.05%	0.53%			19.53%	0.23%	0.79%	0.03%		0.43%
	%sector of municipality	14.63%	1.91%	0.22%	54.53%			9.90%	15.41%	3.29%	0.12%		100.00%
241	UEHLING	52,713	488,371	739,174	17,048,476	0	0	1,406,041	0	223	0	0	19,734,998
0.65%	%sector of county sector	0.02%	0.73%	0.58%	0.58%			9.62%		0.00%			0.30%
	%sector of municipality	0.27%	2.47%	3.75%	86.39%			7.12%		0.00%			100.00%
19	WINSLOW	180,864	245,142	677,043	729,791	0	0	29,683	8,201	159,883	486	0	2,031,093
0.05%	%sector of county sector	0.06%	0.37%	0.53%	0.02%			0.20%	0.00%	0.13%	0.00%		0.03%
	%sector of municipality	8.90%	12.07%	33.33%	35.93%			1.46%	0.40%	7.87%	0.02%		100.00%
	%sector of county sector												
	%sector of municipality												
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	%sector of municipality												
31,940	Total Municipalities	201,787,816	27,198,795	30,620,213	2,275,583,678	15,810	184,187	620,540,893	173,200,443	2,497,768	736,818	0	3,332,366,376
85.94%	%all municip.sectors of cnty	62.35%	40.73%	24.10%	77.17%	0.00%	0.07%	4246.96%	8.84%	2.09%	0.60%		49.95%

Sources: 2025 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 02/24/2026

CHART 5

Total Real Property
Sum Lines 17, 25, & 30

Records : 21,001

Value : 6,676,804,837

Growth 41,867,630

Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	512	15,457,933	215	20,491,077	92	5,766,878	819	41,715,888	
02. Res Improve Land	10,819	454,299,305	734	80,423,466	1,112	134,300,642	12,665	669,023,413	
03. Res Improvements	11,246	1,874,179,281	1,149	205,450,238	1,258	309,264,660	13,653	2,388,894,179	
04. Res Total	11,758	2,343,936,519	1,364	306,364,781	1,350	449,332,180	14,472	3,099,633,480	19,519,178
% of Res Total	81.25	75.62	9.43	9.88	9.33	14.50	68.91	46.42	46.62
05. Com UnImp Land	134	11,831,370	68	6,810,755	19	412,614	221	19,054,739	
06. Com Improve Land	1,165	142,875,385	165	20,046,656	24	2,461,976	1,354	165,384,017	
07. Com Improvements	1,186	532,269,649	169	115,155,422	28	19,040,430	1,383	666,465,501	
08. Com Total	1,320	686,976,404	237	142,012,833	47	21,915,020	1,604	850,904,257	13,884,348
% of Com Total	82.29	80.73	14.78	16.69	2.93	2.58	7.64	12.74	33.16
09. Ind UnImp Land	47	3,689,426	29	2,703,425	0	0	76	6,392,851	
10. Ind Improve Land	74	7,373,677	65	9,483,623	0	0	139	16,857,300	
11. Ind Improvements	82	68,508,124	68	102,236,931	0	0	150	170,745,055	
12. Ind Total	129	79,571,227	97	114,423,979	0	0	226	193,995,206	1,357,061
% of Ind Total	57.08	41.02	42.92	58.98	0.00	0.00	1.08	2.91	3.24
13. Rec UnImp Land	2	28,065	52	3,847,922	138	6,880,954	192	10,756,941	
14. Rec Improve Land	0	0	9	775,430	21	2,669,768	30	3,445,198	
15. Rec Improvements	0	0	9	719,265	37	848,403	46	1,567,668	
16. Rec Total	2	28,065	61	5,342,617	175	10,399,125	238	15,769,807	0
% of Rec Total	0.84	0.18	25.63	33.88	73.53	65.94	1.13	0.24	0.00
Res & Rec Total	11,760	2,343,964,584	1,425	311,707,398	1,525	459,731,305	14,710	3,115,403,287	19,519,178
% of Res & Rec Total	79.95	75.24	9.69	10.01	10.37	14.76	70.04	46.66	46.62
Com & Ind Total	1,449	766,547,631	334	256,436,812	47	21,915,020	1,830	1,044,899,463	15,241,409
% of Com & Ind Total	79.18	73.36	18.25	24.54	2.57	2.10	8.71	15.65	36.40
17. Taxable Total	13,209	3,110,512,215	1,759	568,144,210	1,572	481,646,325	16,540	4,160,302,750	34,760,587
% of Taxable Total	79.86	74.77	10.63	13.66	9.50	11.58	78.76	62.31	83.02

Schedule II : Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess		Records	SubUrban Value Base	Value Excess
18. Residential	13	168,976	2,974,388		0	0	0
19. Commercial	36	4,140,278	49,771,875		10	405,328	15,148,603
20. Industrial	3	4,939,754	2,418,359		6	21,359,850	197,245,695
21. Other	0	0	0		0	0	0
	Records	Rural Value Base	Value Excess		Records	Total Value Base	Value Excess
18. Residential	0	0	0		13	168,976	2,974,388
19. Commercial	0	0	0		46	4,545,606	64,920,478
20. Industrial	0	0	0		9	26,299,604	199,664,054
21. Other	0	0	0		0	0	0
22. Total Sch II					68	31,014,186	267,558,920

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	500	219	363	1,082

Schedule V : Agricultural Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value
27. Ag-Vacant Land	37	2,509,455	417	166,530,267	3,129	1,636,774,365	3,583	1,805,814,087
28. Ag-Improved Land	6	407,309	89	42,785,142	740	470,463,419	835	513,655,870
29. Ag Improvements	6	1,418,570	97	18,602,696	771	177,010,864	874	197,032,130

30. Ag Total				4,457	2,516,502,087
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	3	3.00	165,000	47	49.00	2,667,500	
33. HomeSite Improvements	3	0.00	802,438	54	0.00	9,049,981	
34. HomeSite Total							
35. FarmSite UnImp Land	2	2.00	75,000	6	89.88	154,395	
36. FarmSite Improv Land	2	2.40	49,400	74	196.57	1,700,302	
37. FarmSite Improvements	3	0.00	616,132	90	0.00	9,552,715	
38. FarmSite Total							
39. Road & Ditches	0	1.00	0	0	543.41	0	Growth
40. Other- Non Ag Use	0	16.96	42,400	0	1,249.69	2,957,437	
	Records	Rural Acres	Value	Records	Total Acres	Value	
31. HomeSite UnImp Land	3	3.00	165,000	3	3.00	165,000	
32. HomeSite Improv Land	486	509.00	27,612,610	536	561.00	30,445,110	
33. HomeSite Improvements	503	0.00	89,869,478	560	0.00	99,721,897	2,062,611
34. HomeSite Total				563	564.00	130,332,007	
35. FarmSite UnImp Land	26	116.21	231,280	34	208.09	460,675	
36. FarmSite Improv Land	662	1,776.42	14,779,808	738	1,975.39	16,529,510	
37. FarmSite Improvements	731	0.00	87,141,386	824	0.00	97,310,233	5,044,432
38. FarmSite Total				858	2,183.48	114,300,418	
39. Road & Ditches	0	7,562.03	0	0	8,106.44	0	
40. Other- Non Ag Use	0	8,441.77	19,682,832	0	9,708.42	22,682,669	
41. Total Section VI				1,421	20,562.34	267,315,094	7,107,043

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	386,292	3	286.99	386,292

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	6,834.23	7.97%	60,824,647	8.11%	8,900.00
46. 1A	18,468.37	21.52%	163,814,466	21.83%	8,870.00
47. 2A1	27,551.76	32.11%	240,486,399	32.05%	8,728.53
48. 2A	24,646.95	28.73%	214,531,149	28.59%	8,704.17
49. 3A1	4.37	0.01%	37,779	0.01%	8,645.08
50. 3A	2,132.75	2.49%	18,251,250	2.43%	8,557.61
51. 4A1	2,613.33	3.05%	22,214,592	2.96%	8,500.49
52. 4A	3,550.42	4.14%	30,107,558	4.01%	8,480.00
53. Total	85,802.18	100.00%	750,267,840	100.00%	8,744.16
Dry					
54. 1D1	3,129.51	6.15%	25,818,551	6.34%	8,250.03
55. 1D	19,945.99	39.22%	163,557,118	40.14%	8,200.00
56. 2D1	9,672.49	19.02%	77,558,387	19.03%	8,018.45
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	12,178.51	23.95%	95,103,040	23.34%	7,809.09
59. 3D	3,505.79	6.89%	27,154,717	6.66%	7,745.68
60. 4D1	442.87	0.87%	3,332,734	0.82%	7,525.31
61. 4D	1,983.80	3.90%	14,957,843	3.67%	7,540.00
62. Total	50,858.96	100.00%	407,482,390	100.00%	8,012.01
Grass					
63. 1G1	3,678.53	51.56%	9,808,764	52.23%	2,666.49
64. 1G	1,663.83	23.32%	4,451,192	23.70%	2,675.27
65. 2G1	1,365.53	19.14%	3,450,175	18.37%	2,526.62
66. 2G	424.00	5.94%	1,063,398	5.66%	2,508.01
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	0.04%	6,999	0.04%	2,265.05
71. Total	7,134.98	100.00%	18,780,528	100.00%	2,632.18
Irrigated Total	85,802.18	58.06%	750,267,840	63.72%	8,744.16
Dry Total	50,858.96	34.41%	407,482,390	34.61%	8,012.01
Grass Total	7,134.98	4.83%	18,780,528	1.59%	2,632.18
72. Waste	3,974.68	2.69%	905,108	0.08%	227.72
73. Other	15.13	0.01%	79,435	0.01%	5,250.17
74. Exempt	338.25	0.23%	0	0.00%	0.00
75. Market Area Total	147,785.93	100.00%	1,177,515,301	100.00%	7,967.71

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,402.95	12.40%	31,647,435	12.64%	9,300.00
46. 1A	4,911.88	17.90%	45,533,136	18.19%	9,270.00
47. 2A1	4,929.88	17.97%	45,034,466	17.99%	9,135.00
48. 2A	8,039.24	29.30%	73,197,305	29.24%	9,105.00
49. 3A1	354.01	1.29%	3,202,021	1.28%	9,045.00
50. 3A	430.28	1.57%	3,878,973	1.55%	9,015.00
51. 4A1	4,942.42	18.01%	44,036,982	17.59%	8,910.00
52. 4A	429.89	1.57%	3,817,425	1.52%	8,880.00
53. Total	27,440.55	100.00%	250,347,743	100.00%	9,123.28
Dry					
54. 1D1	6,919.13	6.97%	57,082,975	7.18%	8,250.02
55. 1D	42,482.05	42.78%	348,352,810	43.79%	8,200.00
56. 2D1	12,440.05	12.53%	99,893,695	12.56%	8,030.01
57. 2D	395.85	0.40%	3,158,882	0.40%	7,980.00
58. 3D1	2,554.51	2.57%	19,950,736	2.51%	7,810.01
59. 3D	30,750.99	30.97%	238,627,682	30.00%	7,760.00
60. 4D1	852.14	0.86%	6,444,702	0.81%	7,562.96
61. 4D	2,913.65	2.93%	21,968,916	2.76%	7,540.00
62. Total	99,308.37	100.00%	795,480,398	100.00%	8,010.20
Grass					
63. 1G1	4,415.99	49.31%	11,596,867	49.80%	2,626.11
64. 1G	2,462.17	27.49%	6,442,460	27.66%	2,616.58
65. 2G1	1,450.99	16.20%	3,681,548	15.81%	2,537.27
66. 2G	627.09	7.00%	1,567,725	6.73%	2,500.00
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	8,956.24	100.00%	23,288,600	100.00%	2,600.27
Irrigated Total	27,440.55	19.53%	250,347,743	23.36%	9,123.28
Dry Total	99,308.37	70.68%	795,480,398	74.23%	8,010.20
Grass Total	8,956.24	6.37%	23,288,600	2.17%	2,600.27
72. Waste	4,540.82	3.23%	1,217,714	0.11%	268.17
73. Other	254.71	0.18%	1,337,237	0.12%	5,250.04
74. Exempt	23.01	0.02%	0	0.00%	0.00
75. Market Area Total	140,500.69	100.00%	1,071,671,692	100.00%	7,627.52

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	67.61	618,687	11,823.20	104,155,120	101,351.92	895,841,776	113,242.73	1,000,615,583
77. Dry Land	242.09	1,934,841	11,615.36	92,816,827	138,309.88	1,108,211,120	150,167.33	1,202,962,788
78. Grass	11.31	29,519	1,760.61	4,569,066	14,319.30	37,470,543	16,091.22	42,069,128
79. Waste	6.39	1,917	1,003.79	289,774	7,505.32	1,831,131	8,515.50	2,122,822
80. Other	0.00	0	0.95	4,988	268.89	1,411,684	269.84	1,416,672
81. Exempt	11.12	0	82.15	0	267.99	0	361.26	0
82. Total	327.40	2,584,964	26,203.91	201,835,775	261,755.31	2,044,766,254	288,286.62	2,249,186,993

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	113,242.73	39.28%	1,000,615,583	44.49%	8,836.02
Dry Land	150,167.33	52.09%	1,202,962,788	53.48%	8,010.82
Grass	16,091.22	5.58%	42,069,128	1.87%	2,614.42
Waste	8,515.50	2.95%	2,122,822	0.09%	249.29
Other	269.84	0.09%	1,416,672	0.06%	5,250.04
Exempt	361.26	0.13%	0	0.00%	0.00
Total	288,286.62	100.00%	2,249,186,993	100.00%	7,801.91

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	2	1,806,200	2	285,200	2	802,954	4	2,894,354	0
83.2 Ag 2	3	148,350	1	168,515	1	125,573	4	442,438	0
83.3 All River	60	0	0	0	0	0	60	0	0
83.4 Ames/nckrson/winslow	16	174,770	122	1,917,222	181	8,725,034	197	10,817,026	70,850
83.5 Dodge & Scribner	44	622,135	653	14,981,567	657	79,007,402	701	94,611,104	290,330
83.6 Fremont-city	313	9,564,463	8,948	400,646,276	9,274	1,629,579,333	9,587	2,039,790,072	8,062,361
83.7 Fremont-outside	55	1,386,284	43	1,181,239	219	7,213,851	274	9,781,374	183,703
83.8 Hooper	43	919,953	366	12,647,533	367	54,373,396	410	67,940,882	550,400
83.9 Inglewood	23	557,380	105	4,127,249	132	16,868,569	155	21,553,198	87,742
83.10 Lakes/rivers A	143	15,803,700	503	85,354,400	515	196,753,668	658	297,911,768	3,510,978
83.11 Lakes/rivers B	20	4,983,413	18	4,804,345	359	37,009,284	379	46,797,042	678,859
83.12 North Bend	53	1,357,631	476	15,860,389	493	63,552,776	546	80,770,796	372,546
83.13 Recreational	125	10,434,678	26	3,028,198	42	1,158,282	167	14,621,158	0
83.14 Rural Comm	0	0	1	79,920	1	77,156	1	157,076	0
83.15 Rural Res	87	4,455,793	1,174	121,362,984	1,194	267,096,942	1,281	392,915,719	5,617,367
83.16 Snyder & Uehling	24	258,079	257	6,023,574	262	28,117,627	286	34,399,280	94,042
84 Residential Total	1,011	52,472,829	12,695	672,468,611	13,699	2,390,461,847	14,710	3,115,403,287	19,519,178

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Ag 1	0	0	1	43,925	1	196,867	1	240,792	193,008
85.2 Ames/nckrson/winslow	9	32,782	19	382,161	21	3,016,057	30	3,431,000	0
85.3 Dodge & Scribner	16	412,148	135	2,183,049	135	13,838,177	151	16,433,374	193,160
85.4 Fremont-city	155	16,225,412	887	148,361,728	904	598,567,640	1,059	763,154,780	7,683,063
85.5 Fremont-outside	57	6,336,517	161	21,640,447	165	150,076,174	222	178,053,138	4,623,201
85.6 Hooper	6	88,003	60	972,370	63	5,443,578	69	6,503,951	92,194
85.7 Inglewood	6	554,583	23	1,621,976	23	10,046,895	29	12,223,454	712,271
85.8 Lakes/rivers A	0	0	1	120,000	1	127,190	1	247,190	0
85.9 North Bend	18	245,660	92	1,569,065	98	18,754,490	116	20,569,215	1,171,217
85.10 Rural Comm	18	1,418,574	34	3,378,450	39	29,962,769	57	34,759,793	312,513
85.11 Rural Res	0	0	3	312,470	3	251,976	3	564,446	0
85.12 Snyder & Uehling	12	133,911	77	1,655,676	80	6,928,743	92	8,718,330	260,782
86 Commercial Total	297	25,447,590	1,493	182,241,317	1,533	837,210,556	1,830	1,044,899,463	15,241,409

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	3,366.10	51.04%	8,785,551	51.63%	2,610.01
88. 1G	1,475.51	22.37%	3,836,326	22.54%	2,600.00
89. 2G1	1,331.42	20.19%	3,341,876	19.64%	2,510.01
90. 2G	418.89	6.35%	1,047,225	6.15%	2,500.00
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	3.09	0.05%	6,999	0.04%	2,265.05
95. Total	6,595.01	100.00%	17,017,977	100.00%	2,580.43
CRP					
96. 1C1	312.43	57.86%	1,023,213	58.05%	3,275.02
97. 1C	188.32	34.88%	614,866	34.89%	3,265.01
98. 2C1	34.11	6.32%	108,299	6.14%	3,174.99
99. 2C	5.11	0.95%	16,173	0.92%	3,164.97
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	539.97	100.00%	1,762,551	100.00%	3,264.16
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
Grass Total	6,595.01	92.43%	17,017,977	90.62%	2,580.43
CRP Total	539.97	7.57%	1,762,551	9.38%	3,264.16
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	7,134.98	100.00%	18,780,528	100.00%	2,632.18

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	4,309.12	49.37%	11,246,865	49.88%	2,610.01
88. 1G	2,400.79	27.51%	6,242,054	27.68%	2,600.00
89. 2G1	1,391.53	15.94%	3,492,760	15.49%	2,510.01
90. 2G	627.09	7.18%	1,567,725	6.95%	2,500.00
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	8,728.53	100.00%	22,549,404	100.00%	2,583.41
CRP					
96. 1C1	106.87	46.93%	350,002	47.35%	3,275.03
97. 1C	61.38	26.96%	200,406	27.11%	3,265.00
98. 2C1	59.46	26.11%	188,788	25.54%	3,175.04
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%	739,196	100.00%	3,246.22
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
Grass Total	8,728.53	97.46%	22,549,404	96.83%	2,583.41
CRP Total	227.71	2.54%	739,196	3.17%	3,246.22
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	8,956.24	100.00%	23,288,600	100.00%	2,600.27

2026 County Abstract of Assessment for Real Property, Form 45
Compared with the 2025 Certificate of Taxes Levied Report (CTL)

27 Dodge

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	2,948,798,061	3,099,633,480	150,835,419	5.12%	19,519,178	4.45%
02. Recreational	14,611,425	15,769,807	1,158,382	7.93%	0	7.93%
03. Ag-Homesite Land, Ag-Res Dwelling	119,328,162	130,332,007	11,003,845	9.22%	2,062,611	7.49%
04. Total Residential (sum lines 1-3)	3,082,737,648	3,245,735,294	162,997,646	5.29%	21,581,789	4.59%
05. Commercial	723,490,200	850,904,257	127,414,057	17.61%	13,884,348	15.69%
06. Industrial	266,718,579	193,995,206	-72,723,373	-27.27%	1,357,061	-27.77%
07. Total Commercial (sum lines 5-6)	990,208,779	1,044,899,463	54,690,684	5.52%	15,241,409	3.98%
08. Ag-Farmsite Land, Outbuildings	104,660,160	114,300,418	9,640,258	9.21%	5,044,432	4.39%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	18,679,445	22,682,669	4,003,224	21.43%		
11. Total Non-Agland (sum lines 8-10)	123,339,605	136,983,087	13,643,482	11.06%	5,044,432	6.97%
12. Irrigated	890,323,590	1,000,615,583	110,291,993	12.39%		
13. Dryland	1,025,663,491	1,202,962,788	177,299,297	17.29%		
14. Grassland	38,798,643	42,069,128	3,270,485	8.43%		
15. Wasteland	2,065,338	2,122,822	57,484	2.78%		
16. Other Agland	1,356,950	1,416,672	59,722	4.40%		
17. Total Agricultural Land	1,958,208,012	2,249,186,993	290,978,981	14.86%		
18. Total Value of all Real Property (Locally Assessed)	6,154,494,044	6,676,804,837	522,310,793	8.49%	41,867,630	7.81%

2026 Assessment Survey for Dodge County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	1 Appraiser, 2 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:
	\$628,300
7.	Adopted budget, or granted budget if different from above:
	\$628,300
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$232,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$97,000Total, Vanguard \$40,000, Pictometry \$42,000 and gWorks \$15,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$5,000
12.	Amount of last year's assessor's budget not used:
	\$85,102.70

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?
	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
	none
2.	If so, is the appraisal or listing service performed under contract?
	NA
3.	What appraisal certifications or qualifications does the County require?
	NA
4.	Have the existing contracts been approved by the PTA?
	NA
5.	Does the appraisal or listing service providers establish assessed values for the county?
	NA

2026 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?
	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 the allocation 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.

2026 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.

2026 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. Rural res homesites are typically valued higher than ag land homesites due to sales.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	Intensive use land is valued similar as farm site, based on the land can be converted back to crop land.
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
	<u>If your county has special value applications, please answer the following</u>
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?
	<u>If your county recognizes a special value, please answer the following</u>
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

2025 PLAN OF ASSESSMENT FOR DODGE COUNTY

(2026 – 2027 – 2028)

Prepared by Brandy Marshall, 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 2025 County Abstract, Dodge County consists of the following real property types:

Total Parcels in Dodge County: 20,890
Total Taxable Value Base: \$6,180,458,818

	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>Taxable Value</u>	<u>% of Taxable Value Base</u>
Residential	14,400	68.93%	\$ 2,957,725,820	47.86%
Commercial	1,496	7.16%	\$ 736,277,848	11.91%
Industrial	333	1.59%	\$ 270,013,249	4.37%
Recreational	238	1.14%	\$ 15,244,228	0.25%
Agricultural	4,419	21.15%	\$ 2,201,224,673	35.62%
<i>Special Value</i>	<i>0</i>	<i>0.00%</i>	<i>\$ 0</i>	<i>0.00%</i>
<i>(Dodge County has no designated Special Valuation market areas currently.)</i>				

Agricultural land - taxable acres: 288,139.07 (does not include Ag Exempt)

Other pertinent facts: Dodge County is 535 square miles or 342,400 acres of which 84.15% is agricultural broken down into the following categories:

	<u>Taxable Acres</u>	<u>% of Total Taxable Acres</u>
Irrigated	113,243.48	39.30%
Dry	150,080.87	52.09%
Grass	16,082.44	5.58%
Waste	8,460.89	2.94%
Other	271.39	0.09%
Ag Exempt	366.57	

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 2025 Reports & Opinions, Abstract, and Assessor Survey.

Current Resources:

A. Staff/Budget/Training

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

The total budget for Dodge County for fiscal period 2025/2026 is \$632,875. 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 1/4 of the townships) are live. All Commercial values (except for 1/4 of the townships) are live. Three quarters of the township rural values are live. It is anticipated that by 2026, 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 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 are 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 on 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 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 with the opportunity to meet with a referee to discuss their valuation protest and request. 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 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 2025:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD**</u>
Residential	96%	11.98	102.13
Commercial	94%	17.73	104.33
Agricultural Land	72%	23.67	107.32

Dodge County has no Special Valuation

* COD means Coefficient of Dispersion

** PRD means Price Related Differential

For more information regarding statistical measures, see 2025 Reports & Opinions

Assessment/Appraisal Actions Completed for Assessment Year 2025:

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 are completed. A ratio study for all classes completed for statutory compliance.

Residential:

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

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.

Continued reviewing approximately 1/3 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.

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 WRP and/or CRP sales for continued statutory compliance.

Assessment/Appraisal Actions Planned for Assessment Year 2026:

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

Residential:

Review residential properties in Fremont, Winslow, and North Bend. 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 quarter of rural residential properties/townships. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes.

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. 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 as needed. Measurements verified/pictures updated. Eliminate discrepancies to the main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes.

Review remaining one quarter of the rural commercial properties. Measurements verified/pictures updated. Eliminate discrepancies to the 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 needs to be adjusted.

Assessment/Appraisal Actions Planned for Assessment Year 2027:

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

Review Dodge 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 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 Original Town and mini storage. 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 the 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 the 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 2028:

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

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

Residential:

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

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

Review of rural residential properties. 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 Car dealerships, Grocery Stores, Hotel/Motels, and Restaurants. Measurements verified/pictures updated. Eliminate discrepancies to the 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 the 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.

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 on 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 1677 schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

In 2020, Dodge County implemented the new Vanguard E-file program. Several years later, it did not catch on with property owners or performed in the manner we had hoped for. The decision was made to end the program in 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 the 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 regarding new or updated contracts for leases they may have.

Homestead Exemptions:

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

The Dodge County Board of Equalization annually extends the filing deadline for homestead exemptions on an individual basis 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 \$291,528,876, a combined base value of \$31,014,186, and a combined excess value of \$260,514,690.

53 TIF parcels in Fremont:

- (1) Yager Hospitality
- (1) Yager Retail Project – Phase One
- (1) Yager Retail Project – Phase Two
- (18) South Broad Street Development
- (1) Fountain Springs Estates Housing Project
- (1) Fountain Springs Redv Proj
- (8) 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
- (1) Fremont RD Leasing Redevelopment Project Phase 3
- (1) Fremont RD Leasing Redevelopment Project Phase 4
- (2) Wholstone 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. The assessor and head appraiser attend the final hearings of all protests, providing 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, 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 the 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:

<u>Brandy Marshall</u>	<u>6/15/2025</u>
Dodge County Assessor	Date

<u>Mitch Hart</u>	<u>6/15/2025</u>
Dodge County Appraiser	Date

Dodge County Assessor's Office

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Fremont, NE 68025

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

Brandy Marshall, Assessor

assessor@dodgecountyne.gov

Mitch Hart, Appraiser

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February 27, 2026

DODGE COUNTY SPECIAL VALUATION METHODOLOGY

Sarah Scott
Property Tax Administrator

Good Day!

To date, Dodge County has implemented NO special valuation process (see lines 43 and 44 of the 2025 Dodge County Form 45 County Abstract of Assessment for Real Property as shown below):

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

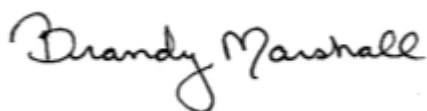
*G&P wildlife management only, pursuant to section 37-335

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

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

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

Thank you.



Brandy Marshall
Dodge County Assessor