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DEPARTMENT OF REVENUE

**2020 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

DAWES COUNTY



Pete Ricketts, Governor

April 7, 2020

Commissioner Hotz:

The Property Tax Administrator has compiled the 2020 Reports and Opinions of the Property Tax Administrator for Dawes 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 Dawes County.

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

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator
402-471-5962

cc: Roberta Coleman, Dawes County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall 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 for consideration 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 sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). 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 professionally accepted mass appraisal methods 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 on 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.

In 2019, [Neb. Rev. Stat. § 77-1363](#) was amended with the passage of LB 372. The bill became operative on August 31, 2019 and specified that Land Capability Group (LCG) classifications must be based on land-use specific productivity data from the Natural Resources Conservation Service (NRCS). The Division used the NRCS data to develop a new LCG structure to comply with the statutory change. Each county received the updated land capability group changes and applied them to the inventory of land in the 2020 assessment year.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate a county's assessment performance, the Division 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 value 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 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.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division 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 and 92% to 100% for all other classes of real property.

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 reliability of the COD can be directly affected by extreme ratios.

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 IAAO's recognition 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.

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods 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.

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'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 professionally accepted mass appraisal methods. 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.

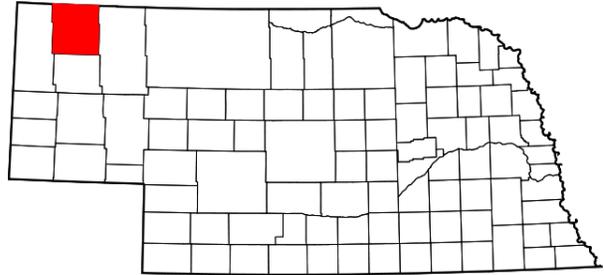
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior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

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county, along with any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns and the results of those corrective measures.

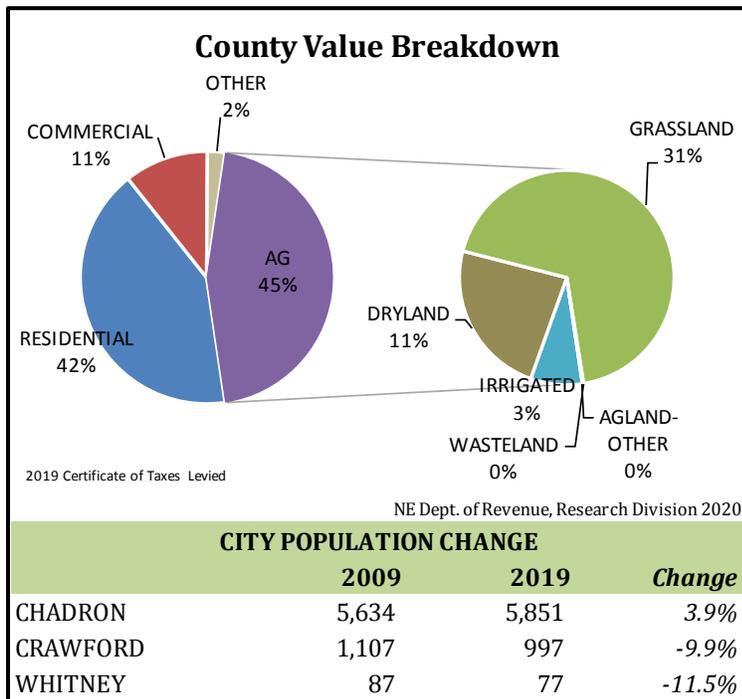
**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,396 square miles, Dawes County had 8,716 residents, per the Census Bureau Quick Facts for 2018, a 5% population decline from the 2010 U.S. Census. Reports indicated that 76% of county residents were homeowners and 87% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$96,663 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Dawes County are located in and around Chadron, the county seat. According to the latest information available from the U.S. Census Bureau, there were 263 employer establishments with total employment of 2,149.



Agricultural land makes up approximately 45% of the valuation base. Grassland makes up a majority of the land in the county. Dawes County is included in the Upper Niobrara White Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Dawes County ranks first in spring wheat for grain (USDA AgCensus).

2020 Residential Correlation for Dawes County

Assessment Actions

Assessment actions taken by the Dawes County Assessor to address residential property for the current assessment year included a 4% decrease to improvements in Valuation Group 16, Crawford, and a 12% increase to land and improvements for Valuation Group 20 Rural. Also, valuation groups were defined as three residential groups, based on geographic location, lot study dates and physical review dates. Cost and depreciation tables were updated to 2019.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the review of the assessment practices to determine compliance and to ensure that all data submitted to the State sales file is timely and accurate, were completed.

Sales qualification and verification for Dawes County consists of questionnaires mailed to all buyers of residential property. The county assessor and her staff also supplement this with their personal knowledge of the county. Review of non-qualified sales showed that reasons were documented for disqualification. Comparison of percentage of sales used by the county with statewide averages indicated that Dawes' residential sales use is above those statewide. It is believed that all arm's-length sales were available for measurement purposes.

The cost and depreciation tables for residential properties were updated to 2019, and values are established using the cost approach. Dawes County is current with the required six-year inspection cycle. The county assessor's review process begins with a review of changes noted by aerial imagery and is followed up by physical review if there is a question regarding the property. Lot value studies are made when each valuation group is reviewed and all are current.

The county assessor has consolidated six residential valuation groups to three for the current assessment year because the suburban, and the villages of Whitney and Marsland are valued and reviewed at the same time as the rural valuation group. There were no unique residential market differences found for any of the now combined assessor locations.

The county assessor currently does not have a written valuation methodology.

2020 Residential Correlation for Dawes County

Description of Analysis

Valuation Group	Description
10	Chadron
16	Crawford
20	Rural: all rural residential property, including suburban and the villages of Marsland and Whitney.

A review of the overall statistical profile for residential property indicates two of the three measures of central tendency are within acceptable range, with only the mean above the upper limit of the acceptable range.

Analysis of the sales by valuation group indicates that all three exhibit two measures of central tendency within range. All three groups have a sufficient sample and all three appear to have means as well as COD's affected by extreme outliers. For Valuation Group 16, this is caused by eight sales less than \$15,000. These are an anomaly for the Crawford market that shows an average adjusted sale price of \$53,009. For Valuation Group 20, five of the rural sales occur in the village of Whitney and are extreme outliers. They range in sale price from \$30,000 to \$70,000 (and the assessment to sales ratio for the \$70,000 is 64%). The hypothetical removal of these outliers in both samples improves the qualitative statistics.

Thus, the statistics for the individual valuation groups as well as the overall statistics are reliable for measurement purposes.

Equalization and Quality of Assessment

Based on the analysis of both the quality of assessment practices and the statistical profile, the residential property class in Dawes County is believed to be equalized and the quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	158	95.09	102.53	94.88	20.50	108.08
16	53	99.17	109.44	96.12	29.70	113.88
20	38	94.72	101.88	91.69	23.79	111.11
____ALL____	249	95.34	103.90	94.22	23.19	110.27

Level of Value

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

2020 Commercial Correlation for Dawes County

Assessment Actions

The commercial property class was reappraised for assessment year 2020 by the contracted appraisal firm. A current cost index and depreciation tables were applied to all commercial property by the county assessor.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the review of the assessment practices to determine compliance and the review to ensure that all data submitted to the State sales file is timely and accurate, were completed.

The process of sales qualification and verification for the commercial property class begins with a questionnaire sent to all buyers of commercial property. Supplemental to the questionnaires is the county assessor's and staff members' personal knowledge of the county, particularly since there is a limited number of commercial sales that occur during the study period. A review of non-qualified sales shows that reasons were provided for disqualification. A comparison of the percentage of commercial sales utilized by the county with statewide averages indicates that Dawes usage is above average. Therefore, it is believed that all arm's-length sales were available for measurement purposes.

Cost and depreciation tables in the Computer-Assisted Mass Appraisal (CAMA) system were updated for the current assessment year. With the completion of the commercial reappraisal, Dawes County is current with the statutory six-year physical inspection review. The review process was completed by aerial imagery and the physical review of commercial properties by the contracted appraisal firm.

All three approaches were used to establish commercial value where data was available. Commercial lot values were also updated for the reappraisal.

Description of Analysis

Dawes County has established three Valuation Groups for commercial property:

Valuation Groups	Description
10	Chadron commercial
16	Crawford commercial
20	Rural commercial, including suburban

2020 Commercial Correlation for Dawes County

A review of the statistical profile for commercial property shows 23 qualified sales with all three measures of central tendency within acceptable range. Likewise, both overall qualitative statistics are within their prescribed parameters. By valuation group, two of the three groups have a median measure within range, but only Valuation Group 10 has more than a few sales.

Comparison of the commercial preliminary statistics with the final commercial statistics indicates an increase of 3% to the sample. An examination of the 2020 County Abstract of Assessment for Real Property, Form 45 Compared with the 2019 Certificate of Taxes Levied Report (CTL) reveals an overall percent increase of 15% to commercial and industrial property within the county. A further examination of the 2020 abstract Schedule 1: Non-Agricultural Records compared to the 2019 abstract Schedule 1 shows the following: line 5 commercial unimproved land with 94 total records had a 2019 value of \$2,430,555, whereas the 83 total records of unimproved land for 2020 shows a value of \$3,317,570—an increase of \$783,000. Line 6 (commercial improved land) had 421 records in 2019, and now has 429 total records in 2020, with a value increase of \$5,135,655. Further, line 7 indicates 432 total commercial improvements in 2019, compared to 439 total commercial improvements in 2020 with a value increase of \$7,366,563.

Equalization and Quality of Assessment

Based on the analysis of the quality of assessment and the statistical profile, the commercial property class in Dawes County is deemed to be equalized and it is believed that the quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	18	99.09	98.72	94.88	10.31	104.05
16	4	99.32	103.34	97.04	12.14	106.49
20	1	79.29	79.29	79.29	00.00	100.00
____ALL____	23	98.06	98.88	95.02	11.13	103.85

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Dawes County 98%.

2020 Agricultural Correlation for Dawes County

Assessment Actions

For assessment year 2020, the county assessor developed the subclass of grassland 4Gw, after implementing the 2019 Land Capabilities Groups (LCG) conversion for land that contains a wide range of slopes (3-60%) with limited agricultural value but more valuable than other wasteland in the county. Also, the county assessor identified intensive use land and valued this at \$1,000 per acre, classifying it as Other Amland in the abstract.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the review of the assessment practices to determine compliance and the review to ensure that all data submitted to the State sales file is timely and accurate, were completed.

The sales verification and qualification process for agricultural land in Dawes County involves the mailing of a questionnaire to all agricultural buyers. Coupled with this is the county assessor's and staff personal knowledge of the county and the small agricultural market. Dawes County's percentage of sales utilization for agricultural land is above the statewide average. Non-qualified sales were also reviewed and these had appropriate reasons for disqualification. It is believed that all arm's-length agricultural sales were available for measurement purposes.

Dawes County has determined three agricultural market areas based on location, land capability, available water for crop production and livestock and also non-agricultural influence. Market Area 1 consists of the northern portion of Dawes County and has lower land capability and little water availability. Market Area 3 comprises land that is within the Pine Ridge geographical area. This area exhibits a market demand that exceeds pure agricultural land use (for rural residential and recreational purposes). This Market Area has special value and value is developed by averaging the non-influenced agricultural land values of Market Area 1 and Market Area 4. Market Area 4 is the southern portion of the county and has higher capability land than Market Area 1 plus the better availability of obtaining water for production of crops and livestock.

Land use is current and is updated by aerial imagery compared to the property record. Intensive use is identified by the county assessor as a commercial feedlot, currently valued by commercial method for the improvements such as feed bunks, aprons, etc. This was completed during the commercial review for the current assessment year. The intensive use land acres of the feeding operation are valued at \$1,000 per acre and classified as Other Amland.

Home sites for agricultural dwellings are valued the same as rural residential sites, but the full review of rural improvements and outbuildings will begin in 2020 to be implemented for assessment year 2021.

2020 Agricultural Correlation for Dawes County

Description of Analysis

Review of the overall statistical profile for agricultural land in Dawes County reveals 26 qualified sales with all three measures of central tendency within acceptable range. Likewise, both qualitative statistics are within their prescribed parameters. Analysis of sales by market area shows Market Area 1 with 15 sales and statistics that are all within acceptable range. Likewise, the other non-influenced agricultural, Market Area 4 has 11 sales with acceptable statistics. Attention to the 80% Majority Land Use (MLU) section of the statistical profile shows only one irrigated sale, five dryland sales almost evenly divided between the two areas and 15 total grassland sales that are overall within range.

A comparison of surrounding counties' land values indicates that Market Area 1 irrigated is most comparable with neighboring Sioux County, since both have very little irrigated land in these areas. Dryland in Market Area 1 is comparable to surrounding counties, and Market Area 4 is higher than neighboring counties. However, a downward adjustment in Market Area 4 would bring both Market Areas and overall level below acceptable range with such a small sample of dryland sales. Grassland in the respective market areas appears to be equalized with the surrounding market.

Equalization and Quality of Assessment

All agricultural dwellings, and outbuildings are valued using the same cost index and Computer-Assisted Mass Appraisal (CAMA) derived depreciation as those for rural residential properties. Site values with similar amenities are valued the same for both types of property.

The county is within range in market valuation when compared to its surrounding neighbors. It is believed that Dawes County's agricultural land is equalized and the quality of assessment adheres to generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	1	67.13	67.13	67.13	00.00	100.00
4	1	67.13	67.13	67.13	00.00	100.00
<u>Dry</u>						
County	5	87.27	87.43	81.10	08.07	107.81
1	3	87.26	81.53	75.29	06.57	108.29
4	2	96.27	96.27	94.11	04.23	102.30
<u>Grass</u>						
County	15	69.13	69.01	74.16	12.89	93.06
1	9	68.28	68.21	75.02	13.18	90.92
4	6	70.36	70.21	71.01	12.25	98.87
<u>ALL</u>	26	69.65	72.85	73.87	15.22	98.62

2020 Agricultural Correlation for Dawes County

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Dawes County is 70%.

Special Valuation

A review of agricultural land value in Dawes County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of Market Area 1 where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 70%.

2020 Opinions of the Property Tax Administrator for Dawes 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 (Reissue 2018). 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	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	70	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, 2020.



Ruth A. Sorensen
Property Tax Administrator



APPENDICES

2020 Commission Summary for Dawes County

Residential Real Property - Current

Number of Sales	249	Median	95.34
Total Sales Price	\$26,660,772	Mean	103.90
Total Adj. Sales Price	\$26,660,772	Wgt. Mean	94.22
Total Assessed Value	\$25,119,390	Average Assessed Value of the Base	\$87,173
Avg. Adj. Sales Price	\$107,071	Avg. Assessed Value	\$100,881

Confidence Interval - Current

95% Median C.I	92.70 to 98.48
95% Wgt. Mean C.I	91.67 to 96.76
95% Mean C.I	99.20 to 108.60
% of Value of the Class of all Real Property Value in the County	33.98
% of Records Sold in the Study Period	7.64
% of Value Sold in the Study Period	8.84

Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	275	99	98.58
2018	262	98	98.15
2017	229	99	98.71
2016	208	97	96.60

2020 Commission Summary for Dawes County

Commercial Real Property - Current

Number of Sales	23	Median	98.06
Total Sales Price	\$5,028,000	Mean	98.68
Total Adj. Sales Price	\$5,028,000	Wgt. Mean	95.02
Total Assessed Value	\$4,777,730	Average Assessed Value of the Base	\$192,844
Avg. Adj. Sales Price	\$218,609	Avg. Assessed Value	\$207,727

Confidence Interval - Current

95% Median C.I	93.63 to 103.42
95% Wgt. Mean C.I	86.85 to 103.20
95% Mean C.I	91.65 to 105.71
% of Value of the Class of all Real Property Value in the County	12.22
% of Records Sold in the Study Period	4.34
% of Value Sold in the Study Period	4.67

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	31	95	94.58
2018	32	98	98.29
2017	32	100	99.90
2016	32	99	99.37

23 Dawes
RESIDENTIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 249
 Total Sales Price : 26,660,772
 Total Adj. Sales Price : 26,660,772
 Total Assessed Value : 25,119,390
 Avg. Adj. Sales Price : 107,071
 Avg. Assessed Value : 100,881

MEDIAN : 95
 WGT. MEAN : 94
 MEAN : 104
 COD : 23.19
 PRD : 110.27

COV : 36.39
 STD : 37.81
 Avg. Abs. Dev : 22.11
 MAX Sales Ratio : 331.00
 MIN Sales Ratio : 35.87

95% Median C.I. : 92.70 to 98.48
 95% Wgt. Mean C.I. : 91.67 to 96.76
 95% Mean C.I. : 99.20 to 108.60

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	36	96.22	102.57	97.64	13.83	105.05	74.26	168.92	93.03 to 102.48	101,942	99,535
01-JAN-18 To 31-MAR-18	22	94.58	105.71	98.45	22.83	107.37	58.04	220.23	87.36 to 113.87	121,395	119,513
01-APR-18 To 30-JUN-18	32	100.25	106.36	95.35	19.56	111.55	66.66	234.63	87.99 to 105.49	130,542	124,472
01-JUL-18 To 30-SEP-18	37	96.88	106.77	97.65	20.89	109.34	64.56	231.68	90.37 to 104.31	98,883	96,556
01-OCT-18 To 31-DEC-18	37	92.25	102.11	88.93	26.22	114.82	50.25	236.79	85.80 to 108.71	98,695	87,774
01-JAN-19 To 31-MAR-19	15	93.66	96.25	96.36	19.94	99.89	46.68	142.66	78.48 to 111.67	99,361	95,747
01-APR-19 To 30-JUN-19	33	95.79	101.43	91.67	25.15	110.65	42.13	275.50	83.55 to 103.80	104,803	96,069
01-JUL-19 To 30-SEP-19	37	92.04	106.24	90.05	33.63	117.98	35.87	331.00	87.12 to 98.16	104,960	94,515
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	127	98.02	105.29	97.12	18.84	108.41	58.04	234.63	94.54 to 102.06	111,627	108,411
01-OCT-18 To 30-SEP-19	122	92.27	102.46	90.92	27.72	112.69	35.87	331.00	88.23 to 97.93	102,329	93,043
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	128	97.24	105.14	94.87	22.36	110.83	50.25	236.79	92.25 to 102.06	110,613	104,942
<u>ALL</u>	249	95.34	103.90	94.22	23.19	110.27	35.87	331.00	92.70 to 98.48	107,071	100,881

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	158	95.09	102.53	94.88	20.50	108.06	42.13	331.00	92.09 to 98.16	109,029	103,448
16	53	99.17	109.44	96.12	29.70	113.86	35.87	275.50	92.04 to 110.19	53,009	50,951
20	38	94.72	101.88	91.69	23.79	111.11	58.22	210.70	85.89 to 107.08	174,334	159,849
<u>ALL</u>	249	95.34	103.90	94.22	23.19	110.27	35.87	331.00	92.70 to 98.48	107,071	100,881

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	249	95.34	103.90	94.22	23.19	110.27	35.87	331.00	92.70 to 98.48	107,071	100,881
06											
07											
<u>ALL</u>	249	95.34	103.90	94.22	23.19	110.27	35.87	331.00	92.70 to 98.48	107,071	100,881

23 Dawes
RESIDENTIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 249
 Total Sales Price : 26,660,772
 Total Adj. Sales Price : 26,660,772
 Total Assessed Value : 25,119,390
 Avg. Adj. Sales Price : 107,071
 Avg. Assessed Value : 100,881

MEDIAN : 95
 WGT. MEAN : 94
 MEAN : 104
 COD : 23.19
 PRD : 110.27

COV : 36.39
 STD : 37.81
 Avg. Abs. Dev : 22.11
 MAX Sales Ratio : 331.00
 MIN Sales Ratio : 35.87

95% Median C.I. : 92.70 to 98.48
 95% Wgt. Mean C.I. : 91.67 to 96.76
 95% Mean C.I. : 99.20 to 108.60

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	12	157.06	164.49	162.84	31.73	101.01	83.55	275.50	104.40 to 234.63	10,090	16,432	
Less Than 30,000	27	144.93	160.47	157.29	36.11	102.02	83.55	331.00	104.93 to 193.38	16,222	25,516	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	249	95.34	103.90	94.22	23.19	110.27	35.87	331.00	92.70 to 98.48	107,071	100,881	
Greater Than 14,999	237	95.03	100.84	93.91	20.65	107.38	35.87	331.00	92.25 to 97.97	111,982	105,157	
Greater Than 29,999	222	93.87	97.03	93.17	17.71	104.14	35.87	231.68	91.41 to 96.79	118,121	110,047	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	12	157.06	164.49	162.84	31.73	101.01	83.55	275.50	104.40 to 234.63	10,090	16,432	
15,000 TO 29,999	15	137.43	157.24	155.17	39.15	101.33	88.53	331.00	103.80 to 199.26	21,127	32,783	
30,000 TO 59,999	42	110.27	113.60	110.79	24.31	102.54	35.87	231.68	98.89 to 121.49	42,748	47,360	
60,000 TO 99,999	63	94.34	96.36	95.24	17.92	101.18	42.13	216.71	88.23 to 97.97	76,482	72,843	
100,000 TO 149,999	61	90.55	91.25	90.80	12.95	100.50	50.25	141.98	86.13 to 94.14	121,446	110,269	
150,000 TO 249,999	40	91.75	93.06	93.38	10.76	99.66	67.08	124.98	86.80 to 98.74	181,032	169,054	
250,000 TO 499,999	16	92.06	88.09	87.99	13.11	100.11	58.84	111.35	75.53 to 99.41	309,969	272,731	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	249	95.34	103.90	94.22	23.19	110.27	35.87	331.00	92.70 to 98.48	107,071	100,881	

23 Dawes
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 23
Total Sales Price : 5,028,000
Total Adj. Sales Price : 5,028,000
Total Assessed Value : 4,777,730
Avg. Adj. Sales Price : 218,609
Avg. Assessed Value : 207,727

MEDIAN : 98
WGT. MEAN : 95
MEAN : 99
COD : 11.13
PRD : 103.85

COV : 16.48
STD : 16.26
Avg. Abs. Dev : 10.91
MAX Sales Ratio : 132.03
MIN Sales Ratio : 63.21

95% Median C.I. : 93.63 to 103.42
95% Wgt. Mean C.I. : 86.85 to 103.20
95% Mean C.I. : 91.65 to 105.71

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DATE OF SALE *	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-16 To 31-DEC-16											
01-JAN-17 To 31-MAR-17	2	122.19	122.19	122.38	08.06	99.84	112.34	132.03	N/A	127,500	156,035
01-APR-17 To 30-JUN-17	2	102.24	102.24	102.41	00.23	99.83	102.00	102.48	N/A	37,500	38,403
01-JUL-17 To 30-SEP-17	3	97.80	99.14	95.89	04.57	103.39	93.10	106.51	N/A	114,333	109,638
01-OCT-17 To 31-DEC-17	4	96.96	97.16	96.96	03.30	100.21	91.28	103.42	N/A	435,750	422,488
01-JAN-18 To 31-MAR-18	1	97.05	97.05	97.05	00.00	100.00	97.05	97.05	N/A	215,000	208,660
01-APR-18 To 30-JUN-18											
01-JUL-18 To 30-SEP-18	5	100.11	96.15	87.96	11.61	109.31	63.21	119.22	N/A	292,000	256,841
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	1	65.07	65.07	65.07	00.00	100.00	65.07	65.07	N/A	45,000	29,280
01-APR-19 To 30-JUN-19	4	89.78	90.77	94.36	09.09	96.20	79.29	104.23	N/A	218,500	206,166
01-JUL-19 To 30-SEP-19	1	128.78	128.78	128.78	00.00	100.00	128.78	128.78	N/A	18,000	23,180
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	7	102.48	106.61	106.66	08.08	99.95	93.10	132.03	93.10 to 132.03	96,143	102,541
01-OCT-17 To 30-SEP-18	10	97.67	96.64	93.12	07.73	103.78	63.21	119.22	91.28 to 103.42	341,800	318,282
01-OCT-18 To 30-SEP-19	6	89.78	92.82	93.61	17.89	99.16	65.07	128.78	65.07 to 128.78	156,167	146,188
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	11	102.00	103.17	99.66	07.19	103.52	91.28	132.03	93.10 to 112.34	219,636	218,885
01-JAN-18 To 31-DEC-18	6	99.09	96.30	89.13	10.28	108.04	63.21	119.22	63.21 to 119.22	279,167	248,811
<u>ALL</u>	23	98.06	98.68	95.02	11.13	103.85	63.21	132.03	93.63 to 103.42	218,609	207,727

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	18	99.09	98.72	94.88	10.31	104.05	63.21	132.03	93.63 to 104.23	203,389	192,973
16	4	99.32	103.34	97.04	12.14	106.49	85.92	128.78	N/A	310,250	301,079
20	1	79.29	79.29	79.29	00.00	100.00	79.29	79.29	N/A	126,000	99,900
<u>ALL</u>	23	98.06	98.68	95.02	11.13	103.85	63.21	132.03	93.63 to 103.42	218,609	207,727

23 Dawes
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 23
Total Sales Price : 5,028,000
Total Adj. Sales Price : 5,028,000
Total Assessed Value : 4,777,730
Avg. Adj. Sales Price : 218,609
Avg. Assessed Value : 207,727

MEDIAN : 98
WGT. MEAN : 95
MEAN : 99
COD : 11.13
PRD : 103.85

COV : 16.48
STD : 16.26
Avg. Abs. Dev : 10.91
MAX Sales Ratio : 132.03
MIN Sales Ratio : 63.21

95% Median C.I. : 93.63 to 103.42
95% Wgt. Mean C.I. : 86.85 to 103.20
95% Mean C.I. : 91.65 to 105.71

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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	1	91.28	91.28	91.28	00.00	100.00	91.28	91.28	N/A	145,000	132,355
03	22	99.09	99.01	95.13	11.20	104.08	63.21	132.03	93.63 to 104.23	221,955	211,153
04											
<u>ALL</u>	23	98.06	98.68	95.02	11.13	103.85	63.21	132.03	93.63 to 103.42	218,609	207,727

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	3	97.80	95.24	94.83	05.48	100.43	85.92	102.00	N/A	11,667	11,063
Less Than 30,000	4	99.90	103.63	106.36	11.78	97.43	85.92	128.78	N/A	13,250	14,093
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	23	98.06	98.68	95.02	11.13	103.85	63.21	132.03	93.63 to 103.42	218,609	207,727
Greater Than 14,999	20	99.09	99.19	95.02	11.84	104.39	63.21	132.03	93.63 to 104.23	249,650	237,227
Greater Than 29,999	19	98.06	97.64	94.90	10.94	102.89	63.21	132.03	93.10 to 104.23	261,842	248,493
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	97.80	95.24	94.83	05.48	100.43	85.92	102.00	N/A	11,667	11,063
15,000 TO 29,999	1	128.78	128.78	128.78	00.00	100.00	128.78	128.78	N/A	18,000	23,180
30,000 TO 59,999	1	65.07	65.07	65.07	00.00	100.00	65.07	65.07	N/A	45,000	29,280
60,000 TO 99,999	3	102.48	103.04	102.95	02.08	100.09	100.13	106.51	N/A	68,667	70,695
100,000 TO 149,999	5	98.06	102.60	102.38	15.05	100.21	79.29	132.03	N/A	132,200	135,342
150,000 TO 249,999	5	103.42	104.24	103.23	05.63	100.98	97.05	119.22	N/A	201,000	207,502
250,000 TO 499,999	2	93.37	93.37	93.44	00.29	99.93	93.10	93.63	N/A	380,000	355,080
500,000 TO 999,999	2	81.66	81.66	81.63	22.59	100.04	63.21	100.11	N/A	550,000	448,945
1,000,000 +	1	96.64	96.64	96.64	00.00	100.00	96.64	96.64	N/A	1,198,000	1,157,725
<u>ALL</u>	23	98.06	98.68	95.02	11.13	103.85	63.21	132.03	93.63 to 103.42	218,609	207,727

23 Dawes
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 23
 Total Sales Price : 5,028,000
 Total Adj. Sales Price : 5,028,000
 Total Assessed Value : 4,777,730
 Avg. Adj. Sales Price : 218,609
 Avg. Assessed Value : 207,727

MEDIAN : 98
 WGT. MEAN : 95
 MEAN : 99
 COD : 11.13
 PRD : 103.85

COV : 16.48
 STD : 16.26
 Avg. Abs. Dev : 10.91
 MAX Sales Ratio : 132.03
 MIN Sales Ratio : 63.21

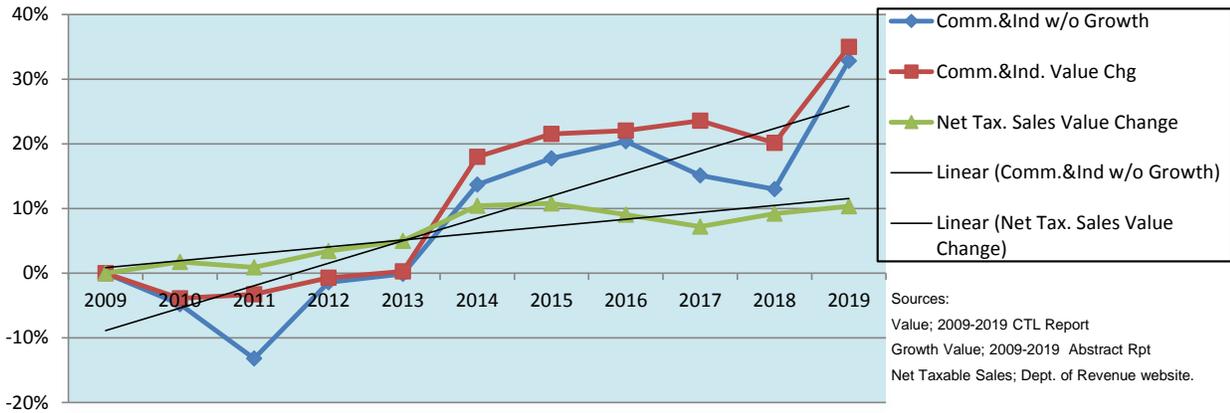
95% Median C.I. : 93.63 to 103.42
 95% Wgt. Mean C.I. : 86.85 to 103.20
 95% Mean C.I. : 91.65 to 105.71

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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
300	2	93.37	93.37	93.44	00.29	99.93	93.10	93.63	N/A	380,000	355,080
306	1	97.28	97.28	97.28	00.00	100.00	97.28	97.28	N/A	225,000	218,885
319	1	100.11	100.11	100.11	00.00	100.00	100.11	100.11	N/A	549,000	549,610
326	1	102.00	102.00	102.00	00.00	100.00	102.00	102.00	N/A	12,000	12,240
344	4	108.29	111.96	107.25	07.94	104.39	102.48	128.78	N/A	111,500	119,580
350	2	125.63	125.63	125.17	05.10	100.37	119.22	132.03	N/A	140,000	175,238
352	1	91.28	91.28	91.28	00.00	100.00	91.28	91.28	N/A	145,000	132,355
353	5	97.05	97.91	97.72	05.64	100.19	85.92	106.51	N/A	333,800	326,193
386	1	98.06	98.06	98.06	00.00	100.00	98.06	98.06	N/A	135,000	132,385
406	3	97.80	87.67	87.81	11.95	99.84	65.07	100.13	N/A	43,333	38,052
435	1	63.21	63.21	63.21	00.00	100.00	63.21	63.21	N/A	551,000	348,280
528	1	79.29	79.29	79.29	00.00	100.00	79.29	79.29	N/A	126,000	99,900
<u>ALL</u>	<u>23</u>	98.06	98.68	95.02	11.13	103.85	63.21	132.03	93.63 to 103.42	218,609	207,727

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 59,625,763	\$ 1,240,315		\$ 58,385,448	--	\$ 83,766,053	--
2009	\$ 65,784,138	\$ 5,772,977	8.78%	\$ 60,011,161	--	\$ 84,279,311	--
2010	\$ 63,226,330	\$ 593,304	0.94%	\$ 62,633,026	-4.79%	\$ 85,750,839	1.75%
2011	\$ 63,626,936	\$ 6,526,320	10.26%	\$ 57,100,616	-9.69%	\$ 85,046,888	-0.82%
2012	\$ 65,315,930	\$ 478,740	0.73%	\$ 64,837,190	1.90%	\$ 87,175,334	2.50%
2013	\$ 65,959,514	\$ 262,500	0.40%	\$ 65,697,014	0.58%	\$ 88,489,176	1.51%
2014	\$ 77,612,084	\$ 2,822,835	3.64%	\$ 74,789,249	13.39%	\$ 93,080,294	5.19%
2015	\$ 79,953,170	\$ 2,483,475	3.11%	\$ 77,469,695	-0.18%	\$ 93,372,773	0.31%
2016	\$ 80,279,784	\$ 1,076,780	1.34%	\$ 79,203,004	-0.94%	\$ 91,907,231	-1.57%
2017	\$ 81,284,515	\$ 5,556,275	6.84%	\$ 75,728,240	-5.67%	\$ 90,355,161	-1.69%
2018	\$ 79,032,702	\$ 4,696,299	5.94%	\$ 74,336,403	-8.55%	\$ 92,049,992	1.88%
2019	\$ 88,795,140	\$ 1,407,255	1.58%	\$ 87,387,885	10.57%	\$ 93,013,787	1.05%
Ann %chg	3.04%			Average	-0.34%	0.99%	1.01%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-4.79%	-3.89%	1.75%
2011	-13.20%	-3.28%	0.91%
2012	-1.44%	-0.71%	3.44%
2013	-0.13%	0.27%	5.00%
2014	13.69%	17.98%	10.44%
2015	17.76%	21.54%	10.79%
2016	20.40%	22.04%	9.05%
2017	15.12%	23.56%	7.21%
2018	13.00%	20.14%	9.22%
2019	32.84%	34.98%	10.36%

County Number	23
County Name	Dawes

23 Dawes

PAD 2020 R&O Statistics (Using 2020 Values)

AGRICULTURAL LAND

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 26
 Total Sales Price : 13,213,793
 Total Adj. Sales Price : 13,213,793
 Total Assessed Value : 9,761,090
 Avg. Adj. Sales Price : 508,223
 Avg. Assessed Value : 375,427

MEDIAN : 70
 WGT. MEAN : 74
 MEAN : 73
 COD : 15.22
 PRD : 98.62

COV : 19.25
 STD : 14.02
 Avg. Abs. Dev : 10.60
 MAX Sales Ratio : 100.34
 MIN Sales Ratio : 48.38

95% Median C.I. : 67.13 to 78.08
 95% Wgt. Mean C.I. : 65.36 to 82.38
 95% Mean C.I. : 67.19 to 78.51

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DATE OF SALE *	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-16 To 31-DEC-16	2	61.62	61.62	61.77	09.06	99.76	56.04	67.20	N/A	250,512	154,735
01-JAN-17 To 31-MAR-17	1	59.60	59.60	59.60	00.00	100.00	59.60	59.60	N/A	276,032	164,515
01-APR-17 To 30-JUN-17	1	73.15	73.15	73.15	00.00	100.00	73.15	73.15	N/A	1,300,000	950,975
01-JUL-17 To 30-SEP-17	2	58.80	58.80	56.19	17.72	104.64	48.38	69.22	N/A	219,854	123,533
01-OCT-17 To 31-DEC-17	1	73.41	73.41	73.41	00.00	100.00	73.41	73.41	N/A	1,550,000	1,137,850
01-JAN-18 To 31-MAR-18	1	69.13	69.13	69.13	00.00	100.00	69.13	69.13	N/A	754,714	521,735
01-APR-18 To 30-JUN-18	4	67.29	65.48	64.57	04.87	101.41	57.27	70.07	N/A	772,229	498,658
01-JUL-18 To 30-SEP-18	2	79.08	79.08	79.13	10.34	99.94	70.90	87.26	N/A	119,324	94,418
01-OCT-18 To 31-DEC-18	3	86.83	82.32	79.10	12.39	104.07	63.93	96.20	N/A	355,375	281,085
01-JAN-19 To 31-MAR-19	5	71.59	76.78	70.24	17.57	109.31	56.44	100.34	N/A	176,126	123,703
01-APR-19 To 30-JUN-19	2	78.36	78.36	91.13	24.45	85.99	59.20	97.52	N/A	1,199,001	1,092,678
01-JUL-19 To 30-SEP-19	2	85.14	85.14	83.18	08.29	102.36	78.08	92.20	N/A	360,000	299,445
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	6	63.40	62.27	66.44	11.97	93.72	48.38	73.15	48.38 to 73.15	419,461	278,671
01-OCT-17 To 30-SEP-18	8	69.60	70.33	68.23	07.30	103.08	57.27	87.26	57.27 to 87.26	704,035	480,381
01-OCT-18 To 30-SEP-19	12	82.46	79.82	83.83	16.46	95.22	56.44	100.34	63.93 to 96.20	422,063	353,835
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	5	69.22	64.75	70.12	11.15	92.34	48.38	73.41	N/A	713,148	500,081
01-JAN-18 To 31-DEC-18	10	69.60	73.62	68.92	12.41	106.82	57.27	96.20	63.93 to 87.26	514,840	354,846
<u>ALL</u>	26	69.65	72.85	73.87	15.22	98.62	48.38	100.34	67.13 to 78.08	508,223	375,427

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	15	69.22	70.70	74.22	12.31	95.26	48.38	97.52	63.93 to 73.41	624,497	463,484
4	11	71.59	75.78	73.03	18.45	103.77	56.04	100.34	56.44 to 96.20	349,668	255,348
<u>ALL</u>	26	69.65	72.85	73.87	15.22	98.62	48.38	100.34	67.13 to 78.08	508,223	375,427

23 Dawes
AGRICULTURAL LAND

PAD 2020 R&O Statistics (Using 2020 Values)
Qualified
Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 26
Total Sales Price : 13,213,793
Total Adj. Sales Price : 13,213,793
Total Assessed Value : 9,761,090
Avg. Adj. Sales Price : 508,223
Avg. Assessed Value : 375,427

MEDIAN : 70
WGT. MEAN : 74
MEAN : 73
COD : 15.22
PRD : 98.62

COV : 19.25
STD : 14.02
Avg. Abs. Dev : 10.60
MAX Sales Ratio : 100.34
MIN Sales Ratio : 48.38

95% Median C.I. : 67.13 to 78.08
95% Wgt. Mean C.I. : 65.36 to 82.38
95% Mean C.I. : 67.19 to 78.51

Printed:4/4/2020 10:56:22PM

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
_____Dry_____											
County	3	87.27	91.62	90.62	05.00	101.10	87.26	100.34	N/A	103,735	94,000
1	2	87.27	87.27	87.26	00.01	100.01	87.26	87.27	N/A	115,703	100,965
4	1	100.34	100.34	100.34	00.00	100.00	100.34	100.34	N/A	79,800	80,070
_____Grass_____											
County	8	68.71	66.02	67.14	08.70	98.33	48.38	78.08	48.38 to 78.08	384,056	257,874
1	4	67.87	63.33	64.38	07.99	98.37	48.38	69.22	N/A	380,927	245,226
4	4	70.36	68.71	69.87	08.71	98.34	56.04	78.08	N/A	387,185	270,521
_____ALL_____	26	69.65	72.85	73.87	15.22	98.62	48.38	100.34	67.13 to 78.08	508,223	375,427

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	1	67.13	67.13	67.13	00.00	100.00	67.13	67.13	N/A	816,100	547,870
4	1	67.13	67.13	67.13	00.00	100.00	67.13	67.13	N/A	816,100	547,870
_____Dry_____											
County	5	87.27	87.43	81.10	08.07	107.81	70.07	100.34	N/A	220,336	178,683
1	3	87.26	81.53	75.29	06.57	108.29	70.07	87.27	N/A	253,960	191,205
4	2	96.27	96.27	94.11	04.23	102.30	92.20	100.34	N/A	169,900	159,900
_____Grass_____											
County	15	69.13	69.01	74.16	12.89	93.06	48.38	97.52	59.20 to 73.41	659,371	488,977
1	9	68.28	68.21	75.02	13.18	90.92	48.38	97.52	57.27 to 73.41	861,672	646,469
4	6	70.36	70.21	71.01	12.25	98.87	56.04	86.83	56.04 to 86.83	355,920	252,738
_____ALL_____	26	69.65	72.85	73.87	15.22	98.62	48.38	100.34	67.13 to 78.08	508,223	375,427

Dawes County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dawes	1	1365	1365	1260	1260	1208	1208	1181	1181	1247
Dawes	4	2016	2016	1792	1792	1568	1568	1344	1344	1730
Sheridan	1	1710	1710	1660	1605	1585	1585	1570	1525	1643
Box Butte	3	2011	1946	1979	1908	1717	1783	1742	1797	1944
Sioux	1	1350	1350	1270	1270	1220	1221	1180	1180	1260

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dawes	1	n/a	693	651	651	604	604	551	551	628
Dawes	4	n/a	825	775	775	719	719	656	651	763
Sheridan	1	n/a	690	620	615	600	570	560	550	617
Box Butte	3	n/a	540	540	540	490	490	490	490	535
Sioux	1	n/a	600	495	450	435	435	430	410	475

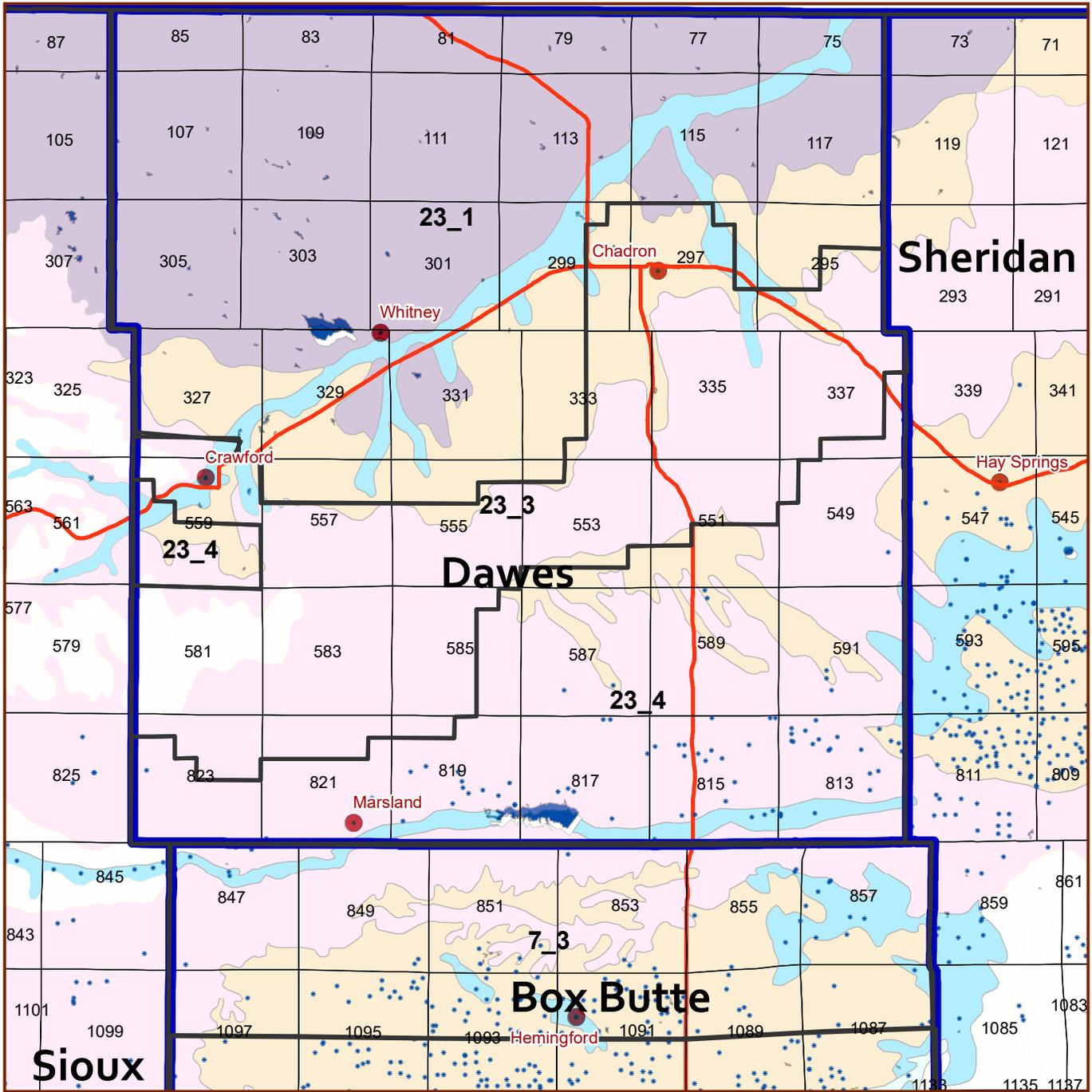
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dawes	1	430	n/a	405	405	380	380	355	355	360
Dawes	4	510	n/a	485	n/a	465	465	435	435	448
Sheridan	1	460	460	460	460	n/a	460	460	405	456
Box Butte	3	425	425	n/a	425	425	425	425	425	425
Sioux	1	410	410	n/a	395	390	390	375	350	368

County	Mkt Area	CRP	TIMBER	WASTE
Dawes	1	n/a	n/a	100
Dawes	4	n/a	n/a	100
Sheridan	1	n/a	n/a	55
Box Butte	3	405	n/a	100
Sioux	1	n/a	350	82

Source: 2020 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.

DAWES COUNTY



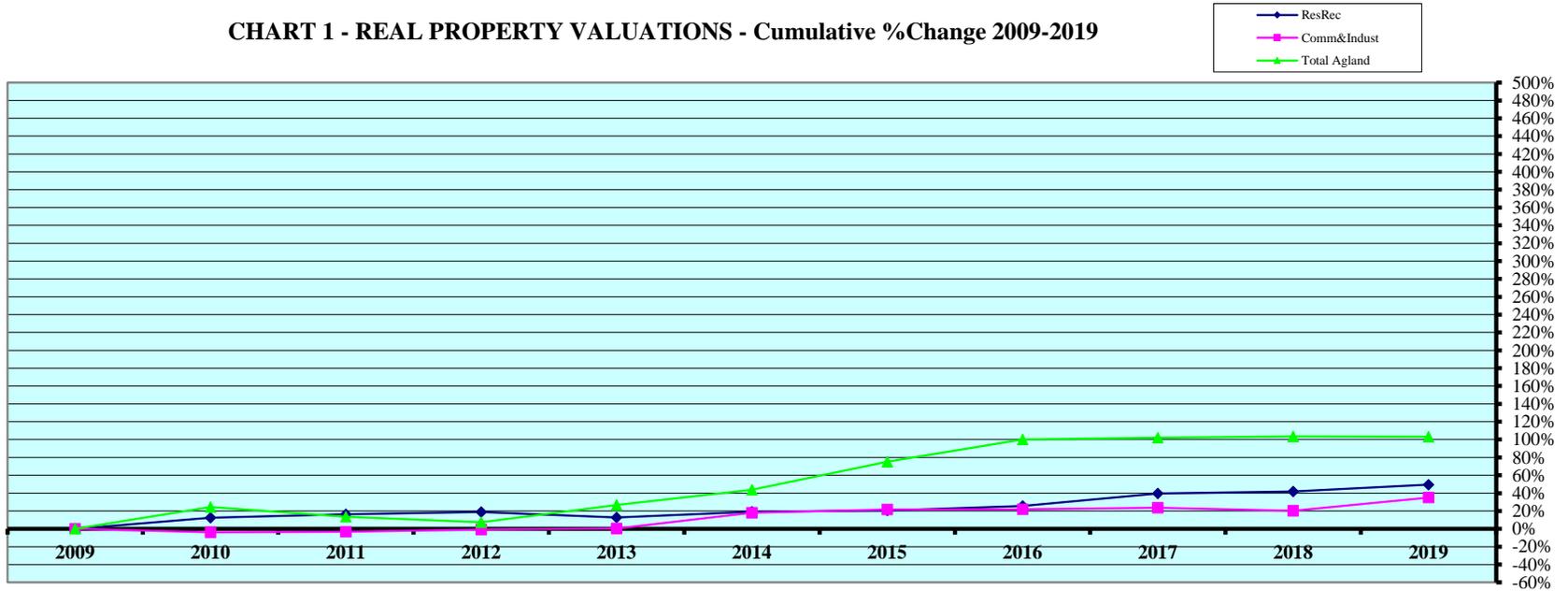
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2009-2019



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
2009	188,943,394	--	--	--	65,784,138	--	--	--	183,490,530	--	--	--
2010	212,216,347	23,272,953	12.32%	12.32%	63,226,330	-2,557,808	-3.89%	-3.89%	228,555,280	45,064,750	24.56%	24.56%
2011	219,606,799	7,390,452	3.48%	16.23%	63,626,936	400,606	0.63%	-3.28%	208,453,660	-20,101,620	-8.80%	13.60%
2012	224,738,672	5,131,873	2.34%	18.94%	65,315,930	1,688,994	2.65%	-0.71%	197,041,590	-11,412,070	-5.47%	7.39%
2013	212,942,249	-11,796,423	-5.25%	12.70%	65,959,514	643,584	0.99%	0.27%	232,717,870	35,676,280	18.11%	26.83%
2014	225,027,969	12,085,720	5.68%	19.10%	77,612,084	11,652,570	17.67%	17.98%	263,838,235	31,120,365	13.37%	43.79%
2015	227,887,783	2,859,814	1.27%	20.61%	79,953,170	2,341,086	3.02%	21.54%	321,205,640	57,367,405	21.74%	75.05%
2016	237,481,085	9,593,302	4.21%	25.69%	80,279,784	326,614	0.41%	22.04%	367,034,790	45,829,150	14.27%	100.03%
2017	263,971,215	26,490,130	11.15%	39.71%	81,284,515	1,004,731	1.25%	23.56%	370,800,675	3,765,885	1.03%	102.08%
2018	267,850,440	3,879,225	1.47%	41.76%	79,032,702	-2,251,813	-2.77%	20.14%	373,497,360	2,696,685	0.73%	103.55%
2019	282,538,944	14,688,504	5.48%	49.54%	88,795,140	9,762,438	12.35%	34.98%	373,118,325	-379,035	-0.10%	103.34%

Rate Annual %chg: Residential & Recreational **4.11%**

Commercial & Industrial **3.04%**

Agricultural Land **7.36%**

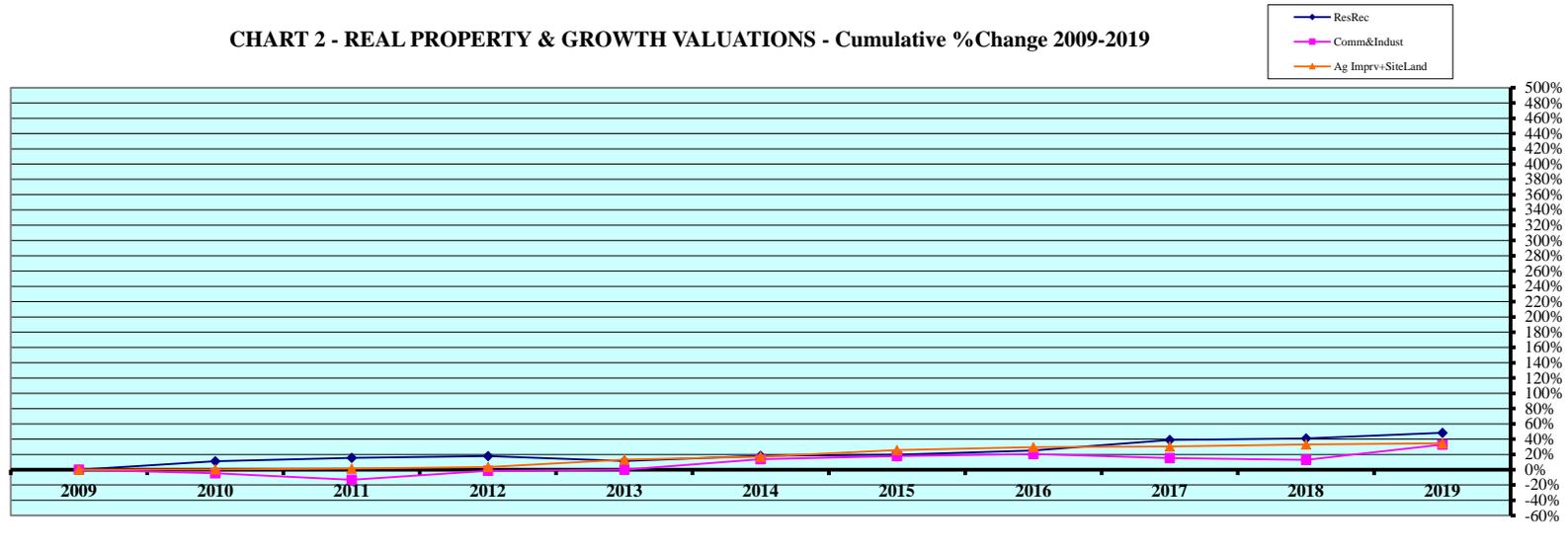
Cnty# **23**
County **DAWES**

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: 2009 - 2019 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2009-2019



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	
2009	188,943,394	3,768,391	1.99%	185,175,003	--	--	65,784,138	5,772,977	8.78%	60,011,161	--	--	
2010	212,216,347	2,097,470	0.99%	210,118,877	11.21%	11.21%	63,226,330	593,304	0.94%	62,633,026	-4.79%	-4.79%	
2011	219,606,799	1,435,995	0.65%	218,170,804	2.81%	15.47%	63,626,936	6,526,320	10.26%	57,100,616	-9.69%	-13.20%	
2012	224,738,672	2,295,993	1.02%	222,442,679	1.29%	17.73%	65,315,930	478,740	0.73%	64,837,190	1.90%	-1.44%	
2013	212,942,249	2,526,118	1.19%	210,416,131	-6.37%	11.36%	65,959,514	262,500	0.40%	65,697,014	0.58%	-0.13%	
2014	225,027,969	2,008,924	0.89%	223,019,045	4.73%	18.03%	77,612,084	2,822,835	3.64%	74,789,249	13.39%	13.69%	
2015	227,887,783	2,151,360	0.94%	225,736,423	0.31%	19.47%	79,953,170	2,483,475	3.11%	77,469,695	-0.18%	17.76%	
2016	237,481,085	1,307,340	0.55%	236,173,745	3.64%	25.00%	80,279,784	1,076,780	1.34%	79,203,004	-0.94%	20.40%	
2017	263,971,215	1,629,300	0.62%	262,341,915	10.47%	38.85%	81,284,515	5,556,275	6.84%	75,728,240	-5.67%	15.12%	
2018	267,850,440	1,860,333	0.69%	265,990,107	0.76%	40.78%	79,032,702	4,696,299	5.94%	74,336,403	-8.55%	13.00%	
2019	282,538,944	2,368,988	0.84%	280,169,956	4.60%	48.28%	88,795,140	1,407,255	1.58%	87,387,885	10.57%	32.84%	
Rate Ann%chg	4.11%					3.34%	3.04%					C & I w/o growth	-0.34%

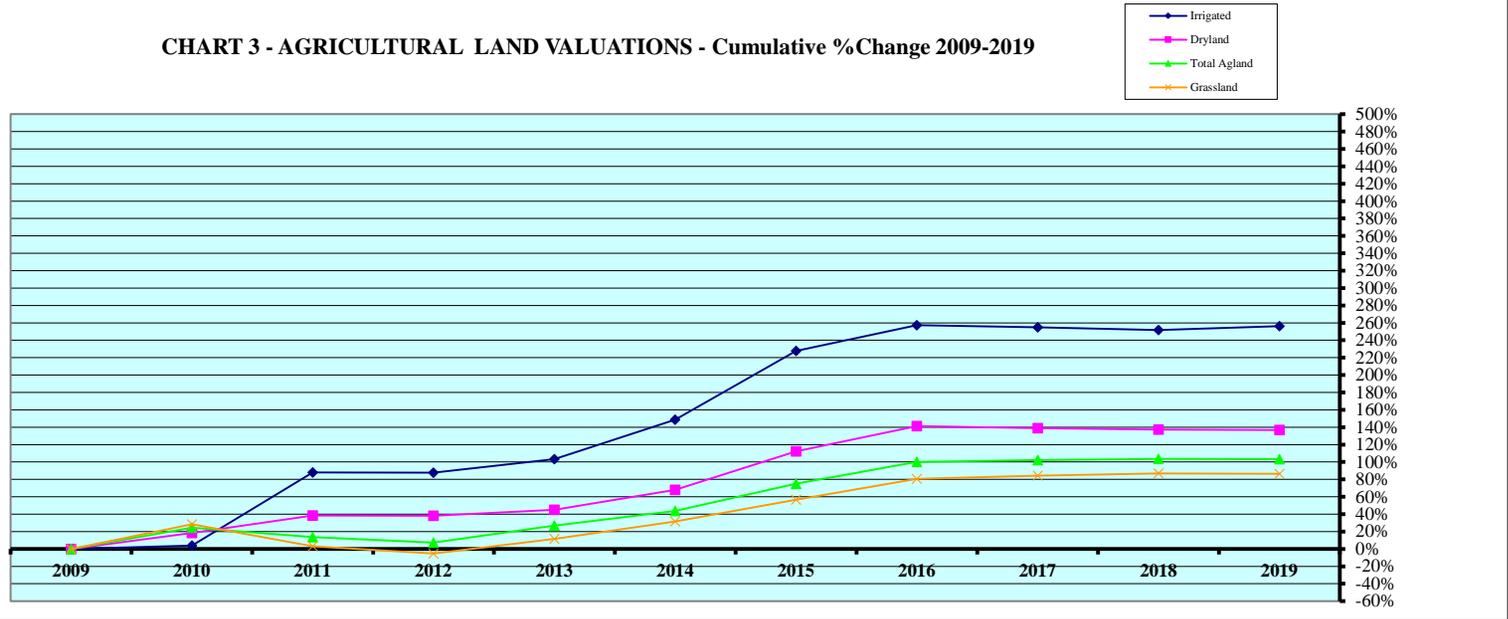
Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2009	42,894,625	14,437,290	57,331,915	1,717,964	3.00%	55,613,951	--	--
2010	44,140,870	14,997,935	59,138,805	1,575,543	2.66%	57,563,262	0.40%	0.40%
2011	44,669,335	15,024,380	59,693,715	1,457,579	2.44%	58,236,136	-1.53%	1.58%
2012	45,288,730	15,244,355	60,533,085	1,112,747	1.84%	59,420,338	-0.46%	3.64%
2013	50,367,755	16,448,678	66,816,433	1,881,024	2.82%	64,935,409	7.27%	13.26%
2014	51,142,020	16,351,113	67,493,133	487,090	0.72%	67,006,043	0.28%	16.87%
2015	58,524,060	15,899,370	74,423,430	2,313,595	3.11%	72,109,835	6.84%	25.78%
2016	59,027,085	16,666,440	75,693,525	1,464,920	1.94%	74,228,605	-0.26%	29.47%
2017	59,321,460	17,268,830	76,590,290	1,870,900	2.44%	74,719,390	-1.29%	30.33%
2018	59,575,005	17,594,110	77,169,115	948,196	1.23%	76,220,919	-0.48%	32.95%
2019	60,403,505	18,410,270	78,813,775	1,682,190	2.13%	77,131,585	-0.05%	34.54%
Rate Ann%chg	3.48%	2.46%	3.23%	Ag Imprv+Site w/o growth			1.07%	

(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2009 - 2019 CTL Growth Value; 2009-2019 Abstract of Asmnt Rpt.

Cnty# 23
County DAWES

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2009-2019



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
2009	8,170,150	--	--	--	37,069,585	--	--	--	137,136,950	--	--	--
2010	8,488,365	318,215	3.89%	3.89%	43,887,355	6,817,770	18.39%	18.39%	175,926,540	38,789,590	28.29%	28.29%
2011	15,353,370	6,865,005	80.88%	87.92%	51,328,195	7,440,840	16.95%	38.46%	141,444,235	-34,482,305	-19.60%	3.14%
2012	15,329,840	-23,530	-0.15%	87.63%	51,211,900	-116,295	-0.23%	38.15%	129,904,495	-11,539,740	-8.16%	-5.27%
2013	16,600,130	1,270,290	8.29%	103.18%	53,726,350	2,514,450	4.91%	44.93%	152,812,195	22,907,700	17.63%	11.43%
2014	20,322,760	3,722,630	22.43%	148.74%	62,299,430	8,573,080	15.96%	68.06%	180,500,510	27,688,315	18.12%	31.62%
2015	26,767,325	6,444,565	31.71%	227.62%	78,693,105	16,393,675	26.31%	112.28%	214,643,005	34,142,495	18.92%	56.52%
2016	29,193,850	2,426,525	9.07%	257.32%	89,431,445	10,738,340	13.65%	141.25%	247,815,410	33,172,405	15.45%	80.71%
2017	28,999,690	-194,160	-0.67%	254.95%	88,574,685	-856,760	-0.96%	138.94%	252,643,285	4,827,875	1.95%	84.23%
2018	28,742,705	-256,985	-0.89%	251.80%	87,970,475	-604,210	-0.68%	137.31%	256,199,995	3,556,710	1.41%	86.82%
2019	29,103,395	360,690	1.25%	256.22%	87,777,925	-192,550	-0.22%	136.79%	255,650,240	-549,755	-0.21%	86.42%

Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2009	168,355	--	--	--	945,490	--	--	--	183,490,530	--	--	--
2010	168,415	60	0.04%	0.04%	84,605	-860,885	-91.05%	-91.05%	228,555,280	45,064,750	24.56%	24.56%
2011	174,700	6,285	3.73%	3.77%	153,160	68,555	81.03%	-83.80%	208,453,660	-20,101,620	-8.80%	13.60%
2012	175,330	630	0.36%	4.14%	420,025	266,865	174.24%	-55.58%	197,041,590	-11,412,070	-5.47%	7.39%
2013	205,245	29,915	17.06%	21.91%	9,373,950	8,953,925	2131.76%	891.44%	232,717,870	35,676,280	18.11%	26.83%
2014	207,265	2,020	0.98%	23.11%	508,270	-8,865,680	-94.58%	-46.24%	263,838,235	31,120,365	13.37%	43.79%
2015	703,960	496,695	239.64%	318.14%	398,245	-110,025	-21.65%	-57.88%	321,205,640	57,367,405	21.74%	75.05%
2016	594,085	-109,875	-15.61%	252.88%	0	-398,245	-100.00%	-100.00%	367,034,790	45,829,150	14.27%	100.03%
2017	583,015	-11,070	-1.86%	246.30%	0	0	-100.00%	-100.00%	370,800,675	3,765,885	1.03%	102.08%
2018	584,185	1,170	0.20%	247.00%	0	0	-100.00%	-100.00%	373,497,360	2,696,685	0.73%	103.55%
2019	586,765	2,580	0.44%	248.53%	0	0	-100.00%	-100.00%	373,118,325	-379,035	-0.10%	103.34%

Cnty#
 County

Rate Ann.%chg: Total Agric Land

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2009-2019 (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
2009	8,170,150	17,089	478			37,202,725	115,374	322			137,029,825	649,658	211		
2010	8,457,695	17,303	489	2.24%	2.24%	43,997,525	114,985	383	18.67%	18.67%	175,955,585	650,375	271	28.27%	28.27%
2011	15,593,350	20,198	772	57.94%	61.48%	51,444,450	130,702	394	2.87%	22.07%	141,376,260	634,576	223	-17.65%	5.62%
2012	15,335,445	19,928	770	-0.32%	60.96%	51,277,275	130,240	394	0.03%	22.10%	130,038,125	634,943	205	-8.07%	-2.90%
2013	16,600,130	19,807	838	8.91%	75.30%	53,748,745	130,064	413	4.96%	28.16%	152,734,930	634,981	241	17.45%	14.04%
2014	20,322,760	19,774	1,028	22.63%	114.97%	62,308,725	129,898	480	16.07%	48.76%	180,909,375	634,897	285	18.46%	35.09%
2015	26,806,570	19,774	1,356	31.90%	183.55%	79,403,725	130,095	610	27.24%	89.29%	214,451,355	634,623	338	18.59%	60.21%
2016	29,171,605	19,739	1,478	9.01%	209.11%	89,854,945	128,480	699	14.58%	116.89%	247,610,085	637,458	388	14.95%	84.16%
2017	29,115,070	19,677	1,480	0.12%	209.49%	88,654,585	126,958	698	-0.15%	116.56%	252,596,020	638,524	396	1.84%	87.55%
2018	28,818,780	19,437	1,483	0.21%	210.13%	88,103,245	126,057	699	0.09%	116.75%	256,105,755	639,149	401	1.29%	89.97%
2019	29,152,525	19,727	1,478	-0.33%	209.11%	87,827,950	125,755	698	-0.07%	116.59%	255,752,290	638,727	400	-0.07%	89.83%

Rate Annual %chg Average Value/Acre: 11.95%

8.03%

6.62%

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
2009	168,355	5,612	30			900,970	1,224	736			183,472,025	788,958	233		
2010	168,415	5,614	30	0.00%	0.00%	811,235	1,034	785	6.60%	6.60%	229,390,455	789,311	291	24.97%	24.97%
2011	172,875	5,767	30	-0.07%	-0.07%	148,660	152	977	24.46%	32.68%	208,735,595	791,394	264	-9.24%	13.42%
2012	175,225	5,845	30	0.00%	-0.07%	226,760	209	1,083	10.84%	47.06%	197,052,830	791,166	249	-5.57%	7.10%
2013	175,065	5,840	30	0.00%	-0.07%	288,890	243	1,189	9.84%	61.53%	223,547,760	790,935	283	13.48%	21.54%
2014	204,410	6,818	30	0.01%	-0.06%	9,448,980	7,174	1,317	10.77%	78.93%	273,194,250	798,560	342	21.04%	47.11%
2015	691,370	6,915	100	233.50%	233.32%						321,353,020	791,406	406	18.69%	74.61%
2016	594,105	5,942	100	0.00%	233.31%						367,230,740	791,620	464	14.25%	99.48%
2017	582,585	5,827	100	0.00%	233.31%						370,948,260	790,986	469	1.09%	101.66%
2018	584,800	5,849	100	0.00%	233.30%						373,612,580	790,492	473	0.78%	103.24%
2019	586,805	5,869	100	0.00%	233.30%						373,319,570	790,077	473	-0.03%	103.19%

23
DAWES

Rate Annual %chg Average Value/Acre: 7.35%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2009 - 2019 County Abstract Reports
Aglnd Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 4

Total Real Property Sum Lines 17, 25, & 30	Records : 7,087	Value : 836,292,014	Growth 1,752,535	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	207	1,522,145	40	1,080,850	111	2,582,970	358	5,185,965	
02. Res Improve Land	2,196	13,007,305	172	5,438,259	322	11,164,259	2,690	29,609,823	
03. Res Improvements	2,333	178,894,723	206	28,744,825	363	41,747,295	2,902	249,386,843	
04. Res Total	2,540	193,424,173	246	35,263,934	474	55,494,524	3,260	284,182,631	725,645
% of Res Total	77.91	68.06	7.55	12.41	14.54	19.53	46.00	33.98	41.41
05. Com UnImp Land	67	1,480,780	4	169,340	12	1,667,450	83	3,317,570	
06. Com Improve Land	394	11,002,465	25	1,022,525	10	1,177,280	429	13,202,270	
07. Com Improvements	399	78,324,073	26	3,867,670	14	3,112,735	439	85,304,478	
08. Com Total	466	90,807,318	30	5,059,535	26	5,957,465	522	101,824,318	372,865
% of Com Total	89.27	89.18	5.75	4.97	4.98	5.85	7.37	12.18	21.28
09. Ind UnImp Land	3	94,315	0	0	0	0	3	94,315	
10. Ind Improve Land	5	92,290	0	0	0	0	5	92,290	
11. Ind Improvements	5	196,270	0	0	0	0	5	196,270	
12. Ind Total	8	382,875	0	0	0	0	8	382,875	98,710
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.11	0.05	5.63
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	2,540	193,424,173	246	35,263,934	474	55,494,524	3,260	284,182,631	725,645
% of Res & Rec Total	77.91	68.06	7.55	12.41	14.54	19.53	46.00	33.98	41.41
Com & Ind Total	474	91,190,193	30	5,059,535	26	5,957,465	530	102,207,193	471,575
% of Com & Ind Total	89.43	89.22	5.66	4.95	4.91	5.83	7.48	12.22	26.91
17. Taxable Total	3,014	284,614,366	276	40,323,469	500	61,451,989	3,790	386,389,824	1,197,220
% of Taxable Total	79.53	73.66	7.28	10.44	13.19	15.90	53.48	46.20	68.31

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	37,595	5,893,590	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	37,595	5,893,590
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	37,595	5,893,590

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	1	0	8	0	9	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	1	0	8	0	9	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	146	25	275	446

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	29,465	80	6,546,320	2,492	279,555,545	2,573	286,131,330
28. Ag-Improved Land	0	0	58	4,616,140	607	86,278,610	665	90,894,750
29. Ag Improvements	0	0	59	8,256,260	656	64,619,850	715	72,876,110

30. Ag Total					3,288	449,902,190
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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	2	2.00	20,000	
32. HomeSite Improv Land	0	0.00	0	48	51.94	512,100	
33. HomeSite Improvements	0	0.00	0	49	0.00	6,225,835	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	1.00	2,000	
36. FarmSite Improv Land	0	0.00	0	51	51.00	102,000	
37. FarmSite Improvements	0	0.00	0	55	0.00	2,030,425	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	71	167.23	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	19	19.00	190,000	21	21.00	210,000	
32. HomeSite Improv Land	484	525.12	4,997,600	532	577.06	5,509,700	
33. HomeSite Improvements	541	0.00	49,047,185	590	0.00	55,273,020	0
34. HomeSite Total				611	598.06	60,992,720	
35. FarmSite UnImp Land	7	7.00	14,000	8	8.00	16,000	
36. FarmSite Improv Land	530	529.23	1,033,040	581	580.23	1,135,040	
37. FarmSite Improvements	576	0.00	15,572,665	631	0.00	17,603,090	555,315
38. FarmSite Total				639	588.23	18,754,130	
39. Road & Ditches	1,430	4,395.64	0	1,501	4,562.87	0	
40. Other- Non Ag Use	1	76.46	114,690	1	76.46	114,690	
41. Total Section VI				1,250	5,825.62	79,861,540	555,315

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	36	5,608.83	2,264,005	36	5,608.83	2,264,005

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	130	20,860.99	10,124,675
44. Market Value	0	0.00	0	130	20,860.99	19,325,825
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	812	154,128.71	67,673,505	942	174,989.70	77,798,180
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	837.53	8.51%	1,143,235	9.32%	1,365.01
46. 1A	710.66	7.22%	970,045	7.90%	1,364.99
47. 2A1	484.43	4.92%	610,375	4.97%	1,259.99
48. 2A	2,643.94	26.86%	3,331,360	27.15%	1,260.00
49. 3A1	1,298.01	13.19%	1,568,005	12.78%	1,208.01
50. 3A	2,906.26	29.52%	3,510,745	28.61%	1,207.99
51. 4A1	553.10	5.62%	653,205	5.32%	1,180.99
52. 4A	410.13	4.17%	484,365	3.95%	1,181.00
53. Total	9,844.06	100.00%	12,271,335	100.00%	1,246.57
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	17,829.29	31.56%	12,355,740	34.82%	693.00
56. 2D1	3,498.94	6.19%	2,277,840	6.42%	651.01
57. 2D	3,987.67	7.06%	2,595,960	7.32%	651.00
58. 3D1	6,499.85	11.51%	3,925,905	11.06%	604.00
59. 3D	13,742.27	24.33%	8,300,330	23.39%	604.00
60. 4D1	4,155.96	7.36%	2,289,955	6.45%	551.01
61. 4D	6,780.09	12.00%	3,735,785	10.53%	550.99
62. Total	56,494.07	100.00%	35,481,515	100.00%	628.06
Grass					
63. 1G1	750.98	0.25%	322,915	0.30%	429.99
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	324.66	0.11%	131,500	0.12%	405.04
66. 2G	10,084.73	3.37%	4,084,270	3.79%	405.00
67. 3G1	10,309.43	3.44%	3,917,545	3.64%	380.00
68. 3G	22,123.44	7.38%	8,406,990	7.80%	380.00
69. 4G1	216,880.22	72.39%	76,992,270	71.45%	355.00
70. 4G	39,142.53	13.06%	13,895,600	12.90%	355.00
71. Total	299,615.99	100.00%	107,751,090	100.00%	359.63
Irrigated Total	9,844.06	2.65%	12,271,335	7.87%	1,246.57
Dry Total	56,494.07	15.22%	35,481,515	22.74%	628.06
Grass Total	299,615.99	80.74%	107,751,090	69.06%	359.63
72. Waste	5,103.55	1.38%	510,295	0.33%	99.99
73. Other	9.64	0.00%	9,640	0.01%	1,000.00
74. Exempt	22,152.31	5.97%	8,494,875	5.44%	383.48
75. Market Area Total	371,067.31	100.00%	156,023,875	100.00%	420.47

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	123.79	46.06%	209,325	48.04%	1,690.97
46. 1A	62.16	23.13%	105,115	24.13%	1,691.04
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	53.94	20.07%	82,315	18.89%	1,526.05
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	19.73	7.34%	27,385	6.29%	1,387.99
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	9.15	3.40%	11,555	2.65%	1,262.84
53. Total	268.77	100.00%	435,695	100.00%	1,621.07
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,616.12	29.48%	6,080,395	33.73%	798.36
56. 2D1	192.89	0.75%	138,590	0.77%	718.49
57. 2D	3,618.97	14.01%	2,602,870	14.44%	719.23
58. 3D1	167.53	0.65%	112,990	0.63%	674.45
59. 3D	6,726.25	26.04%	4,502,550	24.98%	669.40
60. 4D1	4,955.29	19.18%	3,026,160	16.79%	610.69
61. 4D	2,556.65	9.90%	1,564,555	8.68%	611.96
62. Total	25,833.70	100.00%	18,028,110	100.00%	697.85
Grass					
63. 1G1	111.60	0.07%	52,460	0.09%	470.07
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	92.11	0.06%	41,190	0.07%	447.18
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	7,317.56	4.84%	3,105,065	5.04%	424.33
68. 3G	34,498.16	22.82%	14,773,210	23.96%	428.23
69. 4G1	26,694.12	17.66%	10,598,185	17.19%	397.02
70. 4G	82,432.06	54.54%	33,087,190	53.66%	401.39
71. Total	151,145.61	100.00%	61,657,300	100.00%	407.93
Irrigated Total					
	268.77	0.15%	435,695	0.54%	1,621.07
Dry Total					
	25,833.70	14.55%	18,028,110	22.49%	697.85
Grass Total					
	151,145.61	85.11%	61,657,300	76.92%	407.93
72. Waste	334.05	0.19%	33,385	0.04%	99.94
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	49,026.62	27.61%	36,829,165	45.95%	751.21
75. Market Area Total	177,582.13	100.00%	80,154,490	100.00%	451.37

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	147.41	1.54%	297,180	1.79%	2,016.01
46. 1A	3,660.31	38.15%	7,379,165	44.46%	2,015.99
47. 2A1	169.72	1.77%	304,140	1.83%	1,792.01
48. 2A	1,285.18	13.40%	2,303,025	13.88%	1,791.99
49. 3A1	965.85	10.07%	1,514,450	9.13%	1,568.00
50. 3A	1,228.79	12.81%	1,926,755	11.61%	1,568.01
51. 4A1	1,047.43	10.92%	1,407,745	8.48%	1,344.00
52. 4A	1,088.88	11.35%	1,463,450	8.82%	1,344.00
53. Total	9,593.57	100.00%	16,595,910	100.00%	1,729.90
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	21,555.11	50.04%	17,783,010	54.08%	825.00
56. 2D1	38.57	0.09%	29,895	0.09%	775.08
57. 2D	4,587.27	10.65%	3,555,190	10.81%	775.01
58. 3D1	214.40	0.50%	154,145	0.47%	718.96
59. 3D	6,808.99	15.81%	4,895,705	14.89%	719.01
60. 4D1	7,438.27	17.27%	4,879,475	14.84%	656.00
61. 4D	2,432.66	5.65%	1,584,650	4.82%	651.41
62. Total	43,075.27	100.00%	32,882,070	100.00%	763.36
Grass					
63. 1G1	2,060.69	1.10%	1,050,960	1.25%	510.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	159.36	0.08%	77,295	0.09%	485.03
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	2,466.26	1.31%	1,146,830	1.36%	465.01
68. 3G	75,289.53	40.06%	35,009,625	41.55%	465.00
69. 4G1	48,339.32	25.72%	21,027,620	24.96%	435.00
70. 4G	59,647.48	31.73%	25,946,570	30.79%	435.00
71. Total	187,962.64	100.00%	84,258,900	100.00%	448.27
Irrigated Total					
	9,593.57	3.98%	16,595,910	12.40%	1,729.90
Dry Total					
	43,075.27	17.86%	32,882,070	24.56%	763.36
Grass Total					
	187,962.64	77.95%	84,258,900	62.94%	448.27
72. Waste	429.41	0.18%	42,905	0.03%	99.92
73. Other	82.50	0.03%	82,500	0.06%	1,000.00
74. Exempt	6,695.53	2.78%	5,403,160	4.04%	806.98
75. Market Area Total	241,143.39	100.00%	133,862,285	100.00%	555.11

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	24.39	29,465	253.24	410,695	19,428.77	28,862,780	19,706.40	29,302,940
77. Dry Land	0.00	0	5,413.36	3,759,390	119,989.68	82,632,305	125,403.04	86,391,695
78. Grass	0.00	0	15,663.10	6,327,910	623,061.14	247,339,380	638,724.24	253,667,290
79. Waste	0.00	0	283.74	28,365	5,583.27	558,220	5,867.01	586,585
80. Other	0.00	0	0.00	0	92.14	92,140	92.14	92,140
81. Exempt	22.33	46,200	3,924.23	3,176,770	73,927.90	47,504,230	77,874.46	50,727,200
82. Total	24.39	29,465	21,613.44	10,526,360	768,155.00	359,484,825	789,792.83	370,040,650

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	19,706.40	2.50%	29,302,940	7.92%	1,486.98
Dry Land	125,403.04	15.88%	86,391,695	23.35%	688.91
Grass	638,724.24	80.87%	253,667,290	68.55%	397.15
Waste	5,867.01	0.74%	586,585	0.16%	99.98
Other	92.14	0.01%	92,140	0.02%	1,000.00
Exempt	77,874.46	9.86%	50,727,200	13.71%	651.40
Total	789,792.83	100.00%	370,040,650	100.00%	468.53

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	3	54,500	0	0	3	76,485	6	130,985	0
83.2 Chadron	126	1,228,260	1,620	10,718,830	1,754	156,942,470	1,880	168,889,560	235,300
83.3 Crawford	58	232,280	522	2,113,960	523	20,303,763	581	22,650,003	44,140
83.4 Rural/suburban	171	3,670,925	548	16,777,033	622	72,064,125	793	92,512,083	446,205
84 Residential Total	358	5,185,965	2,690	29,609,823	2,902	249,386,843	3,260	284,182,631	725,645

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Chadron	52	1,433,090	321	9,909,175	324	72,014,488	376	83,356,753	98,710
85.2	Crawford	18	142,005	75	1,111,465	77	6,157,490	95	7,410,960	0
85.3	Rural/suburban	16	1,836,790	38	2,273,920	43	7,328,770	59	11,439,480	372,865
86	Commercial Total	86	3,411,885	434	13,294,560	444	85,500,748	530	102,207,193	471,575

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	750.98	0.25%	322,915	0.30%	429.99
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	324.66	0.11%	131,500	0.12%	405.04
90. 2G	10,084.73	3.37%	4,084,270	3.79%	405.00
91. 3G1	10,309.43	3.44%	3,917,545	3.64%	380.00
92. 3G	22,123.44	7.38%	8,406,990	7.80%	380.00
93. 4G1	216,880.22	72.39%	76,992,270	71.45%	355.00
94. 4G	39,142.53	13.06%	13,895,600	12.90%	355.00
95. Total	299,615.99	100.00%	107,751,090	100.00%	359.63
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	299,615.99	100.00%	107,751,090	100.00%	359.63
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	299,615.99	100.00%	107,751,090	100.00%	359.63

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	111.60	0.07%	52,460	0.09%	470.07
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	92.11	0.06%	41,190	0.07%	447.18
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	7,317.56	4.84%	3,105,065	5.04%	424.33
92. 3G	34,498.16	22.82%	14,773,210	23.96%	428.23
93. 4G1	26,694.12	17.66%	10,598,185	17.19%	397.02
94. 4G	82,432.06	54.54%	33,087,190	53.66%	401.39
95. Total	151,145.61	100.00%	61,657,300	100.00%	407.93
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total					
Grass Total	151,145.61	100.00%	61,657,300	100.00%	407.93
CRP Total					
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total					
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total					
114. Market Area Total	151,145.61	100.00%	61,657,300	100.00%	407.93

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	2,060.69	1.10%	1,050,960	1.25%	510.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	159.36	0.08%	77,295	0.09%	485.03
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	2,466.26	1.31%	1,146,830	1.36%	465.01
92. 3G	75,289.53	40.06%	35,009,625	41.55%	465.00
93. 4G1	48,339.32	25.72%	21,027,620	24.96%	435.00
94. 4G	59,647.48	31.73%	25,946,570	30.79%	435.00
95. Total	187,962.64	100.00%	84,258,900	100.00%	448.27
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total					
	187,962.64	100.00%	84,258,900	100.00%	448.27
CRP Total					
	0.00	0.00%	0	0.00%	0.00
Timber Total					
	0.00	0.00%	0	0.00%	0.00
114. Market Area Total					
	187,962.64	100.00%	84,258,900	100.00%	448.27

**2020 County Abstract of Assessment for Real Property, Form 45
Compared with the 2019 Certificate of Taxes Levied Report (CTL)**

23 Dawes

	2019 CTL County Total	2020 Form 45 County Total	Value Difference (2020 form 45 - 2019 CTL)	Percent Change	2020 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	282,505,704	284,182,631	1,676,927	0.59%	725,645	0.34%
02. Recreational	33,240	0	-33,240	-100.00%	0	-100.00%
03. Ag-Homesite Land, Ag-Res Dwelling	60,403,505	60,992,720	589,215	0.98%	0	0.98%
04. Total Residential (sum lines 1-3)	342,942,449	345,175,351	2,232,902	0.65%	725,645	0.44%
05. Commercial	88,561,085	101,824,318	13,263,233	14.98%	372,865	14.56%
06. Industrial	234,055	382,875	148,820	63.58%	98,710	21.41%
07. Total Commercial (sum lines 5-6)	88,795,140	102,207,193	13,412,053	15.10%	471,575	14.57%
08. Ag-Farmsite Land, Outbuildings	18,295,580	18,754,130	458,550	2.51%	555,315	-0.53%
09. Minerals	16,783	0	-16,783	-100.00	0	-100.00%
10. Non Ag Use Land	114,690	114,690	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	18,427,053	18,868,820	441,767	2.40%	555,315	-0.62%
12. Irrigated	29,103,395	29,302,940	199,545	0.69%		
13. Dryland	87,777,925	86,391,695	-1,386,230	-1.58%		
14. Grassland	255,650,240	253,667,290	-1,982,950	-0.78%		
15. Wasteland	586,765	586,585	-180	-0.03%		
16. Other Agland	0	92,140	92,140			
17. Total Agricultural Land	373,118,325	370,040,650	-3,077,675	-0.82%		
18. Total Value of all Real Property (Locally Assessed)	823,282,967	836,292,014	13,009,047	1.58%	1,752,535	1.37%

2020 Assessment Survey for Dawes County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Two
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$192,448
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$4,841
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	This is a sinking fund.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$17,716
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,800 (this would consist of \$1,500 for registrations, \$1,800 for travel and \$500 for fuel).
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	\$8,577.31

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	No
4.	If so, who maintains the Cadastral Maps?
	N/A
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes. The web address is dawes.gWorks.com
7.	Who maintains the GIS software and maps?
	gWorks
8.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks and Pictometry (Eagle View)
9.	When was the aerial imagery last updated?
	2018
10.	Personal Property software:
	MIPS

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?
	Chadron and Crawford are zoned.
4.	When was zoning implemented?
	2002

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal for commercial property, and Pritchard & Abbott will be phased out due to the lack of uranium production of the Crow Butte facility.
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS for CAMA, administrative and personal property software; Pictometry.

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Stanard Appraisal for the commercial property class; Pritchard & Abbott for mineral interests.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The appropriate certification for the services performed.
4.	Have the existing contracts been approved by the PTA?
	Yes.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The Dawes County Assessor is responsible for establishing assessed values.

2020 Residential Assessment Survey for Dawes County

1.	Valuation data collection done by:										
	The Assessor and her staff.										
2.	List the valuation group recognized by the County and describe the unique characteristics of each:										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Chadron: all residential properties within the city of Chadron.</td> </tr> <tr> <td style="text-align: center;">16</td> <td>Crawford: all residential properties within the town of Crawford.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Rural: this grouping is comprised of all rural residential properties, suburban properties and those in the villages of Whitney and Marsland.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	10	Chadron: all residential properties within the city of Chadron.	16	Crawford: all residential properties within the town of Crawford.	20	Rural: this grouping is comprised of all rural residential properties, suburban properties and those in the villages of Whitney and Marsland.	AG	Agricultural homes and outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>										
10	Chadron: all residential properties within the city of Chadron.										
16	Crawford: all residential properties within the town of Crawford.										
20	Rural: this grouping is comprised of all rural residential properties, suburban properties and those in the villages of Whitney and Marsland.										
AG	Agricultural homes and outbuildings										
3.	List and describe the approach(es) used to estimate the market value of residential properties.										
	The cost approach.										
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?										
	The tables provided by the CAMA vendor.										
5.	Are individual depreciation tables developed for each valuation group?										
	No.										
6.	Describe the methodology used to determine the residential lot values?										
	By a review of sales, market values of vacant lots are established utilizing the square foot method (by neighborhood within the two towns).										
7.	How are rural residential site values developed?										
	By determining the cost of a well, septic system and running electricity to the parcel, site values were developed for rural and suburban properties. The home site is valued at \$10,000, the additional acres up to six are valued at \$3,000 per acre. Remaining acres are valued at \$1,000 per acre.										
8.	Are there form 191 applications on file?										
	No.										
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?										
	There are currently no blocks of vacant lots being held for sale or resale in the County.										

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	10	2019	2019	2017	2017
	16	2019	2019	2018	2018
	20	2019	2019	2016	2016
	AG	2019	2019	2015	2015

All agricultural homes and outbuildings are due for review assessment year 2021.

2020 Commercial Assessment Survey for Dawes County

1.	Valuation data collection done by:																							
	The county assessor, and Stanard Appraisal.																							
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																							
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10	Chadron: all commercial property within the city of Chadron.																							
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20	Rural: all commercial parcels outside of the towns and villages of Dawes County and includes the commercial parcels that would traditionally be classified as suburban, and including the village of Whitney.																							
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																							
	All three approaches are utilized to estimate the market value of commercial properties: cost, income and market approaches.																							
3a.	Describe the process used to determine the value of unique commercial properties.																							
	The same three approaches to estimate market value would be used to address any unique commercial properties.																							
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																							
	The tables provided by the CAMA vendor are used.																							
5.	Are individual depreciation tables developed for each valuation grouping?																							
	No.																							
6.	Describe the methodology used to determine the commercial lot values.																							
	Commercial lot values are determined by current vacant lot sales. The square foot method is then applied. By location, undeveloped lots bordering the highways (385 and 2) are valued at \$6 per square foot. Commercial lots in towns bordering the highways are valued at \$1 per square foot.																							
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th style="width: 20%;"><u>Date of Depreciation</u></th> <th style="width: 20%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 25%;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> </tr> <tr> <td style="text-align: center;">16</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> </tr> <tr> <td style="text-align: center;">20</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	10	2019	2019	2019	2019	16	2019	2019	2019	2019	20	2019	2019	2019	2019
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10	2019	2019	2019	2019																				
16	2019	2019	2019	2019																				
20	2019	2019	2019	2019																				

2020 Agricultural Assessment Survey for Dawes County

1.	Valuation data collection done by:													
	The Assessor and her staff.													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
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<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>												
1	This agricultural market area is the uninfluenced northern portion of Dawes County, and consists primarily of agricultural use despite lower land capability with little water available for crop production, irrigation and livestock.	2018												
3	This area's geographical location is primarily the Pine Ridge and includes trees and bluffs; it also exhibits a market demand that exceeds that of pure agricultural use. This area has absorbed some of what was previously area two, depending on non-agricultural influence in this area.	2018												
4	This agricultural market area is located in the southern portion of the county and consists of higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.	2018												
3.	Describe the process used to determine and monitor market areas.													
	Sales within the three market areas, coupled with sales data verification are used to determine any changes, if necessary. Examination of influenced sales versus uninfluenced agricultural sales is used to confirm the need for special value in the county.													
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.													
	Rural residential land in Dawes County is identified as parcels of less than eighty acres that have a home; further, the primary use of the land does not meet the definition of agricultural use. Recreational land is used primarily for diversion and/or relaxation, not for agricultural/horticultural production.													
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?													
	Yes, all home sites are valued the same. Only the first acre of an unimproved parcel would have a different value.													
6.	What separate market analysis has been conducted where intensive use is identified in the county?													
	Intensive use in Dawes County would consist of the one commercial feedlot. It is currently valued by commercial method for feed bunks, aprons, etc. It was reviewed by Stanard Appraisal for the current assessment year, and the intensive use acres of the feeding operation is valued at \$1,000 per acre.													
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.													
	Currently, there are no known parcels enrolled in the Wetland Reserve Program in the county.													

	<u>If your county has special value applications, please answer the following</u>
8a.	How many parcels have a special valuation application on file?
	2,583 and this differs from the abstract number, due to the fact that the assessor had re-drawn the boundaries of the influenced area and residential parcels under 80 acres that had special value (and still have some ag use) are noted in this number.
8b.	What process was used to determine if non-agricultural influences exist in the county?
	A review of sales in the currently influenced area is monitored to see if they affect the boundaries between this area and the adjoining agricultural areas.
	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	Recreation; rural residential use in a unique, scenic setting.
8d.	Where is the influenced area located within the county?
	Market Area Three as described previously.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	The special value for agricultural use in the influenced area three is determined by taking the average of land values established in the two uninfluenced areas.

3 YEAR PLAN OF ASSESSMENT
ROBERTA “LINDY” COLEMAN
DAWES COUNTY ASSESSOR

2020 Tax Year

- Review Commercial Parcels
- New pictures for files
- GIS Updates
- Review and Update Assessor Locations
- Review and Update Market Area Boundaries

2021 Tax Year

- Review Agriculture Parcels
- New pictures for files
- GIS Updates
- Review and Update Assessor Locations
- Review and Update Market Area Boundaries

2022 Tax Year

- Review Rural Residential & Suburban Parcels
- New Pictures for files
- GIS Updates
- Review and update Assessor Locations
- Review and update Market Area Boundaries

Dawes County Agriculture Land Sales Criteria

Special Agriculture Value

Tax Year 2020

Dawes County is using “Special value” for tax year 2020. The special agriculture value will be used on a county wide basis.

The county is divided into three agriculture market areas with each market area analyzed separately. Market area 1 and 4 includes the north and south portions of the county and is primarily used for agriculture.

Market area 3, the Pine Ridge area, includes trees and bluffs and has a market demand that exceeds agriculture use.

Although both market areas 1 and 4 are both utilized for primarily agriculture purposes, there are significant differences in the two market areas. Market area 1, the northern portion of the county consists primarily of lower land capability with little water available for crop production, irrigation and livestock. Market area 4, the southern portion of the county consists of higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.

An average of the agriculture land values established for market area 1 and 4 are utilized for the special value of agriculture land in market areas 3.

Following is the criteria used to select the sales that are utilized in the analysis to estimate the accurate agriculture value.

Sales included in analysis:

- A. Sales that do not include improvements or with improvements which are valued less than 5% of the sales price.
- B. All other agriculture land sales not specifically excluded below.

Sales excluded from analysis:

- A. Sales less than 80 acres (valued on size basis)
- B. Sales within market area 3.
- C. Sales immediately in the Chadron and Crawford area.
- D. Sales that include one or more of the influencing factors shown above.