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DEPARTMENT OF REVENUE

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

DIXON 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 Dixon County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Dixon County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Amy Watchorn, Dixon 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.

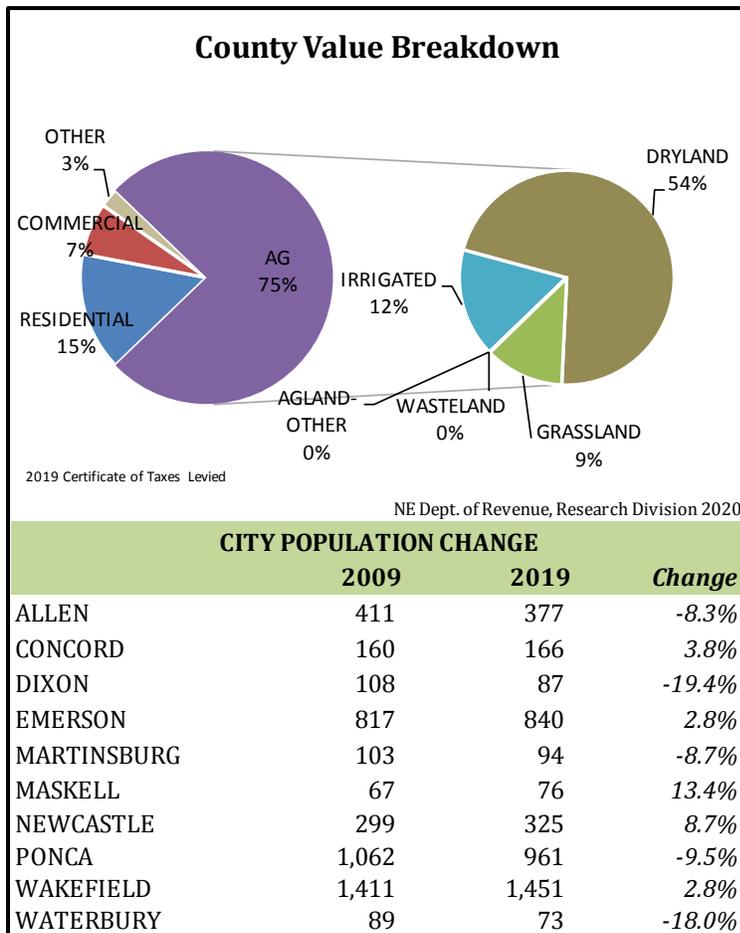
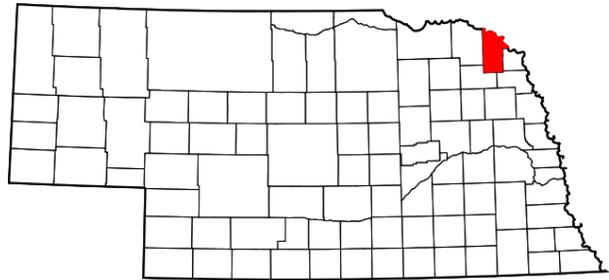
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior 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 476 square miles, Dixon County had 5,709 residents, per the Census Bureau Quick Facts for 2018, a 5% population decline from the 2010 U.S. Census. Reports indicated that 61% of county residents were homeowners and 83% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$85,340 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Dixon County are located in and around Wakefield and Ponca. According to the latest information available from the U.S. Census Bureau, there were 107 with total employment of 1,065.

Agricultural land makes up the overwhelming majority of Dixon County's valuation base. Dryland makes up a majority of the land in the county. Dixon County is included in both the Lower Elkhorn and Lewis and Clark Natural Resources Districts (NRD). In value of sales by commodity group, Dixon ranks third in poultry and eggs (USDA AgCensus).

2020 Residential Correlation for Dixon County

Assessment Actions

The County Assessor reviewed and reappraised residential parcels located in the towns of Allen and Wakefield. In the town of Ponca, a 15% increase adjustment was applied to newer one-story ranch homes. Pickup work was done accurately and in a timely fashion.

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 County Assessor reviewed all sales by sending a verification form to the buyer. The staff will contact the seller or realtor, or physically inspect the sold property if more information is needed. The County Assessor's sales verification process was reviewed and it was determined that an adequate sample of sales was used and all sales that were non-qualified were properly documented as non-arm's length sales.

Based on the economic areas and geographic locations within the county, the County Assessor has assigned seven valuation groups for the residential class. The County Assessor has an established six-year inspection plan and is current in the review process. Lot values are reviewed when reappraisal is done by analyzing land to building ratios and vacant lot sales.

The County Assessor has a formal, written Real Property Valuation Methodology report that explains the County Assessor's assessment practices. Depreciation and costing tables utilized are from 2017-2018.

Description of Analysis

Residential parcels are analyzed utilizing seven valuation groups that are based on assessor locations in the county.

Valuation Group	Description
1	Ponca
5	Wakefield
10	Emerson
15	Allen
20	Newcastle
25	Concord, Dixon, Maskell, Martinsburg and Waterbury
30	Rural

2020 Residential Correlation for Dixon County

For the residential property class, there were 132 qualified sales representing all valuation groups. All valuation groups with qualified sales fall within the acceptable ranges.

Analysis shows that two of the three measures of central tendency are within the acceptable range for the residential class as a whole and the mean is slightly above the range. The COD is within the IAAO recommended range for more rural areas, and PRD is high, but is heavily impacted by low dollar sales. While PRDs are a measure of vertical equity, they are inherently affected by extreme sales prices. As the extreme low dollars are removed, the statistics do not support regressivity in the sample. The median is the best indicator that the statistics are reliable.

Analysis of the 2020 County Abstract of Assessment for Real Property, Form 45 Compared to the 2019 Certificate of Taxes Levied Report (CTL) indicates a change in value of approximately 4% to the residential class excluding growth. This supports the assessment actions taken by the County Assessor.

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	27	96.16	99.66	95.87	12.72	103.95
5	36	95.78	99.85	95.35	10.51	104.72
10	11	98.81	108.33	94.82	18.35	114.25
15	9	96.45	97.21	90.07	15.60	107.93
20	12	91.73	86.66	85.27	13.20	101.63
25	16	98.44	123.45	95.96	47.53	128.65
30	21	92.78	93.92	86.50	16.47	108.58
<u> ALL </u>	<u>132</u>	95.40	101.06	92.27	18.10	109.53

Level of Value

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

2020 Commercial Correlation for Dixon County

Assessment Actions

For the commercial class, all commercial parcels in the towns of Allen and Wakefield were reviewed and revalued. All of the gas stations in the county and the commercial parcels in the town of Martinsburg were reviewed and revalued.

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 County Assessor's sales verification process was reviewed and it was determined that an adequate sample of sales is being used and all sales that are non-qualified have been properly documented as non-arm's length sales. The sales file was analyzed to determine the statistics were a reliable representation of the market.

Based on the economic areas and geographic locations within the county, the County Assessor has assigned seven valuation groups for the commercial class. The County Assessor compares occupancy codes across valuation groups when setting values.

Lot values are reviewed when reappraisal is done by analyzing land to building ratios. The County Assessor has an established six-year inspection plan and is current in the review process. The County Assessor has a formal, written Real Property Valuation Methodology report that explains the assessor's assessment practices and procedures. The County Assessor does not use the income approach due to very few rental properties or commercial businesses. Depreciation and costing tables being utilized are from 2017-2018.

2020 Commercial Correlation for Dixon County

Description of Analysis

Commercial parcels are analyzed utilizing seven valuation groups that are based on assessor locations in the county.

Valuation Group	Description
1	Ponca
5	Wakefield
10	Emerson
15	Allen
20	Newcastle
25	Concord, Dixon, Maskell, Martinsburg & Waterbury
30	Rural

For the commercial property class, there were 23 qualified sales representing all valuation groups, a sample size that is too small to use for measurement. Two of the three measures of central tendency are within an acceptable range and show strong support of each other. The COD is within the IAAO recommended range, the PRD is high, however, review of the sales price substrata does not support an organized pattern of assessment regressivity. Removal of extreme ratios on each end of the ratio array swings the median from 93-96%; supporting that the county has achieved an acceptable level of value, but providing too much statistical movement to utilize the median as the indicator of the level of value.

The main commercial activity in the county is in Valuation Group 1 and Valuation Group 5. The other valuation groups that represent small towns in the county have minimal commercial activity. Valuation Group 1 and 5 are both within the acceptable range.

Analysis of the 2020 County Abstract of Assessment for Real Property, Form 45 Compared to the 2019 Certificate of Taxes Levied Report (CTL) indicates a change in value of approximately 1% to the commercial class excluding growth. Review of the changes to the sales file reflect similar changes and supports the assessment actions taken by the County Assessor.

Equalization and Quality of Assessment

With only 23 total qualified sales, the sample is too small to base an overall level of value. However, a review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggest that assessments within the county are valued within acceptable parameters, and therefore considered equalized. The quality of assessment of the commercial property in Dixon County complies with generally accepted mass appraisal techniques.

2020 Commercial Correlation for Dixon County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	9	96.22	94.97	80.02	19.54	118.68
5	7	97.24	101.31	100.43	15.01	100.88
10	1	90.73	90.73	90.73	00.00	100.00
15	2	92.10	92.10	91.95	00.34	100.16
20	3	70.96	84.08	94.22	43.38	89.24
30	1	81.70	81.70	81.70	00.00	100.00
<u> </u> ALL <u> </u>	23	92.63	94.47	87.18	19.35	108.36

Level of Value

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

2020 Agricultural Correlation for Dixon County

Assessment Actions

After reviewing sales and conducting a market analysis, the county implemented the following changes to values in the agricultural class: irrigated land values decreased overall approximately 11%, dryland values decreased overall approximately 4% and grassland values decreased overall approximately 1%. The values were adjusted in both Market Area 1 and Market Area 2. The County Assessor defined intensive use to include chicken houses, hog houses and large feedlots. Land use is continually reviewed while still following the six-year inspection plan.

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 County Assessor's sales verification process was reviewed to determine that an adequate sample of sales was used and all sales that were non-qualified were properly documented as non-arm's-length sales.

The County Assessor has two market areas to define the agricultural market. Market Area 1, the southern portion of the county, has larger fields that have areas of rolling hills with typically better soil types that are ideal for irrigation use. Market Area 1 consists of 76% dryland. Market Area 2, the northern portion of the county, has smaller fields, lesser quality soil types and areas of steeper hills and dense tree cover along the river bluffs. Market Area 2 consists of 58% of dryland.

Land use was last reviewed in 2016 in Market Area 1 and 2014-2017 in Market Area 2. Farm sites and rural residential sites have the same value.

The County has an established six-year inspection plan and is current in the review process. Aerial imagery is utilized to assist with cyclical review, improvements and land use review. Land valuation is reviewed when reappraisal is done by analyzing sales of agriculture land based on like land valuation groups.

The County Assessor has a formal, written Real Property Valuation Methodology report that explains the County Assessor's assessment practices.

Description of Analysis

The county has two market areas for the agricultural class. There are 37 total qualified sales in all market areas. Overall, all three measures of central tendency are within the acceptable range. The COD is within the IAAO acceptable range for rural areas. Analysis was conducted on the sales that have 80% or more of the acres in a single Major Land Use (MLU) category. The majority of the sales in the county are dryland sales with 21 qualified dryland sales in both markets for the

2020 Agricultural Correlation for Dixon County

study period used for analysis. The land classes with a sufficient number of sales all had medians that fell in the acceptable range.

The irrigated and grassland sales samples are limited, but the average acre comparison chart displays that the agricultural land values assigned by the Dixon County Assessor are comparable to the adjoining counties suggesting that values are reasonable.

Equalization and Quality of Assessment

Review of agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for rural residential and other similar property across the county. Agricultural homes and rural residential acreages have all been valued the same with the same depreciation and costing. Agricultural improvements are believed to be equalized and assessed at the statutory level.

Review of the statistical sample, comparable counties and assessment practices indicate that Dixon County has achieved equalized values. The quality of assessment in the agricultural land class of property in Dixon County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	4	72.21	72.90	72.43	07.99	100.65
1	3	75.62	74.26	74.07	07.17	100.26
2	1	68.79	68.79	68.79	00.00	100.00
<u>Dry</u>						
County	21	74.81	74.66	72.88	12.78	102.44
1	8	71.51	69.38	66.90	11.66	103.71
2	13	74.95	77.91	77.38	13.73	100.68
<u>Grass</u>						
County	6	83.81	84.20	75.51	26.76	111.51
2	6	83.81	84.20	75.51	26.76	111.51
<u>ALL</u>	37	74.95	78.13	76.18	16.74	102.56

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Dixon County is 75%.

2020 Opinions of the Property Tax Administrator for Dixon County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	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 Dixon County

Residential Real Property - Current

Number of Sales	132	Median	95.40
Total Sales Price	\$11,650,563	Mean	101.06
Total Adj. Sales Price	\$11,650,563	Wgt. Mean	92.27
Total Assessed Value	\$10,749,520	Average Assessed Value of the Base	\$64,483
Avg. Adj. Sales Price	\$88,262	Avg. Assessed Value	\$81,436

Confidence Interval - Current

95% Median C.I	92.78 to 96.89
95% Wgt. Mean C.I	89.33 to 95.20
95% Mean C.I	95.07 to 107.05
% of Value of the Class of all Real Property Value in the County	12.27
% of Records Sold in the Study Period	5.27
% of Value Sold in the Study Period	6.65

Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	140	96	96.41
2018	142	95	95.18
2017	108	95	95.32
2016	109	96	95.90

2020 Commission Summary for Dixon County

Commercial Real Property - Current

Number of Sales	23	Median	92.63
Total Sales Price	\$1,989,650	Mean	94.47
Total Adj. Sales Price	\$1,989,650	Wgt. Mean	87.18
Total Assessed Value	\$1,734,670	Average Assessed Value of the Base	\$262,017
Avg. Adj. Sales Price	\$86,507	Avg. Assessed Value	\$75,420

Confidence Interval - Current

95% Median C.I	82.85 to 100.87
95% Wgt. Mean C.I	74.91 to 99.45
95% Mean C.I	83.08 to 105.86
% of Value of the Class of all Real Property Value in the County	6.96
% of Records Sold in the Study Period	6.57
% of Value Sold in the Study Period	1.89

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	23	100	94.36
2018	25	100	91.75
2017	22	94	94.49
2016	20	100	95.34

26 Dixon
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 : 132
 Total Sales Price : 11,650,563
 Total Adj. Sales Price : 11,650,563
 Total Assessed Value : 10,749,520
 Avg. Adj. Sales Price : 88,262
 Avg. Assessed Value : 81,436

MEDIAN : 95
 WGT. MEAN : 92
 MEAN : 101
 COD : 18.10
 PRD : 109.53

COV : 34.72
 STD : 35.09
 Avg. Abs. Dev : 17.27
 MAX Sales Ratio : 335.75
 MIN Sales Ratio : 31.78

95% Median C.I. : 92.78 to 96.89
 95% Wgt. Mean C.I. : 89.33 to 95.20
 95% Mean C.I. : 95.07 to 107.05

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	10	98.14	103.98	97.61	16.55	106.53	71.37	160.85	78.40 to 124.86	81,879	79,922	
01-JAN-18 To 31-MAR-18	6	103.42	102.90	96.12	11.28	107.05	81.42	121.93	81.42 to 121.93	92,000	88,433	
01-APR-18 To 30-JUN-18	31	96.45	105.63	94.55	16.69	111.72	62.98	259.00	94.35 to 99.34	67,362	63,692	
01-JUL-18 To 30-SEP-18	25	92.46	95.20	86.18	14.21	110.47	55.13	214.73	88.18 to 98.61	107,149	92,344	
01-OCT-18 To 31-DEC-18	16	99.19	117.64	103.67	31.16	113.48	31.78	335.75	92.13 to 136.14	69,098	71,631	
01-JAN-19 To 31-MAR-19	21	95.09	96.99	93.12	14.94	104.16	59.17	167.67	90.33 to 99.21	86,298	80,362	
01-APR-19 To 30-JUN-19	6	85.05	84.46	82.86	05.89	101.93	75.63	92.93	75.63 to 92.93	128,583	106,550	
01-JUL-19 To 30-SEP-19	17	92.01	94.23	91.23	18.69	103.29	55.70	177.63	80.42 to 96.89	107,265	97,862	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	72	96.41	101.55	91.45	15.78	111.04	55.13	259.00	93.70 to 98.61	85,246	77,957	
01-OCT-18 To 30-SEP-19	60	93.61	100.46	93.18	20.92	107.81	31.78	335.75	91.38 to 96.58	91,880	85,611	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	78	96.45	104.54	92.77	18.97	112.69	31.78	335.75	93.70 to 98.81	82,366	76,407	
<u>ALL</u>	132	95.40	101.06	92.27	18.10	109.53	31.78	335.75	92.78 to 96.89	88,262	81,436	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	27	96.16	99.66	95.87	12.72	103.95	75.11	198.43	91.00 to 99.83	107,451	103,010	
5	36	95.78	99.85	95.35	10.51	104.72	77.32	214.73	92.46 to 98.61	77,780	74,165	
10	11	98.81	108.33	94.82	18.35	114.25	77.00	152.72	85.95 to 136.63	75,477	71,565	
15	9	96.45	97.21	90.07	15.60	107.93	55.13	137.15	83.39 to 115.90	94,568	85,181	
20	12	91.73	86.66	85.27	13.20	101.63	57.63	111.58	66.30 to 100.01	50,667	43,206	
25	16	98.44	123.45	95.96	47.53	128.65	31.78	335.75	82.81 to 163.95	39,679	38,077	
30	21	92.78	93.92	86.50	16.47	108.58	59.17	177.63	81.08 to 97.19	144,052	124,607	
<u>ALL</u>	132	95.40	101.06	92.27	18.10	109.53	31.78	335.75	92.78 to 96.89	88,262	81,436	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	131	95.09	101.09	92.26	18.29	109.57	31.78	335.75	92.46 to 96.92	88,894	82,017	
06	1	96.36	96.36	96.36	00.00	100.00	96.36	96.36	N/A	5,500	5,300	
07												
<u>ALL</u>	132	95.40	101.06	92.27	18.10	109.53	31.78	335.75	92.78 to 96.89	88,262	81,436	

26 Dixon
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 : 132
 Total Sales Price : 11,650,563
 Total Adj. Sales Price : 11,650,563
 Total Assessed Value : 10,749,520
 Avg. Adj. Sales Price : 88,262
 Avg. Assessed Value : 81,436

MEDIAN : 95
 WGT. MEAN : 92
 MEAN : 101
 COD : 18.10
 PRD : 109.53

COV : 34.72
 STD : 35.09
 Avg. Abs. Dev : 17.27
 MAX Sales Ratio : 335.75
 MIN Sales Ratio : 31.78

95% Median C.I. : 92.78 to 96.89
 95% Wgt. Mean C.I. : 89.33 to 95.20
 95% Mean C.I. : 95.07 to 107.05

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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	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	259.00	259.00	259.00	00.00	100.00	259.00	259.00	N/A	2,000	5,180	
Less Than 15,000	8	108.75	156.29	148.92	58.55	104.95	90.33	335.75	90.33 to 335.75	8,188	12,193	
Less Than 30,000	24	101.98	130.72	119.81	39.70	109.11	31.78	335.75	96.36 to 136.63	17,083	20,467	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	131	95.09	99.85	92.24	16.98	108.25	31.78	335.75	92.46 to 96.89	88,920	82,018	
Greater Than 14,999	124	95.05	97.49	91.95	14.99	106.03	31.78	214.73	92.46 to 96.89	93,428	85,903	
Greater Than 29,999	108	94.29	94.46	91.26	12.37	103.51	55.13	177.63	92.02 to 96.16	104,079	94,984	
<u>Incremental Ranges</u>												
0 TO 4,999	1	259.00	259.00	259.00	00.00	100.00	259.00	259.00	N/A	2,000	5,180	
5,000 TO 14,999	7	96.36	141.62	145.46	51.40	97.36	90.33	335.75	90.33 to 335.75	9,071	13,195	
15,000 TO 29,999	16	101.98	117.94	114.27	28.34	103.21	31.78	214.73	96.58 to 136.63	21,531	24,604	
30,000 TO 59,999	31	94.46	101.13	99.26	18.92	101.88	55.70	177.63	91.45 to 99.60	44,300	43,971	
60,000 TO 99,999	31	95.97	95.34	95.60	09.58	99.73	57.63	138.74	92.13 to 100.01	80,209	76,678	
100,000 TO 149,999	26	94.39	92.49	92.77	06.65	99.70	71.37	115.90	89.52 to 96.53	120,175	111,484	
150,000 TO 249,999	16	82.41	85.70	85.54	13.83	100.19	55.13	114.15	77.00 to 96.93	193,703	165,688	
250,000 TO 499,999	4	83.11	83.80	83.72	04.91	100.10	76.95	92.02	N/A	289,250	242,149	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	132	95.40	101.06	92.27	18.10	109.53	31.78	335.75	92.78 to 96.89	88,262	81,436	

26 Dixon
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 : 1,989,650
Total Adj. Sales Price : 1,989,650
Total Assessed Value : 1,734,670
Avg. Adj. Sales Price : 86,507
Avg. Assessed Value : 75,420

MEDIAN : 93
WGT. MEAN : 87
MEAN : 94
COD : 19.35
PRD : 108.36

COV : 27.87
STD : 26.33
Avg. Abs. Dev : 17.92
MAX Sales Ratio : 157.49
MIN Sales Ratio : 44.46

95% Median C.I. : 82.85 to 100.87
95% Wgt. Mean C.I. : 74.91 to 99.45
95% Mean C.I. : 83.08 to 105.86

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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	3	104.61	88.82	76.83	19.72	115.61	49.99	111.87	N/A	91,667	70,427
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17	1	70.96	70.96	70.96	00.00	100.00	70.96	70.96	N/A	50,000	35,480
01-OCT-17 To 31-DEC-17	3	92.63	103.25	94.68	20.29	109.05	80.38	136.75	N/A	29,500	27,932
01-JAN-18 To 31-MAR-18	1	57.09	57.09	57.09	00.00	100.00	57.09	57.09	N/A	272,150	155,380
01-APR-18 To 30-JUN-18	1	96.22	96.22	96.22	00.00	100.00	96.22	96.22	N/A	200,000	192,435
01-JUL-18 To 30-SEP-18	2	90.64	90.64	108.48	50.95	83.55	44.46	136.81	N/A	40,750	44,208
01-OCT-18 To 31-DEC-18	1	91.79	91.79	91.79	00.00	100.00	91.79	91.79	N/A	200,000	183,570
01-JAN-19 To 31-MAR-19	3	90.73	110.36	111.89	27.42	98.63	82.85	157.49	N/A	37,100	41,512
01-APR-19 To 30-JUN-19	3	98.72	98.94	100.11	01.23	98.83	97.24	100.87	N/A	74,567	74,652
01-JUL-19 To 30-SEP-19	5	92.41	94.26	89.40	06.98	105.44	81.70	110.62	N/A	97,500	87,165
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	4	87.79	84.36	75.93	27.20	111.10	49.99	111.87	N/A	81,250	61,690
01-OCT-17 To 30-SEP-18	7	92.63	92.05	80.98	28.98	113.67	44.46	136.81	44.46 to 136.81	91,736	74,289
01-OCT-18 To 30-SEP-19	12	93.68	99.25	94.66	11.45	104.85	81.70	157.49	90.73 to 100.87	85,208	80,657
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	7	92.63	92.46	79.94	23.43	115.66	49.99	136.75	49.99 to 136.75	59,071	47,222
01-JAN-18 To 31-DEC-18	5	91.79	85.27	82.24	28.65	103.68	44.46	136.81	N/A	150,730	123,960
<u>ALL</u>	23	92.63	94.47	87.18	19.35	108.36	44.46	157.49	82.85 to 100.87	86,507	75,420

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	9	96.22	94.97	80.02	19.54	118.68	49.99	136.75	57.09 to 111.87	97,850	78,295
5	7	97.24	101.31	100.43	15.01	100.88	80.38	157.49	80.38 to 157.49	58,743	58,996
10	1	90.73	90.73	90.73	00.00	100.00	90.73	90.73	N/A	31,300	28,400
15	2	92.10	92.10	91.95	00.34	100.16	91.79	92.41	N/A	135,000	124,128
20	3	70.96	84.08	94.22	43.38	89.24	44.46	136.81	N/A	43,833	41,298
30	1	81.70	81.70	81.70	00.00	100.00	81.70	81.70	N/A	265,000	216,495
<u>ALL</u>	23	92.63	94.47	87.18	19.35	108.36	44.46	157.49	82.85 to 100.87	86,507	75,420

26 Dixon
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 : 1,989,650
Total Adj. Sales Price : 1,989,650
Total Assessed Value : 1,734,670
Avg. Adj. Sales Price : 86,507
Avg. Assessed Value : 75,420

MEDIAN : 93
WGT. MEAN : 87
MEAN : 94
COD : 19.35
PRD : 108.36

COV : 27.87
STD : 26.33
Avg. Abs. Dev : 17.92
MAX Sales Ratio : 157.49
MIN Sales Ratio : 44.46

95% Median C.I. : 82.85 to 100.87
95% Wgt. Mean C.I. : 74.91 to 99.45
95% Mean C.I. : 83.08 to 105.86

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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	96.22	96.22	96.22	00.00	100.00	96.22	96.22	N/A	200,000	192,435
03	22	92.52	94.39	86.18	20.07	109.53	44.46	157.49	81.70 to 104.61	81,348	70,102
04											
<u>ALL</u>	23	92.63	94.47	87.18	19.35	108.36	44.46	157.49	82.85 to 100.87	86,507	75,420

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	6	96.10	96.32	94.18	19.74	102.27	44.46	136.75	44.46 to 136.75	22,083	20,799
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	23	92.63	94.47	87.18	19.35	108.36	44.46	157.49	82.85 to 100.87	86,507	75,420
Greater Than 14,999	23	92.63	94.47	87.18	19.35	108.36	44.46	157.49	82.85 to 100.87	86,507	75,420
Greater Than 29,999	17	91.79	93.82	86.69	18.74	108.22	49.99	157.49	80.38 to 104.61	109,244	94,699
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	6	96.10	96.32	94.18	19.74	102.27	44.46	136.75	44.46 to 136.75	22,083	20,799
30,000 TO 59,999	8	91.18	101.20	101.23	21.90	99.97	70.96	157.49	70.96 to 157.49	45,100	45,655
60,000 TO 99,999	2	101.52	101.52	101.83	08.97	99.70	92.41	110.62	N/A	72,500	73,825
100,000 TO 149,999	2	77.30	77.30	73.55	35.33	105.10	49.99	104.61	N/A	125,750	92,495
150,000 TO 249,999	3	96.22	96.29	95.99	03.15	100.31	91.79	100.87	N/A	187,567	180,040
250,000 TO 499,999	2	69.40	69.40	69.23	17.74	100.25	57.09	81.70	N/A	268,575	185,938
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	23	92.63	94.47	87.18	19.35	108.36	44.46	157.49	82.85 to 100.87	86,507	75,420

26 Dixon
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 : 1,989,650
 Total Adj. Sales Price : 1,989,650
 Total Assessed Value : 1,734,670
 Avg. Adj. Sales Price : 86,507
 Avg. Assessed Value : 75,420

MEDIAN : 93
 WGT. MEAN : 87
 MEAN : 94
 COD : 19.35
 PRD : 108.36

COV : 27.87
 STD : 26.33
 Avg. Abs. Dev : 17.92
 MAX Sales Ratio : 157.49
 MIN Sales Ratio : 44.46

95% Median C.I. : 82.85 to 100.87
 95% Wgt. Mean C.I. : 74.91 to 99.45
 95% Mean C.I. : 83.08 to 105.86

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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	93.93	93.93	95.19	02.45	98.68	91.63	96.22	N/A	128,750	122,563
306	1	157.49	157.49	157.49	00.00	100.00	157.49	157.49	N/A	40,000	62,995
325	1	80.38	80.38	80.38	00.00	100.00	80.38	80.38	N/A	50,000	40,190
340	1	104.61	104.61	104.61	00.00	100.00	104.61	104.61	N/A	108,500	113,505
342	1	110.62	110.62	110.62	00.00	100.00	110.62	110.62	N/A	75,000	82,965
344	1	90.73	90.73	90.73	00.00	100.00	90.73	90.73	N/A	31,300	28,400
350	1	136.81	136.81	136.81	00.00	100.00	136.81	136.81	N/A	56,500	77,300
353	1	111.87	111.87	111.87	00.00	100.00	111.87	111.87	N/A	23,500	26,290
384	2	97.98	97.98	98.10	00.76	99.88	97.24	98.72	N/A	30,500	29,920
406	2	47.23	47.23	49.17	05.86	96.05	44.46	49.99	N/A	84,000	41,300
419	1	91.79	91.79	91.79	00.00	100.00	91.79	91.79	N/A	200,000	183,570
420	1	81.70	81.70	81.70	00.00	100.00	81.70	81.70	N/A	265,000	216,495
434	1	136.75	136.75	136.75	00.00	100.00	136.75	136.75	N/A	18,000	24,615
442	1	70.96	70.96	70.96	00.00	100.00	70.96	70.96	N/A	50,000	35,480
458	1	82.85	82.85	82.85	00.00	100.00	82.85	82.85	N/A	40,000	33,140
471	2	93.79	93.79	93.78	01.24	100.01	92.63	94.95	N/A	20,250	18,990
479	1	92.41	92.41	92.41	00.00	100.00	92.41	92.41	N/A	70,000	64,685
531	1	57.09	57.09	57.09	00.00	100.00	57.09	57.09	N/A	272,150	155,380
985	1	100.87	100.87	100.87	00.00	100.00	100.87	100.87	N/A	162,700	164,115
<u>ALL</u>	23	92.63	94.47	87.18	19.35	108.36	44.46	157.49	82.85 to 100.87	86,507	75,420

26 Dixon
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 : 37
Total Sales Price : 25,625,832
Total Adj. Sales Price : 25,625,832
Total Assessed Value : 19,521,005
Avg. Adj. Sales Price : 692,590
Avg. Assessed Value : 527,595

MEDIAN : 75
WGT. MEAN : 76
MEAN : 78
COD : 16.74
PRD : 102.56

COV : 21.32
STD : 16.66
Avg. Abs. Dev : 12.55
MAX Sales Ratio : 117.91
MIN Sales Ratio : 49.74

95% Median C.I. : 68.79 to 80.27
95% Wgt. Mean C.I. : 69.38 to 82.98
95% Mean C.I. : 72.76 to 83.50

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
<u>Qrtrs</u>												
01-OCT-16 To 31-DEC-16	5	77.39	72.87	64.04	14.19	113.79	50.56	89.22	N/A	552,241	353,631	
01-JAN-17 To 31-MAR-17	2	71.34	71.34	70.94	05.07	100.56	67.72	74.95	N/A	605,500	429,545	
01-APR-17 To 30-JUN-17	4	72.95	70.64	70.27	06.46	100.53	60.78	75.89	N/A	937,942	659,051	
01-JUL-17 To 30-SEP-17												
01-OCT-17 To 31-DEC-17	4	82.98	79.48	85.08	20.66	93.42	49.74	102.23	N/A	602,242	512,404	
01-JAN-18 To 31-MAR-18	3	69.40	72.83	74.01	09.51	98.41	64.65	84.44	N/A	901,000	666,863	
01-APR-18 To 30-JUN-18	4	94.41	92.46	87.34	11.74	105.86	75.62	105.39	N/A	523,992	457,663	
01-JUL-18 To 30-SEP-18	3	99.75	99.19	93.03	12.70	106.62	79.91	117.91	N/A	261,333	243,127	
01-OCT-18 To 31-DEC-18	6	66.44	74.20	80.32	17.43	92.38	60.36	115.58	60.36 to 115.58	865,596	695,209	
01-JAN-19 To 31-MAR-19	2	84.09	84.09	82.22	18.88	102.27	68.21	99.96	N/A	873,000	717,743	
01-APR-19 To 30-JUN-19	3	68.79	67.93	67.27	01.58	100.98	65.87	69.13	N/A	881,317	592,855	
01-JUL-19 To 30-SEP-19	1	80.27	80.27	80.27	00.00	100.00	80.27	80.27	N/A	326,400	262,015	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	11	74.81	71.78	68.14	10.16	105.34	50.56	89.22	60.78 to 81.71	702,179	478,495	
01-OCT-17 To 30-SEP-18	14	85.79	85.99	82.71	17.18	103.97	49.74	117.91	69.40 to 102.23	570,853	472,160	
01-OCT-18 To 30-SEP-19	12	68.50	74.79	77.17	14.34	96.92	60.36	115.58	65.01 to 80.27	825,827	637,277	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	10	74.88	74.32	75.22	12.67	98.80	49.74	102.23	60.78 to 91.00	737,174	554,491	
01-JAN-18 To 31-DEC-18	16	77.77	83.19	81.03	20.29	102.67	60.36	117.91	65.01 to 101.68	673,534	545,742	
<u>ALL</u>	37	74.95	78.13	76.18	16.74	102.56	49.74	117.91	68.79 to 80.27	692,590	527,595	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
1	12	75.22	73.29	70.27	12.26	104.30	50.56	101.68	65.01 to 80.27	736,443	517,489	
2	25	74.95	80.45	79.29	18.87	101.46	49.74	117.91	68.79 to 89.22	671,541	532,446	
<u>ALL</u>	37	74.95	78.13	76.18	16.74	102.56	49.74	117.91	68.79 to 80.27	692,590	527,595	

26 Dixon
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 : 37
 Total Sales Price : 25,625,832
 Total Adj. Sales Price : 25,625,832
 Total Assessed Value : 19,521,005
 Avg. Adj. Sales Price : 692,590
 Avg. Assessed Value : 527,595

MEDIAN : 75
 WGT. MEAN : 76
 MEAN : 78
 COD : 16.74
 PRD : 102.56

COV : 21.32
 STD : 16.66
 Avg. Abs. Dev : 12.55
 MAX Sales Ratio : 117.91
 MIN Sales Ratio : 49.74

95% Median C.I. : 68.79 to 80.27
 95% Wgt. Mean C.I. : 69.38 to 82.98
 95% Mean C.I. : 72.76 to 83.50

Printed:3/27/2020 12:07:47PM

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	1	68.79	68.79	68.79	00.00	100.00	68.79	68.79	N/A	819,950	564,010
2	1	68.79	68.79	68.79	00.00	100.00	68.79	68.79	N/A	819,950	564,010
_____Dry_____											
County	16	72.49	74.27	72.85	14.55	101.95	50.56	105.39	64.65 to 80.27	763,909	556,540
1	7	68.21	67.87	66.05	11.52	102.76	50.56	80.27	50.56 to 80.27	875,592	578,334
2	9	73.90	79.25	79.70	16.25	99.44	60.78	105.39	64.65 to 99.96	677,044	539,589
_____Grass_____											
County	3	67.86	78.44	72.88	15.74	107.63	67.72	99.75	N/A	495,930	361,417
2	3	67.86	78.44	72.88	15.74	107.63	67.72	99.75	N/A	495,930	361,417
_____ALL_____	37	74.95	78.13	76.18	16.74	102.56	49.74	117.91	68.79 to 80.27	692,590	527,595

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	4	72.21	72.90	72.43	07.99	100.65	65.46	81.71	N/A	662,238	479,668
1	3	75.62	74.26	74.07	07.17	100.26	65.46	81.71	N/A	609,667	451,553
2	1	68.79	68.79	68.79	00.00	100.00	68.79	68.79	N/A	819,950	564,010
_____Dry_____											
County	21	74.81	74.66	72.88	12.78	102.44	50.56	105.39	65.01 to 79.91	724,044	527,677
1	8	71.51	69.38	66.90	11.66	103.71	50.56	80.27	50.56 to 80.27	816,143	545,997
2	13	74.95	77.91	77.38	13.73	100.68	60.78	105.39	64.65 to 91.00	667,368	516,403
_____Grass_____											
County	6	83.81	84.20	75.51	26.76	111.51	49.74	117.91	49.74 to 117.91	307,798	232,421
2	6	83.81	84.20	75.51	26.76	111.51	49.74	117.91	49.74 to 117.91	307,798	232,421
_____ALL_____	37	74.95	78.13	76.18	16.74	102.56	49.74	117.91	68.79 to 80.27	692,590	527,595

Dixon County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dixon	1	6325	6150	6025	5673	5300	4794	4412	4200	5633
Cedar	2	6045	6045	5830	5830	5745	5745	4650	4650	5173
Wayne	1	6100	6050	6000	5950	5750	5600	5400	4700	5624
Thurston	1	6000	6000	5800	5800	5600	5600	4700	4290	5531
Dixon	2	5285	5790	4930	4770	4435	4115	4030	3865	4497
Dixon	2	5285	5790	4930	4770	4435	4115	4030	3865	4497
Cedar	1	5670	5670	5615	5615	5035	5035	4450	4450	5076
Dakota	1	5590	n/a	5420	5410	n/a	5170	5165	5040	5465

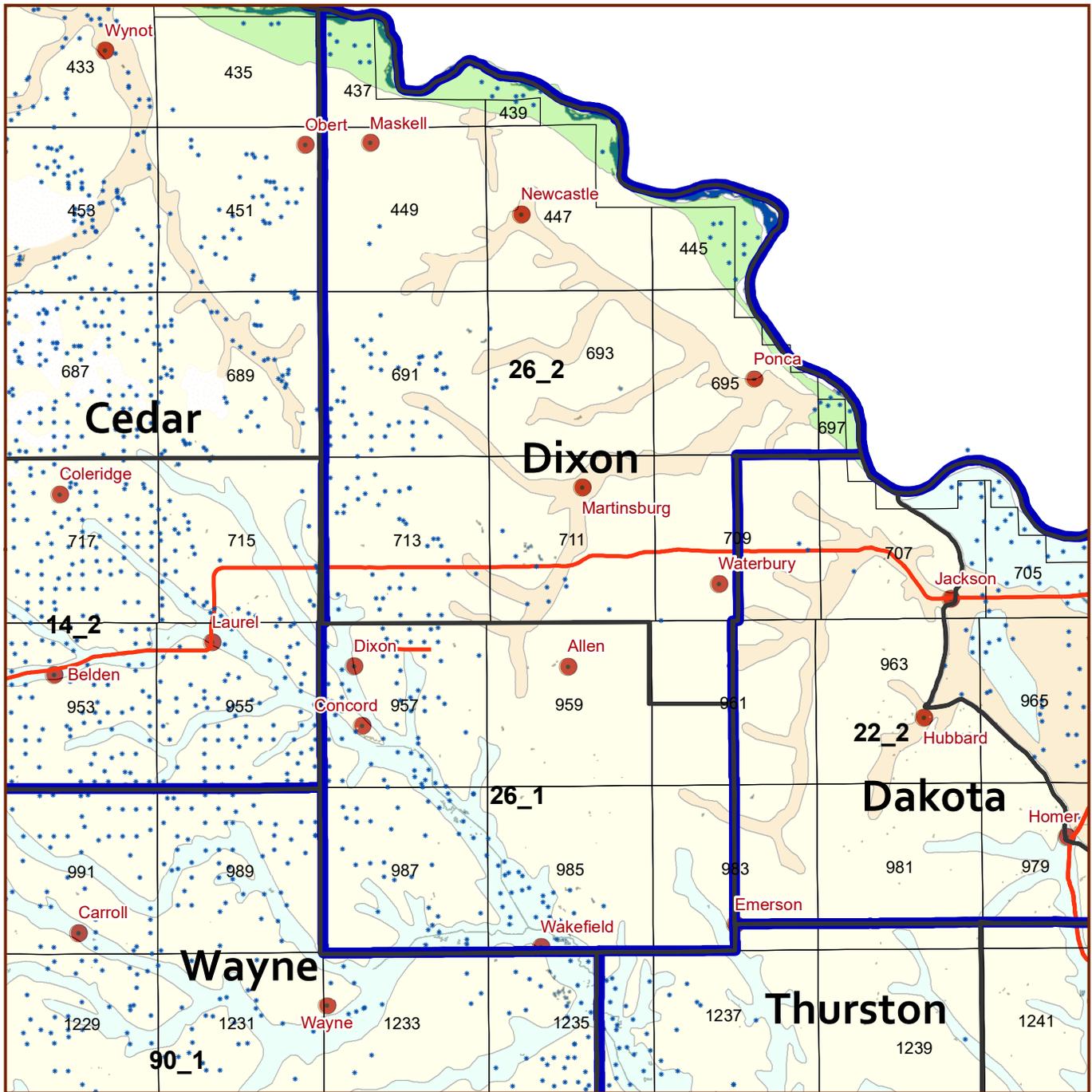
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dixon	1	6013	5674	5387	4874	4637	4178	3937	3695	4881
Cedar	2	5155	5155	4979	4980	4950	4949	3875	3875	4778
Wayne	1	5700	5650	5550	5450	5200	4650	4100	3795	4986
Thurston	1	5400	5300	5000	4900	4700	4600	3500	3400	4631
Dixon	2	4255	3900	3900	3890	3620	3515	3205	3205	3552
Dixon	2	4255	3900	3900	3890	3620	3515	3205	3205	3552
Cedar	1	4465	4465	4430	4430	4420	4420	3445	3445	4082
Dakota	1	4975	4955	4895	n/a	4800	4030	3875	3800	4886

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dixon	1	2430	2111	1353	1856	1465	1747	1561	1124	1564
Cedar	2	2454	2455	2235	2235	2030	2031	1810	n/a	2356
Wayne	1	2200	2100	1950	1850	1750	n/a	n/a	n/a	2082
Thurston	1	1800	1800	1700	1700	1600	n/a	1400	n/a	1777
Dixon	2	1900	1800	1700	1600	1500	1500	1440	n/a	1754
Dixon	2	1900	1800	1700	1600	1500	1500	1440	n/a	1754
Cedar	1	2456	2456	2236	2238	2030	2032	1810	1810	2278
Dakota	1	2115	2085	2100	2020	n/a	n/a	n/a	n/a	2104

County	Mkt Area	CRP	TIMBER	WASTE
Dixon	1	4388	1512	148
Cedar	2	1950	1047	600
Wayne	1	3821	n/a	100
Thurston	1	n/a	475	75
Dixon	2	3481	856	119
Dixon	2	3481	856	119
Cedar	1	1950	984	601
Dakota	1	n/a	614	215

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.

DIXON COUNTY



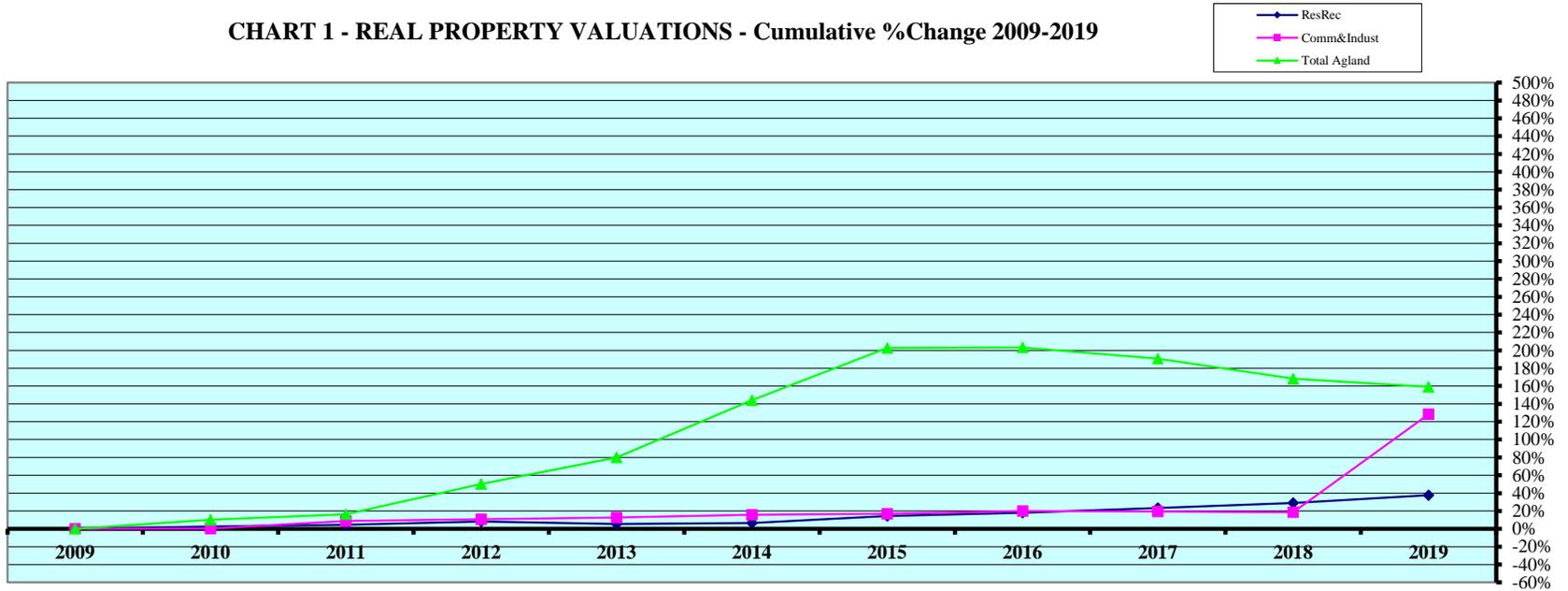
Legend

- 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	110,576,375	--	--	--	39,662,649	--	--	--	394,555,505	--	--	--
2010	113,421,300	2,844,925	2.57%	2.57%	39,808,760	146,111	0.37%	0.37%	435,177,090	40,621,585	10.30%	10.30%
2011	115,722,435	2,301,135	2.03%	4.65%	43,083,420	3,274,660	8.23%	8.62%	459,237,725	24,060,635	5.53%	16.39%
2012	119,684,835	3,962,400	3.42%	8.24%	43,870,190	786,770	1.83%	10.61%	593,191,475	133,953,750	29.17%	50.34%
2013	116,475,355	-3,209,480	-2.68%	5.33%	44,690,795	820,605	1.87%	12.68%	709,500,840	116,309,365	19.61%	79.82%
2014	117,627,715	1,152,360	0.99%	6.38%	45,871,540	1,180,745	2.64%	15.65%	963,644,090	254,143,250	35.82%	144.24%
2015	126,495,525	8,867,810	7.54%	14.40%	46,372,705	501,165	1.09%	16.92%	1,194,835,285	231,191,195	23.99%	202.83%
2016	130,535,295	4,039,770	3.19%	18.05%	47,561,465	1,188,760	2.56%	19.91%	1,196,158,955	1,323,670	0.11%	203.17%
2017	136,254,245	5,718,950	4.38%	23.22%	47,347,450	-214,015	-0.45%	19.38%	1,146,399,475	-49,759,480	-4.16%	190.55%
2018	142,584,635	6,330,390	4.65%	28.95%	46,976,495	-370,955	-0.78%	18.44%	1,058,662,205	-87,737,270	-7.65%	168.32%
2019	152,268,875	9,684,240	6.79%	37.70%	90,552,480	43,575,985	92.76%	128.31%	1,021,849,910	-36,812,295	-3.48%	158.99%

Rate Annual %chg: Residential & Recreational **3.25%**

Commercial & Industrial **8.61%**

Agricultural Land **9.98%**

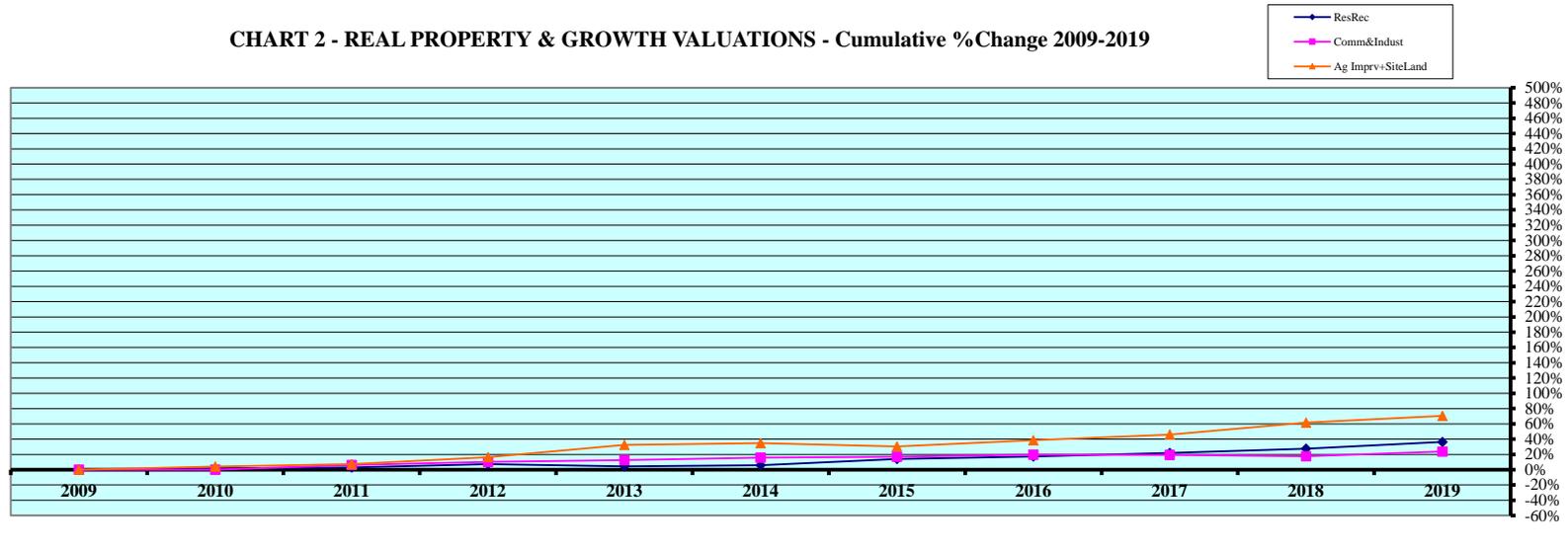
Cnty# **26**
County **DIXON**

CHART 1

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

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	110,576,375	1,609,187	1.46%	108,967,188	--	--	39,662,649	415,887	1.05%	39,246,762	--	--	
2010	113,421,300	1,022,857	0.90%	112,398,443	1.65%	1.65%	39,808,760	133,460	0.34%	39,675,300	0.03%	0.03%	
2011	115,722,435	2,045,055	1.77%	113,677,380	0.23%	2.80%	43,083,420	996,830	2.31%	42,086,590	5.72%	6.11%	
2012	119,684,835	908,640	0.76%	118,776,195	2.64%	7.42%	43,870,190	97,305	0.22%	43,772,885	1.60%	10.36%	
2013	116,475,355	955,465	0.82%	115,519,890	-3.48%	4.47%	44,690,795	65,610	0.15%	44,625,185	1.72%	12.51%	
2014	117,627,715	471,810	0.40%	117,155,905	0.58%	5.95%	45,871,540	0	0.00%	45,871,540	2.64%	15.65%	
2015	126,495,525	478,330	0.38%	126,017,195	7.13%	13.96%	46,372,705	0	0.00%	46,372,705	1.09%	16.92%	
2016	130,535,295	967,480	0.74%	129,567,815	2.43%	17.17%	47,561,465	77,775	0.16%	47,483,690	2.40%	19.72%	
2017	136,254,245	1,572,995	1.15%	134,681,250	3.18%	21.80%	47,347,450	17,095	0.04%	47,330,355	-0.49%	19.33%	
2018	142,584,635	1,784,585	1.25%	140,800,050	3.34%	27.33%	46,976,495	380,520	0.81%	46,595,975	-1.59%	17.48%	
2019	152,268,875	1,491,680	0.98%	150,777,195	5.75%	36.36%	90,552,480	41,451,255	45.78%	49,101,225	4.52%	23.80%	
Rate Ann%chg	3.25%				2.34%		8.61%			C & I w/o growth			1.77%

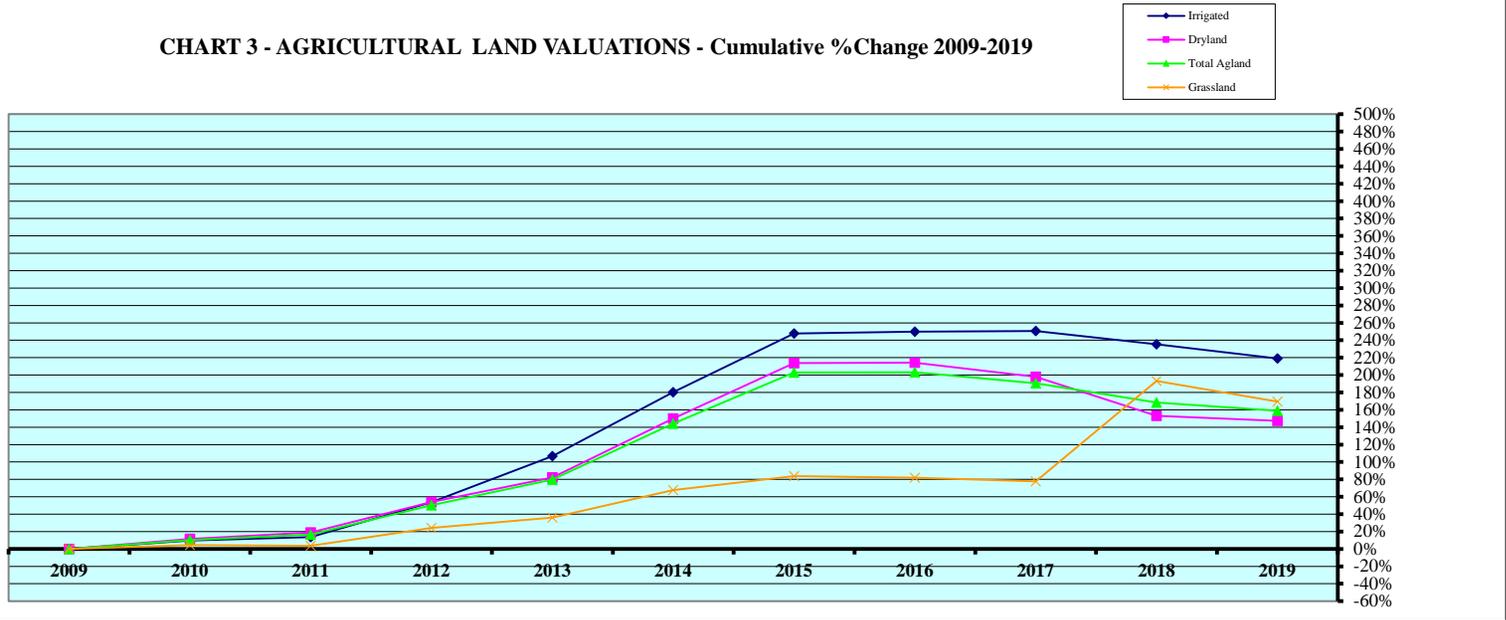
Tax Year	Ag Improvements & Site Land ⁽¹⁾				Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value						
2009	35,170,155	14,584,345	49,754,500	2,226,760	4.48%	47,527,740	--	--	
2010	37,370,440	15,335,745	52,706,185	958,790	1.82%	51,747,395	4.01%	4.01%	
2011	37,434,850	16,833,055	54,267,905	857,010	1.58%	53,410,895	1.34%	7.35%	
2012	41,255,470	18,511,410	59,766,880	1,799,694	3.01%	57,967,186	6.82%	16.51%	
2013	47,490,360	19,712,345	67,202,705	1,369,230	2.04%	65,833,475	10.15%	32.32%	
2014	47,532,705	20,074,685	67,607,390	566,330	0.84%	67,041,060	-0.24%	34.74%	
2015	43,416,765	25,648,520	69,065,285	4,253,080	6.16%	64,812,205	-4.13%	30.26%	
2016	43,682,175	26,197,985	69,880,160	919,390	1.32%	68,960,770	-0.15%	38.60%	
2017	45,359,210	30,314,240	75,673,450	3,108,510	4.11%	72,564,940	3.84%	45.85%	
2018	48,396,165	32,987,315	81,383,480	1,012,845	1.24%	80,370,635	6.21%	61.53%	
2019	53,125,160	33,550,200	86,675,360	1,868,125	2.16%	84,807,235	4.21%	70.45%	
Rate Ann%chg	4.21%	8.69%	5.71%		Ag Imprv+Site w/o growth		3.20%		

(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# 26
County DIXON

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	52,538,955	--	--	--	295,689,685	--	--	--	45,410,925	--	--	--
2010	57,566,215	5,027,260	9.57%	9.57%	329,451,210	33,761,525	11.42%	11.42%	47,387,360	1,976,435	4.35%	4.35%
2011	59,697,730	2,131,515	3.70%	13.63%	351,687,085	22,235,875	6.75%	18.94%	47,072,835	-314,525	-0.66%	3.66%
2012	80,724,930	21,027,200	35.22%	53.65%	455,209,340	103,522,255	29.44%	53.95%	56,365,010	9,292,175	19.74%	24.12%
2013	108,603,060	27,878,130	34.53%	106.71%	538,303,445	83,094,105	18.25%	82.05%	61,752,760	5,387,750	9.56%	35.99%
2014	147,248,735	38,645,675	35.58%	180.27%	739,360,310	201,056,865	37.35%	150.05%	76,195,215	14,442,455	23.39%	67.79%
2015	182,694,050	35,445,315	24.07%	247.73%	927,865,070	188,504,760	25.50%	213.80%	83,428,600	7,233,385	9.49%	83.72%
2016	183,758,080	1,064,030	0.58%	249.76%	928,982,255	1,117,185	0.12%	214.17%	82,617,720	-810,880	-0.97%	81.93%
2017	184,197,670	439,590	0.24%	250.59%	880,683,300	-48,298,955	-5.20%	197.84%	80,701,915	-1,915,805	-2.32%	77.71%
2018	176,259,095	-7,938,575	-4.31%	235.48%	748,452,575	-132,230,725	-15.01%	153.12%	133,125,145	52,423,230	64.96%	193.16%
2019	167,607,430	-8,651,665	-4.91%	219.02%	731,003,175	-17,449,400	-2.33%	147.22%	122,404,040	-10,721,105	-8.05%	169.55%

Rate Ann.%chg: Irrigated **12.30%** Dryland **9.47%** Grassland **10.42%**

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	915,940	--	--	--	0	--	--	--	394,555,505	--	--	--
2010	772,305	-143,635	-15.68%	-15.68%	0	0			435,177,090	40,621,585	10.30%	10.30%
2011	774,075	1,770	0.23%	-15.49%	6,000	6,000			459,237,725	24,060,635	5.53%	16.39%
2012	810,825	36,750	4.75%	-11.48%	81,370	75,370	1256.17%		593,191,475	133,953,750	29.17%	50.34%
2013	810,095	-730	-0.09%	-11.56%	31,480	-49,890	-61.31%		709,500,840	116,309,365	19.61%	79.82%
2014	808,350	-1,745	-0.22%	-11.75%	31,480	0	0.00%		963,644,090	254,143,250	35.82%	144.24%
2015	807,065	-1,285	-0.16%	-11.89%	40,500	9,020	28.65%		1,194,835,285	231,191,195	23.99%	202.83%
2016	800,900	-6,165	-0.76%	-12.56%	0	-40,500	-100.00%		1,196,158,955	1,323,670	0.11%	203.17%
2017	816,590	15,690	1.96%	-10.85%	0	0			1,146,399,475	-49,759,480	-4.16%	190.55%
2018	825,390	8,800	1.08%	-9.89%	0	0			1,058,662,205	-87,737,270	-7.65%	168.32%
2019	835,265	9,875	1.20%	-8.81%	0	0			1,021,849,910	-36,812,295	-3.48%	158.99%

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

Rate Ann.%chg: Total Agric Land **9.98%**

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	52,242,180	27,232	1,918			295,976,830	190,965	1,550			45,391,460	56,656	801		
2010	57,121,520	27,831	2,052	6.99%	6.99%	329,921,290	190,857	1,729	11.53%	11.53%	47,388,550	56,937	832	3.89%	3.89%
2011	60,973,590	28,461	2,142	4.38%	11.67%	352,482,045	190,809	1,847	6.86%	19.19%	47,364,630	56,396	840	0.91%	4.83%
2012	80,882,350	28,309	2,857	33.36%	48.93%	455,114,065	190,037	2,395	29.64%	54.52%	56,548,635	55,569	1,018	21.17%	27.02%
2013	104,010,380	29,222	3,559	24.58%	85.54%	539,019,355	190,631	2,828	18.07%	82.43%	63,154,340	53,978	1,170	14.97%	46.04%
2014	145,847,300	30,408	4,796	34.76%	150.02%	740,856,080	191,165	3,875	37.06%	150.05%	76,244,270	52,443	1,454	24.26%	81.47%
2015	182,215,225	31,923	5,708	19.01%	197.54%	925,506,690	190,437	4,860	25.40%	213.56%	84,633,290	51,615	1,640	12.78%	104.66%
2016	182,652,800	32,006	5,707	-0.02%	197.48%	929,456,485	191,291	4,859	-0.02%	213.50%	82,792,280	50,665	1,634	-0.34%	103.96%
2017	183,254,750	32,144	5,701	-0.10%	197.17%	880,282,115	191,715	4,592	-5.50%	196.25%	81,187,970	49,803	1,630	-0.24%	103.48%
2018	176,259,095	32,556	5,414	-5.03%	182.22%	745,722,025	176,558	4,224	-8.01%	172.51%	135,413,665	64,507	2,099	28.77%	162.02%
2019	166,886,490	32,477	5,139	-5.09%	167.86%	731,433,780	179,788	4,068	-3.68%	162.49%	122,321,080	61,400	1,992	-5.10%	148.66%

Rate Annual %chg Average Value/Acre: 10.35%

10.13%

9.54%

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	920,470	7,805	118			0	0				394,530,940	282,658	1,396		
2010	772,780	7,150	108	-8.36%	-8.36%	0	0				435,204,140	282,775	1,539	10.26%	10.26%
2011	804,075	7,013	115	6.09%	-2.78%	0	0				461,624,340	282,678	1,633	6.11%	17.00%
2012	812,840	7,011	116	1.11%	-1.70%	0	0				593,357,890	280,926	2,112	29.34%	51.32%
2013	810,300	7,165	113	-2.45%	-4.11%	0	0				706,994,375	280,996	2,516	19.12%	80.26%
2014	808,605	7,156	113	-0.08%	-4.19%	0	0				963,756,255	281,171	3,428	36.23%	145.57%
2015	794,905	7,095	112	-0.85%	-5.00%	0	0				1,193,150,110	281,069	4,245	23.85%	204.13%
2016	801,175	7,137	112	0.19%	-4.82%	0	0				1,195,702,740	281,100	4,254	0.20%	204.75%
2017	816,485	7,165	114	1.51%	-3.38%	0	0				1,145,541,320	280,828	4,079	-4.10%	192.25%
2018	825,510	7,189	115	0.77%	-2.64%	0	0				1,058,220,295	280,810	3,768	-7.62%	169.99%
2019	835,330	7,222	116	0.73%	-1.93%	0	0				1,021,476,680	280,887	3,637	-3.50%	160.54%

26
DIXON

Rate Annual %chg Average Value/Acre: 10.05%

(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
 Aglard Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 4

CHART 5 - 2019 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	Agmprv&FS	Minerals	Total Value
6,000	DIXON	57,739,884	4,858,129	8,953,463	150,958,710	61,172,435	29,380,045	1,310,165	1,021,849,910	53,125,160	33,550,200	0	1,422,898,101
cnty sector		4.06%	0.34%	0.63%	10.61%	4.30%	2.06%	0.09%	71.81%	3.73%	2.36%		100.00%
377	ALLEN	407,198	205,066	301,344	10,317,920	902,615	0	0	0	0	19,880	0	12,154,023
6.28%	%sector of county sector	0.71%	4.22%	3.37%	6.83%	1.48%					0.06%		0.85%
	%sector of municipality	3.35%	1.69%	2.48%	84.89%	7.43%					0.16%		100.00%
166	CONCORD	7,443	0	0	3,357,430	41,565	0	0	0	0	0	0	3,406,438
2.77%	%sector of county sector	0.01%			2.22%	0.07%							0.24%
	%sector of municipality	0.22%			98.56%	1.22%							100.00%
87	DIXON	122,876	83,367	451,376	1,880,700	1,132,190	0	0	0	0	0	0	3,670,509
1.45%	%sector of county sector	0.21%	1.72%	5.04%	1.25%	1.85%							0.26%
	%sector of municipality	3.35%	2.27%	12.30%	51.24%	30.85%							100.00%
840	EMERSON	165,521	183,220	41,439	10,005,105	1,070,935	0	0	0	0	0	0	11,466,220
14.00%	%sector of county sector	0.29%	3.77%	0.46%	6.63%	1.75%							0.81%
	%sector of municipality	1.44%	1.60%	0.36%	87.26%	9.34%							100.00%
94	MARTINSBURG	165,257	292	165	2,196,705	77,030	0	0	0	0	0	0	2,439,449
1.57%	%sector of county sector	0.29%	0.01%	0.00%	1.46%	0.13%							0.17%
	%sector of municipality	6.77%	0.01%	0.01%	90.05%	3.16%							100.00%
76	MASKELL	85,566	0	0	1,536,225	186,095	0	0	123,495	95,940	3,810	0	2,031,131
1.27%	%sector of county sector	0.15%			1.02%	0.30%			0.01%	0.18%	0.01%		0.14%
	%sector of municipality	4.21%			75.63%	9.16%		6.08%	4.72%	0.19%			100.00%
325	NEWCASTLE	170,834	0	0	7,138,095	621,420	0	0	0	0	0	0	7,930,349
5.42%	%sector of county sector	0.30%			4.73%	1.02%							0.56%
	%sector of municipality	2.15%			90.01%	7.84%							100.00%
961	PONCA	1,098,583	441,030	104,989	32,671,670	3,603,745	0	0	23,415	0	0	0	37,943,432
16.02%	%sector of county sector	1.90%	9.08%	1.17%	21.64%	5.89%			0.00%				2.67%
	%sector of municipality	2.90%	1.16%	0.28%	86.11%	9.50%		0.06%					100.00%
1451	WAKEFIELD	18,645,554	308,284	57,589	23,281,115	3,666,620	10,183,940	0	0	0	0	0	56,143,102
24.18%	%sector of county sector	32.29%	6.35%	0.64%	15.42%	5.99%	34.66%						3.95%
	%sector of municipality	33.21%	0.55%	0.10%	41.47%	6.53%	18.14%						100.00%
73	WATERBURY	16,692	60,604	316,894	926,105	118,355	0	0	0	0	0	0	1,438,650
1.22%	%sector of county sector	0.03%	1.25%	3.54%	0.61%	0.19%							0.10%
	%sector of municipality	1.16%	4.21%	22.03%	64.37%	8.23%							100.00%
4,450	Total Municipalities	20,885,524	1,281,863	1,273,796	93,311,070	11,420,570	10,183,940	0	146,910	95,940	23,690	0	138,623,303
74.17%	%all municip.sectors of cnty	36.17%	26.39%	14.23%	61.81%	18.67%	34.66%		0.01%	0.18%	0.07%		9.74%

Sources: 2019 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2019 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 5,940	Value : 1,316,768,970	Growth 1,578,955	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	182	609,315	118	860,045	249	1,414,105	549	2,883,465	
02. Res Improve Land	1,313	6,227,035	206	2,329,755	318	6,076,135	1,837	14,632,925	
03. Res Improvements	1,303	85,225,585	204	22,316,500	334	35,159,335	1,841	142,701,420	
04. Res Total	1,485	92,061,935	322	25,506,300	583	42,649,575	2,390	160,217,810	927,920
% of Res Total	62.13	57.46	13.47	15.92	24.39	26.62	40.24	12.17	58.77
05. Com UnImp Land	61	137,415	16	284,400	12	1,650,665	89	2,072,480	
06. Com Improve Land	202	724,345	28	126,165	10	2,733,835	240	3,584,345	
07. Com Improvements	198	9,224,960	27	2,422,445	24	44,541,520	249	56,188,925	
08. Com Total	259	10,086,720	43	2,833,010	36	48,926,020	338	61,845,750	73,275
% of Com Total	76.63	16.31	12.72	4.58	10.65	79.11	5.69	4.70	4.64
09. Ind UnImp Land	0	0	1	38,100	0	0	1	38,100	
10. Ind Improve Land	0	0	3	74,470	7	2,006,840	10	2,081,310	
11. Ind Improvements	0	0	4	10,071,370	7	17,669,545	11	27,740,915	
12. Ind Total	0	0	5	10,183,940	7	19,676,385	12	29,860,325	0
% of Ind Total	0.00	0.00	41.67	34.11	58.33	65.89	0.20	2.27	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	4	100,455	4	100,455	
15. Rec Improvements	0	0	0	0	115	1,211,625	115	1,211,625	
16. Rec Total	0	0	0	0	115	1,312,080	115	1,312,080	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	1.94	0.10	0.00
Res & Rec Total	1,485	92,061,935	322	25,506,300	698	43,961,655	2,505	161,529,890	927,920
% of Res & Rec Total	59.28	56.99	12.85	15.79	27.86	27.22	42.17	12.27	58.77
Com & Ind Total	259	10,086,720	48	13,016,950	43	68,602,405	350	91,706,075	73,275
% of Com & Ind Total	74.00	11.00	13.71	14.19	12.29	74.81	5.89	6.96	4.64
17. Taxable Total	1,744	102,148,655	370	38,523,250	741	112,564,060	2,855	253,235,965	1,001,195
% of Taxable Total	61.09	40.34	12.96	15.21	25.95	44.45	48.06	19.23	63.41

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	67	1,310,550	530,360	6	71,910	1,655
19. Commercial	62	1,648,120	654,260	4	191,150	499,685
20. Industrial	0	0	0	1	3,428,725	13,561,620
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	73	1,382,460	532,015
19. Commercial	0	0	0	66	1,839,270	1,153,945
20. Industrial	0	0	0	1	3,428,725	13,561,620
21. Other	0	0	0	0	0	0
22. Total Sch II				140	6,650,455	15,247,580

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	224	44	290	558

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	80	5,037,635	2,139	669,351,715	2,219	674,389,350
28. Ag-Improved Land	0	0	40	6,456,035	758	307,153,170	798	313,609,205
29. Ag Improvements	4	19,880	40	3,687,345	821	71,827,225	865	75,534,450

30. Ag Total					3,084	1,063,533,005
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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	3	2.00	32,010	
32. HomeSite Improv Land	0	0.00	0	32	32.00	480,000	
33. HomeSite Improvements	0	0.00	0	32	0.00	3,227,215	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	6	8.52	8,740	
36. FarmSite Improv Land	0	0.00	0	30	74.42	75,070	
37. FarmSite Improvements	4	0.00	19,880	31	0.00	460,130	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	26	38.66	0	
40. Other- Non Ag Use	0	0.00	0	1	7.77	15,540	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	31	31.00	465,000	34	33.00	497,010	
32. HomeSite Improv Land	477	484.43	7,286,250	509	516.43	7,766,250	
33. HomeSite Improvements	491	0.00	41,868,790	523	0.00	45,096,005	0
34. HomeSite Total				557	549.43	53,359,265	
35. FarmSite UnImp Land	112	342.23	343,745	118	350.75	352,485	
36. FarmSite Improv Land	647	2,730.80	2,720,045	677	2,805.22	2,795,115	
37. FarmSite Improvements	736	0.00	29,958,435	771	0.00	30,438,445	577,760
38. FarmSite Total				889	3,155.97	33,586,045	
39. Road & Ditches	2,217	5,313.24	0	2,243	5,351.90	0	
40. Other- Non Ag Use	6	8.00	38,500	7	15.77	54,040	
41. Total Section VI				1,446	9,073.07	86,999,350	577,760

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	4	637.38	2,843,995	4	637.38	2,843,995

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,953.44	12.74%	10,323,910	14.56%	5,284.99
46. 1A	486.80	3.17%	2,526,495	3.56%	5,190.01
47. 2A1	2,198.03	14.34%	10,836,310	15.28%	4,930.01
48. 2A	5,329.60	34.76%	25,422,250	35.86%	4,770.01
49. 3A1	631.66	4.12%	2,801,420	3.95%	4,435.01
50. 3A	79.80	0.52%	328,380	0.46%	4,115.04
51. 4A1	4,114.14	26.83%	16,580,005	23.38%	4,030.01
52. 4A	539.07	3.52%	2,083,515	2.94%	3,865.02
53. Total	15,332.54	100.00%	70,902,285	100.00%	4,624.30
Dry					
54. 1D1	2,946.41	3.89%	15,571,760	4.75%	5,284.99
55. 1D	20,196.83	26.63%	98,762,545	30.14%	4,890.00
56. 2D1	7,299.10	9.63%	34,816,775	10.63%	4,770.01
57. 2D	2,195.56	2.90%	10,319,120	3.15%	4,699.99
58. 3D1	1,851.34	2.44%	8,655,030	2.64%	4,675.01
59. 3D	23,151.75	30.53%	92,552,040	28.25%	3,997.63
60. 4D1	6,111.37	8.06%	24,445,480	7.46%	4,000.00
61. 4D	12,078.75	15.93%	42,517,155	12.98%	3,520.00
62. Total	75,831.11	100.00%	327,639,905	100.00%	4,320.65
Grass					
63. 1G1	2,501.67	30.78%	6,261,830	29.53%	2,503.06
64. 1G	2,663.87	32.78%	7,122,085	33.59%	2,673.59
65. 2G1	1,700.13	20.92%	3,723,465	17.56%	2,190.11
66. 2G	114.84	1.41%	539,750	2.55%	4,700.02
67. 3G1	524.15	6.45%	1,217,260	5.74%	2,322.35
68. 3G	333.36	4.10%	1,318,120	6.22%	3,954.04
69. 4G1	38.80	0.48%	153,355	0.72%	3,952.45
70. 4G	249.89	3.07%	869,090	4.10%	3,477.89
71. Total	8,126.71	100.00%	21,204,955	100.00%	2,609.29
Irrigated Total					
Irrigated Total	15,332.54	15.34%	70,902,285	16.86%	4,624.30
Dry Total					
Dry Total	75,831.11	75.85%	327,639,905	77.91%	4,320.65
Grass Total					
Grass Total	8,126.71	8.13%	21,204,955	5.04%	2,609.29
72. Waste	517.02	0.52%	49,855	0.01%	96.43
73. Other	168.16	0.17%	756,720	0.18%	4,500.00
74. Exempt	2,377.21	2.38%	0	0.00%	0.00
75. Market Area Total	99,975.54	100.00%	420,553,720	100.00%	4,206.57

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,649.20	9.41%	8,716,030	11.06%	5,285.00
46. 1A	79.84	0.46%	462,275	0.59%	5,790.02
47. 2A1	1,938.93	11.06%	9,558,930	12.13%	4,930.00
48. 2A	5,815.52	33.18%	27,740,060	35.20%	4,770.01
49. 3A1	596.75	3.40%	2,646,595	3.36%	4,435.01
50. 3A	368.38	2.10%	1,515,875	1.92%	4,114.98
51. 4A1	4,985.76	28.45%	20,092,570	25.49%	4,029.99
52. 4A	2,091.82	11.94%	8,084,905	10.26%	3,865.01
53. Total	17,526.20	100.00%	78,817,240	100.00%	4,497.11
Dry					
54. 1D1	4,589.18	4.34%	19,527,015	5.20%	4,255.01
55. 1D	24,392.97	23.08%	95,132,645	25.34%	3,900.00
56. 2D1	8,851.35	8.37%	34,520,235	9.20%	3,900.00
57. 2D	836.38	0.79%	3,253,535	0.87%	3,890.02
58. 3D1	1,725.21	1.63%	6,245,225	1.66%	3,619.98
59. 3D	23,936.96	22.65%	84,138,430	22.41%	3,515.00
60. 4D1	2,630.57	2.49%	8,431,000	2.25%	3,205.01
61. 4D	38,730.67	36.64%	124,131,880	33.07%	3,205.00
62. Total	105,693.29	100.00%	375,379,965	100.00%	3,551.60
Grass					
63. 1G1	12,613.95	24.79%	22,542,560	22.57%	1,787.11
64. 1G	10,218.16	20.08%	22,794,285	22.82%	2,230.76
65. 2G1	9,209.69	18.10%	15,282,475	15.30%	1,659.39
66. 2G	8,949.22	17.59%	14,407,130	14.43%	1,609.88
67. 3G1	751.12	1.48%	1,549,950	1.55%	2,063.52
68. 3G	1,910.38	3.75%	6,708,480	6.72%	3,511.59
69. 4G1	676.74	1.33%	1,437,890	1.44%	2,124.73
70. 4G	6,551.93	12.88%	15,153,230	15.17%	2,312.79
71. Total	50,881.19	100.00%	99,876,000	100.00%	1,962.93
Irrigated Total					
	17,526.20	9.68%	78,817,240	14.18%	4,497.11
Dry Total					
	105,693.29	58.36%	375,379,965	67.52%	3,551.60
Grass Total					
	50,881.19	28.09%	99,876,000	17.96%	1,962.93
72. Waste	6,769.85	3.74%	802,565	0.14%	118.55
73. Other	245.37	0.14%	1,104,165	0.20%	4,500.00
74. Exempt	4,145.26	2.29%	0	0.00%	0.00
75. Market Area Total	181,115.90	100.00%	555,979,935	100.00%	3,069.75

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	139.54	680,840	32,719.20	149,038,685	32,858.74	149,719,525
77. Dry Land	0.00	0	1,825.43	7,297,810	179,698.97	695,722,060	181,524.40	703,019,870
78. Grass	0.00	0	1,591.15	2,894,515	57,416.75	118,186,440	59,007.90	121,080,955
79. Waste	0.00	0	88.30	9,145	7,198.57	843,275	7,286.87	852,420
80. Other	0.00	0	0.00	0	413.53	1,860,885	413.53	1,860,885
81. Exempt	18.22	0	137.14	0	6,367.11	0	6,522.47	0
82. Total	0.00	0	3,644.42	10,882,310	277,447.02	965,651,345	281,091.44	976,533,655

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	32,858.74	11.69%	149,719,525	15.33%	4,556.46
Dry Land	181,524.40	64.58%	703,019,870	71.99%	3,872.87
Grass	59,007.90	20.99%	121,080,955	12.40%	2,051.94
Waste	7,286.87	2.59%	852,420	0.09%	116.98
Other	413.53	0.15%	1,860,885	0.19%	4,500.00
Exempt	6,522.47	2.32%	0	0.00%	0.00
Total	281,091.44	100.00%	976,533,655	100.00%	3,474.08

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	0	0	0	0	1	31,790	1	31,790	0
83.2 Allen	36	270,230	165	998,215	166	10,962,070	202	12,230,515	46,575
83.3 Condixmaskburgwbury	66	124,665	235	439,375	216	9,345,740	282	9,909,780	12,960
83.4 Emerson	23	77,975	171	552,330	171	9,342,935	194	9,973,240	18,715
83.5 Newcastle	27	97,705	135	574,245	137	6,568,610	164	7,240,560	97,660
83.6 Ponca	78	372,270	363	2,885,135	365	31,194,380	443	34,451,785	446,400
83.7 Rural	291	1,814,680	408	7,661,105	535	50,001,055	826	59,476,840	275,185
83.8 Wakefield	28	125,940	364	1,622,975	365	26,466,465	393	28,215,380	30,425
84 Residential Total	549	2,883,465	1,841	14,733,380	1,956	143,913,045	2,505	161,529,890	927,920

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Allen	3	6,250	25	91,340	25	983,820	28	1,081,410	0
85.2	Condixmaskmburgwbury	18	17,600	32	32,980	28	1,504,655	46	1,555,235	0
85.3	Emerson	10	41,420	21	70,850	21	958,665	31	1,070,935	0
85.4	Newcastle	5	12,855	32	77,820	32	530,855	37	621,530	0
85.5	Ponca	21	59,850	50	257,650	49	3,508,705	70	3,826,205	0
85.6	Rural	11	1,649,345	22	4,771,115	34	62,403,935	45	68,824,395	0
85.7	Rural Commercial	2	2,065	6	21,320	8	509,270	10	532,655	0
85.8	Wakefield	20	321,195	62	342,580	63	13,529,935	83	14,193,710	73,275
86	Commercial Total	90	2,110,580	250	5,665,655	260	83,929,840	350	91,706,075	73,275

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	2,434.85	36.27%	5,916,715	39.12%	2,430.01
88. 1G	2,245.00	33.45%	5,163,480	34.14%	2,299.99
89. 2G1	1,590.11	23.69%	3,227,920	21.34%	2,030.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	435.75	6.49%	803,980	5.32%	1,845.05
92. 3G	6.72	0.10%	11,560	0.08%	1,720.24
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	6,712.43	100.00%	15,123,655	100.00%	2,253.08
CRP					
96. 1C1	64.58	4.71%	341,310	5.67%	5,285.07
97. 1C	391.53	28.56%	1,914,585	31.82%	4,890.01
98. 2C1	101.29	7.39%	483,155	8.03%	4,770.02
99. 2C	114.84	8.38%	539,750	8.97%	4,700.02
100. 3C1	88.40	6.45%	413,280	6.87%	4,675.11
101. 3C	326.64	23.82%	1,306,560	21.72%	4,000.00
102. 4C1	38.16	2.78%	152,640	2.54%	4,000.00
103. 4C	245.66	17.92%	864,735	14.37%	3,520.05
104. Total	1,371.10	100.00%	6,016,015	100.00%	4,387.73
Timber					
105. 1T1	2.24	5.19%	3,805	5.83%	1,698.66
106. 1T	27.34	63.32%	44,020	67.43%	1,610.10
107. 2T1	8.73	20.22%	12,390	18.98%	1,419.24
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	0.64	1.48%	715	1.10%	1,117.19
112. 4T	4.23	9.80%	4,355	6.67%	1,029.55
113. Total	43.18	100.00%	65,285	100.00%	1,511.93
Grass Total					
	6,712.43	82.60%	15,123,655	71.32%	2,253.08
CRP Total					
	1,371.10	16.87%	6,016,015	28.37%	4,387.73
Timber Total					
	43.18	0.53%	65,285	0.31%	1,511.93
114. Market Area Total	8,126.71	100.00%	21,204,955	100.00%	2,609.29

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	10,939.06	31.04%	20,783,140	33.62%	1,899.90
88. 1G	7,141.74	20.26%	12,855,125	20.80%	1,800.00
89. 2G1	7,813.28	22.17%	13,282,505	21.49%	1,699.99
90. 2G	8,847.64	25.10%	14,156,190	22.90%	1,600.00
91. 3G1	235.08	0.67%	352,620	0.57%	1,500.00
92. 3G	3.24	0.01%	4,860	0.01%	1,500.00
93. 4G1	264.64	0.75%	381,075	0.62%	1,439.98
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	35,244.68	100.00%	61,815,515	100.00%	1,753.90
CRP					
96. 1C1	28.94	0.31%	123,140	0.38%	4,255.01
97. 1C	2,351.54	25.02%	9,170,995	28.03%	3,900.00
98. 2C1	259.07	2.76%	1,010,380	3.09%	3,900.03
99. 2C	53.91	0.57%	209,705	0.64%	3,889.91
100. 3C1	294.39	3.13%	1,065,700	3.26%	3,620.03
101. 3C	1,907.14	20.29%	6,703,620	20.49%	3,515.01
102. 4C1	306.48	3.26%	982,270	3.00%	3,205.01
103. 4C	4,198.59	44.67%	13,456,495	41.12%	3,205.00
104. Total	9,400.06	100.00%	32,722,305	100.00%	3,481.07
Timber					
105. 1T1	1,645.95	26.39%	1,636,280	30.65%	994.12
106. 1T	724.88	11.62%	768,165	14.39%	1,059.71
107. 2T1	1,137.34	18.24%	989,590	18.54%	870.09
108. 2T	47.67	0.76%	41,235	0.77%	865.01
109. 3T1	221.65	3.55%	131,630	2.47%	593.86
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	105.62	1.69%	74,545	1.40%	705.78
112. 4T	2,353.34	37.74%	1,696,735	31.78%	720.99
113. Total	6,236.45	100.00%	5,338,180	100.00%	855.96
Grass Total					
	35,244.68	69.27%	61,815,515	61.89%	1,753.90
CRP Total					
	9,400.06	18.47%	32,722,305	32.76%	3,481.07
Timber Total					
	6,236.45	12.26%	5,338,180	5.34%	855.96
114. Market Area Total	50,881.19	100.00%	99,876,000	100.00%	1,962.93

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

26 Dixon

	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	150,958,710	160,217,810	9,259,100	6.13%	927,920	5.52%
02. Recreational	1,310,165	1,312,080	1,915	0.15%	0	0.15%
03. Ag-Homesite Land, Ag-Res Dwelling	53,125,160	53,359,265	234,105	0.44%	0	0.44%
04. Total Residential (sum lines 1-3)	205,394,035	214,889,155	9,495,120	4.62%	927,920	4.17%
05. Commercial	61,172,435	61,845,750	673,315	1.10%	73,275	0.98%
06. Industrial	29,380,045	29,860,325	480,280	1.63%	0	1.63%
07. Total Commercial (sum lines 5-6)	90,552,480	91,706,075	1,153,595	1.27%	73,275	1.19%
08. Ag-Farmsite Land, Outbuildings	33,509,700	33,586,045	76,345	0.23%	577,760	-1.50%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	40,500	54,040	13,540	33.43%		
11. Total Non-Agland (sum lines 8-10)	33,550,200	33,640,085	89,885	0.27%	577,760	-1.45%
12. Irrigated	167,607,430	149,719,525	-17,887,905	-10.67%		
13. Dryland	731,003,175	703,019,870	-27,983,305	-3.83%		
14. Grassland	122,404,040	121,080,955	-1,323,085	-1.08%		
15. Wasteland	835,265	852,420	17,155	2.05%		
16. Other Agland	0	1,860,885	1,860,885			
17. Total Agricultural Land	1,021,849,910	976,533,655	-45,316,255	-4.43%		
18. Total Value of all Real Property (Locally Assessed)	1,351,346,625	1,316,768,970	-34,577,655	-2.56%	1,578,955	-2.68%

2020 Assessment Survey for Dixon County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	2
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$125,699.60
7.	Adopted budget, or granted budget if different from above:
	N/A
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$50,116.80
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$10,200
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,200 which includes dues
12.	Other miscellaneous funds:
	\$0
13.	Amount of last year's assessor's budget not used:
	\$4,642.91

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Clerk
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, dixon.gworks.com
7.	Who maintains the GIS software and maps?
	Staff & gWorks
8.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks, obliques and Google Earth
9.	When was the aerial imagery last updated?
	Last flight was 2014
10.	Personal Property software:
	MIPS

C. Zoning Information

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

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

D. Contracted Services

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

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	No
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2020 Residential Assessment Survey for Dixon County

1.	Valuation data collection done by:																		
	Assessor																		
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;">1</td> <td>Ponca - County seat; located in the northern portion of the county along Hwy 12; K-12 school system, approximate population in 2017 was 933.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Wakefield - Located on the southern border of Dixon County on Hwy 16; adjoins Wayne County with the majority of the newer construction located there as well; the K-12 school system also is in the Wayne County portion of the town; approximate population in 2017 was 1,395.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Emerson - Located south of Hwy 35 and is split with Thurston and Dakota Counties; the Dixon County portion of the village is located on the west side of Hwy 9; the town has a K-12 school system; approximate population in 2017 was 803.</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Allen - Located south of Hwy 20 approximately four miles on Hwy 16; K-12 school system; approximate population in 2017 was 359.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Newcastle - Located in the Northwestern portion of the county along Hwy 12; approximate population in 2017 was 341.</td> </tr> <tr> <td style="text-align: center;">25</td> <td>Concord, Dixon, Maskell, Martinsburg and Waterbury - These are all small villages located throughout the county; the common factor is that the approximate population of each of these villages was less than 160 in 2017.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Rural - All parcels located throughout the county outside the city or village parameters.</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>	1	Ponca - County seat; located in the northern portion of the county along Hwy 12; K-12 school system, approximate population in 2017 was 933.	5	Wakefield - Located on the southern border of Dixon County on Hwy 16; adjoins Wayne County with the majority of the newer construction located there as well; the K-12 school system also is in the Wayne County portion of the town; approximate population in 2017 was 1,395.	10	Emerson - Located south of Hwy 35 and is split with Thurston and Dakota Counties; the Dixon County portion of the village is located on the west side of Hwy 9; the town has a K-12 school system; approximate population in 2017 was 803.	15	Allen - Located south of Hwy 20 approximately four miles on Hwy 16; K-12 school system; approximate population in 2017 was 359.	20	Newcastle - Located in the Northwestern portion of the county along Hwy 12; approximate population in 2017 was 341.	25	Concord, Dixon, Maskell, Martinsburg and Waterbury - These are all small villages located throughout the county; the common factor is that the approximate population of each of these villages was less than 160 in 2017.	30	Rural - All parcels located throughout the county outside the city or village parameters.	AG	Agricultural homes and outbuildings
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																		
	Cost approach is used to determine market value of residential property. The depreciation is gathered from the market in each location.																		
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?																		
	We have developed our own economic depreciations, and had always used CAMA vendors physical, except for remodeling. With the new program we currently developed physical and economic from the market.																		
5.	Are individual depreciation tables developed for each valuation group?																		
	Yes																		
6.	Describe the methodology used to determine the residential lot values?																		
	We currently use the square foot method on residential lot values, vacant lot study used to set the values.																		

7.	How are rural residential site values developed?																																																	
	Consider the cost to add amenities to the vacant site and compare with surrounding counties.																																																	
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?																																																	
	N/A																																																	
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2020 Commercial Assessment Survey for Dixon County

1.	Valuation data collection done by:																
	Assessor and staff																
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																
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30	Rural																
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																
	We currently only use the cost approach. The majority of our commercial properties are owned and occupied by the same people as we have very little rental commercial properties. The only commercial properties which are rented are apartments.																
3a.	Describe the process used to determine the value of unique commercial properties.																
	We use Marshall & Swift costing and contact other counties for sales of like 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?																
	We develop our own economic and functional depreciation and use vendor tables for physical depreciation.																
5.	Are individual depreciation tables developed for each valuation grouping?																
	Yes.																
6.	Describe the methodology used to determine the commercial lot values.																
	We currently use front foot for commercial property. We are trying to move to the square foot method as we have few commercial sales and in failing communities street front is not important as many of the buildings sell for storage.																

7.	<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>
	1	2018	2018	2018	2018
	5	2018	2018	2018	2019
	10	2018	2018	2014	2014
	15	2018	2018	2018	2019
	20	2018	2018	2018	2018
	25	2017	2017	2017/2019	2017/2019
	30	2017	2018	2018	2018
<p>Concord, Dixon, Maskell and Waterbury were inspected and reviewed for 2017 and revalued. Martinsburg was reviewed and revalued in 2019. All gas stations in the county were inspected and revalued in 2019.</p>					

2020 Agricultural Assessment Survey for Dixon County

1.	Valuation data collection done by:										
	Assessor and Clerks										
2.	List each market area, and describe the location and the specific characteristics that make each unique.										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Generally more flat land, larger fields. Areas of hills are more rolling than steep, soil types are typically better. More irrigation is used in this area as topography makes irrigation easier.</td> <td style="text-align: center;">Annually</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Hills are steep, tree cover in northern areas is becomes more dense in many hilly areas along the river bluffs. Soils are of lesser quality and the northern area has more pasture land than the southern area. Field sizes are typically smaller in Area 2.</td> <td style="text-align: center;">Annually</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Generally more flat land, larger fields. Areas of hills are more rolling than steep, soil types are typically better. More irrigation is used in this area as topography makes irrigation easier.	Annually	2	Hills are steep, tree cover in northern areas is becomes more dense in many hilly areas along the river bluffs. Soils are of lesser quality and the northern area has more pasture land than the southern area. Field sizes are typically smaller in Area 2.	Annually
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1	Generally more flat land, larger fields. Areas of hills are more rolling than steep, soil types are typically better. More irrigation is used in this area as topography makes irrigation easier.	Annually									
2	Hills are steep, tree cover in northern areas is becomes more dense in many hilly areas along the river bluffs. Soils are of lesser quality and the northern area has more pasture land than the southern area. Field sizes are typically smaller in Area 2.	Annually									
	N/A										
3.	Describe the process used to determine and monitor market areas.										
	Monitor sales which occur in each area and review land uses in each area.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	Our recreational land has consistently been along the river and is made up of small mobile home parks. Our rural residential has been classified as under 20 acres. Since the valuations continue to be the same for rural residential and home sites we do not have any issues with this method.										
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?										
	We currently use the same value for farm sites and rural residential sites.										
6.	What separate market analysis has been conducted where intensive use is identified in the county?										
	Nothing is identified at this time however the assessor is analyzing the market to identify the number of feedlots and chicken barns in the county to determine intensive use.										
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.										
	We use GIS, FSA and physical inspections to update our land use.										
	<i><u>If your county has special value applications, please answer the following</u></i>										
8a.	How many parcels have a special valuation application on file?										
	N/A										
8b.	What process was used to determine if non-agricultural influences exist in the county?										
	N/A										

	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

AMY WATCHORN

DIXON COUNTY ASSESSOR

302 3RD ST

PO BOX 369

PONCA, NE 68770

PHONE: (402) 755-5601

FAX: (402) 755-5650

DIXON COUNTY 2019

3 YEAR PLAN OF ASSESSMENT

Purpose – Submit plan to the County Board of Equalization and the Department Of Property Assessment & Taxation on or before October 31, 2019.

GENERAL DESCRIPTION OF THE COUNTY

In 2019 Dixon County has a total of 6,323 parcels 626 Personal property schedules (not including centrally assessed schedules) were filed in the county this year and 199 Homesteads Applications were accepted. Dixon County's total valuation for 2019 is 1,422,893,276.

BUDGET

2018 General Budget = \$ 125,699.60

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

2017 Reappraisal Budget = \$50,116.80

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

RESPONSIBILITES

The office currently has 3 employees besides me. I now have a Deputy Assessor. The staff assists with pickup work, enters information in the CAMA system, makes sales books for office and public use, prices out buildings using the Marshall & Swift pricing, she also prices out the commercial property and also assisting with personal property and homestead filings. The Deputy also works in the sales file. Two clerks work 5 days a week. The Deputy handles all transfer statements, land splits and keeps the cadastral maps current, as well as keeping the property record cards current. These duties are done as soon as the paperwork is received from the County Clerk's Office. The Deputy is also responsible for the GIS system. She also assists with personal property and homesteads. The other clerk handles the majority of the personal property and homestead filings. The clerk handles the majority of phone calls and faxes that come into the office.

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

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

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

RESIDENTIAL

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

We will continue to use the CAMA system to reappraise our towns as needed. We will continue to monitor this and make the changes necessary to improve our assessment practices. We have valued lots using the square foot method at the same time we revalue the town so we can have a more accurate picture of the properties true market value. The CAMA pricing currently is being updated to 6-/2018. Allen and Wakefield will be reviewed in 2019 revalued for 2020. We updated the pricing starting with Ponca and Martinsburg. We received a GIS grant and our website is up and running. We did reappraisals in Waterbury, Concord, Dixon & Maskell 2017, drawing them in the computer, repricing and putting value on in 2018. Ponca and Martinsburg are were completed for 2019 due to market increases for 2019. Allen one story 1990 & newer were done for 2018. Emerson was reappraised for 2018 and put on in 2018. Newcastle small older homes were lowered for 2018 based on the current market. Wakefield will be done in 2019 put on in 2020. We reviewed Area 1 for 2016 to be put on in 2017. Area 2 was reviewed in 2017 and put new pricing put on for 2018. All rural homes, Allen, Ponca, Martinsburg and Newcastle were done for 2018 put on in 2019. We also are doing the residential market in Dixon County has seen a drastic uptick in the last year. Houses in town had not been moving very quickly and were selling about the same as their assessed value. This last year has seen housing prices jump and houses are selling a lot of the time before they are even advertised on the open market or on the market for a short period of time. The more expensive properties are the only things we are seeing sitting at this time, especially if the seller isn't willing to do any negotiating.

2019- Review Wakefield, Allen
2020- Review Concord, Dixon, Maskell,
2021- Review Waterbury, Martinsburg

COMMERCIAL

A complete reappraisal of commercial properties will be completed in 2019 for Allen & Wakefield using a CAMA pricing of 2018 by the Assessor's office staff. Ponca and rural commercial were done again for 2019 due to sales. Martinsburg was done for 2015. Dixon Village, Allen brick buildings commercial were done for 2018 new pricing and depreciation as were the bars in the all the small towns. Final valuation is by the sales comparison approach. In the past we have attempted to collect rent information, however, so much of the commercial properties are now just being used as storage or used in the owner's business there is not enough data to work with. Commercial properties will continue to be monitored and adjustments made when deemed necessary by the market.

2019- Review Allen, Wakefield
2020 – Review of Concord, Maskell & Waterbury
2021 – Review Sales

AGRICULTURAL

Agricultural land will continue to be reviewed annually as will the current market areas, for changes in the market. We no longer go to the FSA office to review land use changes unless we have problems. We will begin getting their CD's and using the GIS to update each year of land use changes. Land use changes which we are made aware of or discover, will be treated as pick up work and revalued for the year the change occurred. The clerk who takes care of GIS is currently going parcel by parcel and reviewing land use, using FSA flights. We also will continue to study market area lines to ensure they are appropriate for current sales. We have also seen a lot of ground broken up, the majority of which was in CRP and already being valued as dry. We continue to see agricultural land sales drop, not drastically, but drop and anticipate a very small decrease again in 2019 for some classes of land.

2019 - Monitor market by LCG
2020 - Monitor market by LCG
2021 - Monitor market by LCG

SALES REVIEW

Dixon County currently reviews all sales by sending a verification form to the buyer in a self- addressed stamp envelope. We have also contacted the seller, realtor, or physically inspected the property sold if we need more information than we were able to obtain from the buyer. We had been seeing approximately 75% return on our verification form,

however, this last year we are only seeing about 55%. Several of the forms we received back have said it is none of our business or contact the buyers attorney they will not be answering any of our questions. We have always had these types of comments over the years; however, they are becoming more frequent.

CONCLUSION

We are going to try to get the Board to allow us to have new flights in the next few yrs. We have some money being saved and our GIS savings, but flights are very expensive and it may take several yrs to get this approved. A GIS system for the county was purchased in late 2004. This makes it much easier to get the taxpayer current maps. Each year our office reviews all statistical information to ensure that our values are within the acceptable ranges. **We will also try to improve our PRD & COD on all types of property each year. We use a good deal of our sales throwing out only the sales we feel are not arms length transactions. This office does everything in-house with the number of employees that we have, we do all the TERC Appeal, County Board of Equalization Meetings, prepare tax lists, consolidate levies, etc.**

Sincerely,

Amy Watchorn
Dixon County Assessor