

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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

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

For the Tax Commissioner

Sincerely,

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

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

cc: Debbie Churchill, Dodge County Assessor

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## **Introduction**

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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.

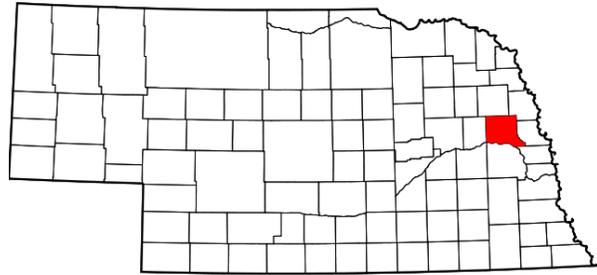
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior 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.

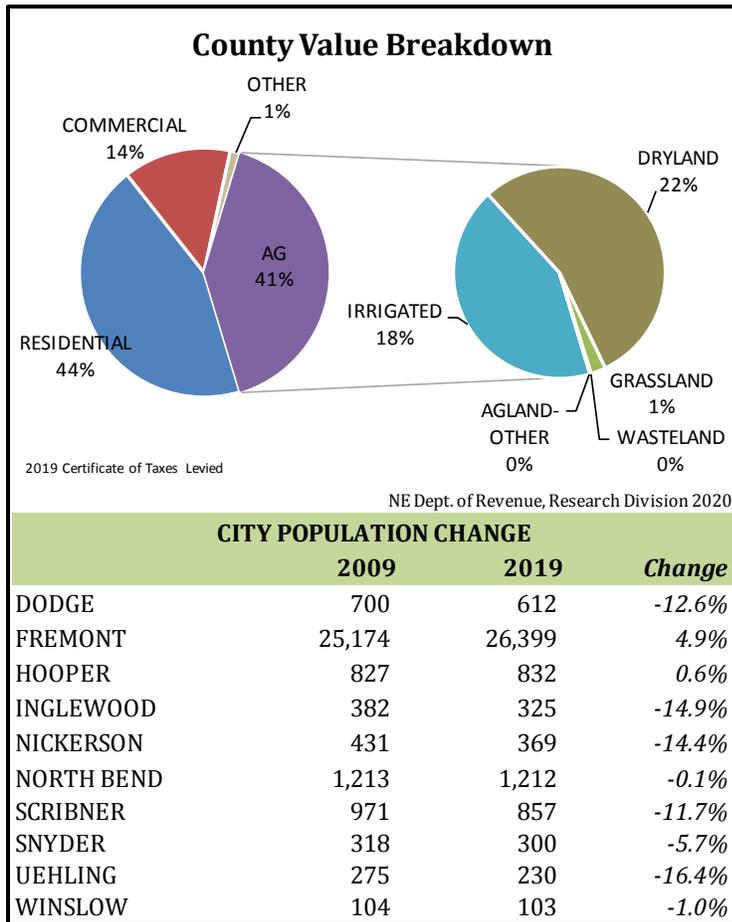
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 528 square miles, Dodge County had 36,791 residents, per the Census Bureau Quick Facts for 2018, a slight population increase over the 2010 U.S. Census. Reports indicated that 70% of county residents were homeowners and 76% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$124,791 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Dodge County are located in and around the county seat of Fremont. According to the latest information available from the U.S. Census Bureau, there



were 1,027 employer establishments with total employment of 15,878, for a 3% employment increase from the prior year.

Agricultural Land makes up a significant percentage of the valuation base of the county. Dodge County is included in both the Lower Platte North and Lower Elkhorn Natural Resources Districts (NRD).

Major employers in Dodge County include Valmont Industries an agricultural equipment manufacturer, Hormel Foods, Inc. a food processing plant and Costco is currently in the building phase of a large chicken processing plant.

## 2020 Residential Correlation for Dodge County

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### *Assessment Actions*

For the current assessment year, the Dodge County Assessor and staff have inspected and reviewed North Bend, several subdivisions in the city of Fremont, Ventura and spent considerable time reviewing and inspecting the flood damaged properties.

The County increased the residential properties cost index 20%. There are 37 subdivisions in the city of Fremont that have been transferred and now utilizing the assessment tables in the Vanguard appraisal system as well as Hooper and Scribner. After the costing increase, a sales analysis was completed the county assessor and appraiser followed with a depreciation analysis to achieve uniform levels of value in the various valuation groups.

### *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 review of Dodge County revealed that the usability percentage of residential sales was higher than the state average. Upon further review, there were some sales that should have been disqualified from measurement and this was a training issue with the staff which has been addressed. After the county assessor revisited the sales file and qualification coding, the review revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The Valuation Groups currently are represented in 10 geographic locations. Some of the smaller villages are grouped together based on the characteristics the county deemed to be similar.

The lot values were reviewed by analyzing land to building ratios and vacant lot sales. Lot studies were reviewed in North Bend along with the reappraisal.

Dodge County has an established six year review and inspection cycle and is having difficulty completing the review timely. Currently, the county assessor is outside the six-year inspection and review cycle requirement for the rural residential properties. The county has been increasing the improvements and the site values to correspond to the market trends. Plans are to utilize aerial imagery and complete a review in the near future. The flooding in 2019 has also created a delay in the review. The residential costing is dated 2015 for some areas and 2018 for others.

The county does not have a written valuation methodology on file for the completion of the assessment actions and explanation of the process. A discussion was held with the county assessor as to benefit of having a methodology in place.

## 2020 Residential Correlation for Dodge County

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### *Description of Analysis*

Residential parcels are analyzed utilizing 10 valuation groups that are based on the assessor locations in the county.

<b>Valuation Group</b>	<b>Description</b>
1	Fremont
2	North Bend
3	Hooper
4	Dodge and Scribner
5	Snyder and Uehling
6	Rural Residential
8	Ames, Nickerson and Winslow
9	Lakes 1 – Year around Residence
10	Lakes 2 -- Seasonal
11	Inglewood

For the residential property class, a review of the statistical profile has 1,025 qualified residential sales representing all 10 valuation groups. All valuation groups with a sufficient number of sales are within the acceptable range. All three measures of central tendency are in the range and show moderated support for one another. The COD and PRD are in the acceptable range, indicating the data used for the measurement is reliable. Both valuation group 10 and 11 are statistically outside the acceptable range but neither have a sufficient number of sales to rely on the median as a stable statistical measure for either valuation group.

Comparison of the sold parcels indicated approximately a 12% increase in the sales while the 2020 County Abstract of Assessment for Real Property, Form 45 Compared with the 2019 Certificate of Taxes Levied Report (CTL) indicated an 8% increase in the residential value excluding growth. The conversion to the Vanguard CAMA system would not affect all properties at the same rate and may account for this difference. Review of the individual groupings indicates that property values changed uniformly.

## 2020 Residential Correlation for Dodge County

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### *Equalization and Quality of Assessment*

The review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized. Based on all relevant information, the quality of assessment of the residential class adheres to generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	846	96.60	98.02	96.67	11.38	101.40
2	31	96.79	103.33	96.23	22.46	107.38
3	17	99.72	100.98	94.95	18.40	106.35
4	43	98.71	104.72	98.91	23.09	105.87
5	7	99.34	99.30	103.53	16.93	95.91
6	48	94.90	99.21	94.99	19.72	104.44
8	7	98.18	102.66	99.11	12.99	103.58
9	19	94.77	92.61	93.88	12.01	98.65
10	2	104.30	104.30	104.58	03.70	99.73
11	5	107.98	99.39	104.25	16.01	95.34
____ALL____	1,025	96.65	98.52	96.57	12.84	102.02

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Dodge County is 97%.

## 2020 Commercial Correlation for Dodge County

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### *Assessment Actions*

The Dodge County Assessor has been transitioning to the Vanguard Appraisals Inc., Computer-Assisted Mass Appraisal (CAMA) software since August 2018. For 2020, the County Assessor reported that all factors were removed from the system including the 12% increase ordered in 2019 by the Tax Equalization and Review Commission (TERC) through Statewide Equalization in an effort to analyze the value calculations produced by the CAMA system.

Through the analysis, the county assessor determined that it was necessary to implement a 25% cost factor to increase all commercial improvements.

### *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.

During the review during the summer of 2019, the usability rate within the class was near the state average. However, the review of the roster did reveal some qualification issues, and the Property Assessment Division (Division) field liaison worked with the county to provide sales qualification training. The county assessor disqualified 19 commercial sales in February and March 2020, that reduced the size of the sample. Review of the reasons for qualification indicate that more training needs to be done. Many sales were excluded without a reason or with the statement that the property did not sell for market value.

Valuation groups are represented in two geographic locations. The county has combined all of the smaller villages into one valuation group. The lot values were reviewed by analyzing land to building ratios and vacant lot sales, and were last updated in 2017 and 2018. Dodge County has an established six-year review and inspection cycle and is completing the review timely.

The county does not have a written valuation methodology on file. A discussion was held with the county assessor explaining that the methodology was a tool to transparently demonstrate the valuation process to taxpayers and other property tax stakeholders.

## 2020 Commercial Correlation for Dodge County

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### *Description of Analysis*

Commercial parcels are analyzed utilizing two valuation groups. All small towns are in Valuation Group 2.

<b>Valuation Group</b>	<b>Description</b>
1	Fremont
2	North Bend, Hooper, Dodge, Scribner, Snyder, Uehling, Ames, Nickerson, Winslow, Inglewood and Rural Properties

Due to the large number of sales that were disqualified before the March Abstract deadline, the first analysis to be completed was a determination of whether the usability determinations were made with a bias. Review of qualified and non-qualified sales in Valuation Group 1 indicates that the median and mean do not significantly change as these sales are added back into the sample; however, the weighted mean drops 13 points and the qualitative statistics are also affected; the COD increases to 22% and the PRD to 113%. In Valuation Group 2 there was not a significant change in any of the statistics. This analysis suggests that the qualification determinations were not made to influence the level of value, but that the qualitative statistics in the R&O sample are an unrealistic reflection of assessment quality within the class.

The next analytical test performed was a comparison of the movement in the sales file as compared to the base. The result indicated that the sold parcels increased approximately 12% in Valuation Group 1 and 7% in Valuation Group 2. However, the 2020 County Abstract of Assessment for Real Property, Form 45 Compared to the 2019 Certificate of Taxes Levied Report (CTL), indicated commercial value decreased almost 4%.

The Division sought clarification from the county assessor to account for these differences and was informed that after all the prior factors were removed, a 25% cost factor was applied to sold properties in Valuation Group 1 as the unsold properties were not reviewed for 2020. Further, the county assessor or staff members also reviewed the changes to sold parcels, and depending on the assessment-to-sales ratio, the value may or may not have transitioned to the full conversion of the CAMA software. Based on this information, the 2020 Report & Opinion Statistics as they appear in the appendices of this report cannot be used to determine a level of value for the county. The county assessor provided exports of commercial changes to the entire class to the Division for analysis purposes.

Since the county adjusted sold and unsold properties at different rates, the adjustment that would best equalize properties would be for the county assessor to apply the 25% cost increase to those that have not yet received it, the unsold and some of the sold properties. However, there is not a statistical analysis that would demonstrate that this adjustment moves a class or subclass to the midpoint of the range.

## 2020 Commercial Correlation for Dodge County

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The 2020 R&O Statistics with 2019 Values (preliminary statistics) have been included in the appendices of this report. This preliminary statistical analysis reflects the trend in the market of commercial property in Dodge County, before the adjustments made by the county assessor this year. The study year substrata demonstrates a clearly increasing market, and suggests that the commercial property in the county was low before any assessment actions were taken for 2020.

Study Yrs	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10/01/2016 To 09/30/2017	30	88.08	96.04	105.65	26.62	90.90
10/01/2017 To 09/30/2018	17	82.56	100.78	71.41	37.27	141.13
10/01/2018 To 09/30/2019	21	76.43	79.49	90.73	15.11	87.61

Review of the population information submitted by the county assessor indicated that approximately 50 commercial properties in Valuation Group 1 increased this year; while the remainder decreased, most with an 11% decrease to commercial improvements. The most meaningful statistical analysis that can be utilized to evaluate the level of value is the preliminary statistic trended down with an 11% decrease to improvement values. This analysis could only be completed using a spreadsheet analysis, it is available in the appendices of this report.

After the review of the trended analysis, the median of Valuation Group 1 moves to 75%, and a 37% increase to the improvement values would be necessary to move the valuation group to the midpoint of the acceptable range. This is a large adjustment, but it is effectively only a 12% total value increase over the 2019 assessed value. Unfortunately, those 50 sales that were already adjusted by the county assessor would receive a disproportionately large increase; however, those sales are a small representation of the 938 parcels in Valuation Group 1. Based on the trends in the market and the decrease that was placed on many properties this year, if the commercial class is not adjusted for 2020, these property owners will potentially be facing a total value increase of 40-50% for 2021.

Review of Valuation Group 2 indicates that the reported actions, affected sold and unsold properties more similarly. The qualitative statistics suggest that these properties are in need of review; however, a percentage adjustment would not improve the assessment of this subclass.

### *Equalization and Quality of Assessment*

The valuation practices demonstrated by the county assessor have not produced uniform valuations and therefore do not meet generally accepted mass appraisal techniques.

## 2020 Commercial Correlation for Dodge County

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### *Level of Value*

Based on the review of all available information, the overall level of value of the commercial class in Dodge County is 77%. The non-binding recommendation of the Property Tax Administrator (PTA) is an increase of 37% to the commercial improvement values in Valuation Group 1. This adjustment would bring the subclass to the midpoint of the range.

 <p><b>Dodge County 2020 R&amp;O</b>          ALL Commercial Statistics, Trended Value adjusted to midpoint          Data Source: State Sales File Query #26213</p>	<b>What-if Adjustment</b> VG 1 <input style="width: 100px; border: 1px solid black;" type="text" value="37%"/>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="4">2020 Statics What-if Adj</th> </tr> </thead> <tbody> <tr> <td>median</td> <td style="text-align: right;">95.26</td> <td>aad</td> <td style="text-align: right;">25.26</td> </tr> <tr> <td>mean</td> <td style="text-align: right;">104.24</td> <td>cod</td> <td style="text-align: right;">26.51</td> </tr> <tr> <td>wgt mn</td> <td style="text-align: right;">96.59</td> <td>prd</td> <td style="text-align: right;">107.92</td> </tr> <tr> <td>n=</td> <td style="text-align: right;">68</td> <td></td> <td></td> </tr> </tbody> </table>	2020 Statics What-if Adj				median	95.26	aad	25.26	mean	104.24	cod	26.51	wgt mn	96.59	prd	107.92	n=	68		
2020 Statics What-if Adj																						
median	95.26	aad	25.26																			
mean	104.24	cod	26.51																			
wgt mn	96.59	prd	107.92																			
n=	68																					

## 2020 Agricultural Correlation for Dodge County

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### *Assessment Actions*

The Dodge County Assessor implemented the Land Capability Group (LCG) conversion and conducted a market study of the agricultural land after the conversion. The assessor determined that the statistics were adequate and no valuation adjustments were made to the agricultural LCG's.

All pick-up work was completed timely.

### *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.

Dodge County identifies one market areas. Discussion was held with the assessor concerning the identification of intensive use parcels, nothing was identified for the 2020 assessment year. The county has had difficulty identifying the Conservation Reserve Program (CRP) acres in the county and has accounted for approximately 20% of the enrolled acres.

Dodge County has an established six-year review and inspection cycle and the review of the rural is well outside the acceptable six-year cycle. The county plans to utilize aerial imagery with the next flight to compare photos and begin the review and inspection. The county has applied percentage adjustments to the rural residential parcels in an effort to stay with the market trends.

At one time, the county assessor's office had special valuation applications on file, but non-agricultural influences were never recognized in the county that resulted in a valuation difference. Due to some issues with the prior administration, those special valuation applications were lost. Since the time the current assessor has been in place, there have been no special value applications.

The county does not have a written valuation methodology on file for the completion of the assessment actions and explanation of the process. A discussion was held with the county as to utilizing the methodology as reference June 1 when the taxpayers are asking questions and the methods to the valuation are addressed in the methodology.

### *Description of Analysis*

Currently there is one recognized market area within Dodge County, but the county is monitoring sales to determine if there is a need to develop additional market areas.

The statistical profile consists of 38 sales within Dodge County for the three year study period. All measures of central tendency are within the acceptable range.

## 2020 Agricultural Correlation for Dodge County

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The 80% Majority Land Use (MLU) dryland is with the acceptable range with 26 of the 38 sales represented in the subclass.

The 2020 County Abstract of Assessment for Real Property, Form 45 Compared with the 2019 Certificate of Taxes Levied Report (CTL) indicated that the grassland values increased almost 6%. The county implemented the LCG conversion and did not change values. The shift in the acres from the lower classification to the upper classifications without a value change would account for the percentage change. The county did not have any grass sales to justify any difference in the values. When compared to surrounding counties with like markets, the grassland values are comparable.

### *Equalization and Quality of Assessment*

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential acreages. Agricultural improvements are believed to be equalized and assessed at the statutory level.

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters. A comparison of the Dodge County values with adjoining counties shows that all values are comparable and therefore equalized. The quality of assessment of the agricultural land in Dodge County complies with generally accepted mass appraisal techniques.

<b>80%MLU By Market Area</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	5	72.85	68.92	67.05	18.27	102.79
1	5	72.85	68.92	67.05	18.27	102.79
<u>    Dry    </u>						
County	26	72.96	74.51	69.61	14.93	107.04
1	26	72.96	74.51	69.61	14.93	107.04
<u>    ALL    </u>	38	72.88	73.61	69.11	16.15	106.51

### *Level of Value*

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

## 2020 Opinions of the Property Tax Administrator for Dodge County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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
<b>Residential Real Property</b>	97	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	77	Does not meet generally accepted mass appraisal techniques.	Valuation Grouping # 1, an adjustment of 37%
<b>Agricultural Land</b>	73	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

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## 2020 Commission Summary for Dodge County

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### Residential Real Property - Current

Number of Sales	1025	Median	96.65
Total Sales Price	\$164,886,891	Mean	98.52
Total Adj. Sales Price	\$164,886,891	Wgt. Mean	96.57
Total Assessed Value	\$159,224,903	Average Assessed Value of the Base	\$125,964
Avg. Adj. Sales Price	\$160,865	Avg. Assessed Value	\$155,341

### Confidence Interval - Current

95% Median C.I	95.53 to 97.98
95% Wgt. Mean C.I	95.61 to 97.52
95% Mean C.I	97.45 to 99.59
% of Value of the Class of all Real Property Value in the County	44.28
% of Records Sold in the Study Period	7.00
% of Value Sold in the Study Period	8.64

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	1,189	92	92.09
2018	1,184	95	94.53
2017	1,101	92	92.47
2016	965	0	92.45

## 2020 Commission Summary for Dodge County

### Commercial Real Property - Current

Number of Sales	68	Median	94.51
Total Sales Price	\$34,024,858	Mean	100.02
Total Adj. Sales Price	\$34,024,858	Wgt. Mean	93.33
Total Assessed Value	\$31,754,444	Average Assessed Value of the Base	\$327,572
Avg. Adj. Sales Price	\$500,366	Avg. Assessed Value	\$466,977

### Confidence Interval - Current

95% Median C.I	91.57 to 97.98
95% Wgt. Mean C.I	85.13 to 101.52
95% Mean C.I	90.75 to 109.29
% of Value of the Class of all Real Property Value in the County	13.39
% of Records Sold in the Study Period	4.00
% of Value Sold in the Study Period	5.70

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	100	88	88.01
2018	119	97	96.57
2017	103	96	95.82
2016	100	0	93.19

**27 Dodge**  
**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 : 1,025  
 Total Sales Price : 164,886,891  
 Total Adj. Sales Price : 164,886,891  
 Total Assessed Value : 159,224,903  
 Avg. Adj. Sales Price : 160,865  
 Avg. Assessed Value : 155,341

MEDIAN : 97  
 WGT. MEAN : 97  
 MEAN : 99  
 COD : 12.84  
 PRD : 102.02

COV : 17.74  
 STD : 17.48  
 Avg. Abs. Dev : 12.41  
 MAX Sales Ratio : 226.49  
 MIN Sales Ratio : 52.85

95% Median C.I. : 95.53 to 97.98  
 95% Wgt. Mean C.I. : 95.61 to 97.52  
 95% Mean C.I. : 97.45 to 99.59

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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	117	98.92	100.44	98.42	14.76	102.05	54.28	182.47	93.84 to 101.53	142,276	140,022	
01-JAN-18 To 31-MAR-18	112	99.56	99.99	97.64	11.15	102.41	70.24	172.99	95.60 to 102.27	163,256	159,402	
01-APR-18 To 30-JUN-18	151	98.70	100.55	97.75	14.41	102.86	52.85	226.49	95.12 to 101.41	156,438	152,918	
01-JUL-18 To 30-SEP-18	166	96.13	99.03	97.04	13.11	102.05	64.77	169.02	94.58 to 99.05	165,334	160,436	
01-OCT-18 To 31-DEC-18	111	95.11	96.45	94.92	12.18	101.61	58.87	131.57	91.95 to 99.34	156,637	148,675	
01-JAN-19 To 31-MAR-19	101	96.24	98.25	97.40	11.67	100.87	68.22	147.55	93.83 to 98.37	154,822	150,795	
01-APR-19 To 30-JUN-19	131	94.85	95.38	93.83	11.43	101.65	54.71	162.29	91.35 to 97.22	171,650	161,064	
01-JUL-19 To 30-SEP-19	136	97.09	97.71	95.96	12.04	101.82	66.27	166.28	93.87 to 100.15	171,901	164,954	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	546	98.20	99.95	97.63	13.48	102.38	52.85	226.49	96.04 to 99.56	157,506	153,770	
01-OCT-18 To 30-SEP-19	479	95.65	96.90	95.41	11.90	101.56	54.71	166.28	94.29 to 97.17	164,694	157,132	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	540	97.44	99.12	96.93	12.96	102.26	52.85	226.49	95.46 to 99.05	160,628	155,702	
<u>ALL</u>	1,025	96.65	98.52	96.57	12.84	102.02	52.85	226.49	95.53 to 97.98	160,865	155,341	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	846	96.60	98.02	96.67	11.38	101.40	52.85	182.47	95.37 to 97.98	161,260	155,893	
2	31	96.79	103.33	96.23	22.46	107.38	62.28	211.24	81.26 to 113.69	110,919	106,741	
3	17	99.72	100.98	94.95	18.40	106.35	75.41	153.48	80.11 to 118.58	86,414	82,048	
4	43	98.71	104.72	98.91	23.09	105.87	57.40	226.49	90.33 to 112.49	82,859	81,952	
5	7	99.34	99.30	103.53	16.93	95.91	54.28	134.96	54.28 to 134.96	118,000	122,164	
6	48	94.90	99.21	94.99	19.72	104.44	58.87	172.99	88.18 to 111.82	226,774	215,406	
8	7	98.18	102.66	99.11	12.99	103.58	78.82	141.48	78.82 to 141.48	74,300	73,637	
9	19	94.77	92.61	93.88	12.01	98.65	62.51	124.85	83.39 to 101.81	348,823	327,474	
10	2	104.30	104.30	104.58	03.70	99.73	100.44	108.15	N/A	25,625	26,799	
11	5	107.98	99.39	104.25	16.01	95.34	66.69	122.86	N/A	216,100	225,278	
<u>ALL</u>	1,025	96.65	98.52	96.57	12.84	102.02	52.85	226.49	95.53 to 97.98	160,865	155,341	

**27 Dodge**  
**RESIDENTIAL**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

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 Avg. Assessed Value : 155,341

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 WGT. MEAN : 97  
 MEAN : 99  
 COD : 12.84  
 PRD : 102.02

COV : 17.74  
 STD : 17.48  
 Avg. Abs. Dev : 12.41  
 MAX Sales Ratio : 226.49  
 MIN Sales Ratio : 52.85

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 95% Wgt. Mean C.I. : 95.61 to 97.52  
 95% Mean C.I. : 97.45 to 99.59

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,023	96.65	98.54	96.57	12.84	102.04	52.85	226.49	95.53 to 97.98	161,081	155,560
06											
07	2	88.00	88.00	86.28	10.43	101.99	78.82	97.17	N/A	50,450	43,528
<u>ALL</u>	1,025	96.65	98.52	96.57	12.84	102.02	52.85	226.49	95.53 to 97.98	160,865	155,341

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	3	94.70	86.01	81.68	17.09	105.30	57.40	105.94	N/A	10,500	8,577
Less Than 30,000	14	107.31	119.69	123.87	23.88	96.63	57.40	211.24	94.92 to 157.29	17,908	22,184
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	1,025	96.65	98.52	96.57	12.84	102.02	52.85	226.49	95.53 to 97.98	160,865	155,341
Greater Than 14,999	1,022	96.68	98.56	96.57	12.82	102.06	52.85	226.49	95.59 to 97.98	161,307	155,772
Greater Than 29,999	1,011	96.59	98.23	96.52	12.60	101.77	52.85	226.49	95.45 to 97.75	162,845	157,185
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	94.70	86.01	81.68	17.09	105.30	57.40	105.94	N/A	10,500	8,577
15,000 TO 29,999	11	108.15	128.87	129.94	24.67	99.18	94.92	211.24	97.98 to 182.47	19,929	25,895
30,000 TO 59,999	54	114.47	118.88	118.45	19.06	100.36	66.69	226.49	105.82 to 126.42	47,200	55,906
60,000 TO 99,999	157	103.07	103.75	103.51	13.26	100.23	54.28	169.02	99.97 to 105.66	78,494	81,253
100,000 TO 149,999	303	95.99	97.35	97.20	12.52	100.15	62.28	172.54	93.44 to 99.02	127,000	123,439
150,000 TO 249,999	364	93.50	94.50	94.57	10.56	99.93	52.85	141.77	92.11 to 95.16	185,628	175,548
250,000 TO 499,999	126	97.22	95.73	96.08	09.61	99.64	54.71	128.98	94.97 to 99.20	315,133	302,784
500,000 TO 999,999	7	95.59	92.27	91.99	05.83	100.30	77.03	98.74	77.03 to 98.74	572,500	526,636
1,000,000 +											
<u>ALL</u>	1,025	96.65	98.52	96.57	12.84	102.02	52.85	226.49	95.53 to 97.98	160,865	155,341

**27 Dodge**  
**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 : 68  
Total Sales Price : 34,024,858  
Total Adj. Sales Price : 34,024,858  
Total Assessed Value : 31,754,444  
Avg. Adj. Sales Price : 500,366  
Avg. Assessed Value : 466,977

MEDIAN : 95  
WGT. MEAN : 93  
MEAN : 100  
COD : 18.81  
PRD : 107.17

COV : 38.99  
STD : 39.00  
Avg. Abs. Dev : 17.78  
MAX Sales Ratio : 360.25  
MIN Sales Ratio : 50.45

95% Median C.I. : 91.57 to 97.98  
95% Wgt. Mean C.I. : 85.13 to 101.52  
95% Mean C.I. : 90.75 to 109.29

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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	7	98.67	99.52	102.52	07.01	97.07	87.74	113.31	87.74 to 113.31	212,643	218,006
01-JAN-17 To 31-MAR-17	10	96.72	100.90	92.09	12.07	109.57	76.71	156.14	89.17 to 113.20	158,990	146,410
01-APR-17 To 30-JUN-17	5	125.67	122.62	131.85	25.94	93.00	70.81	179.10	N/A	283,901	374,331
01-JUL-17 To 30-SEP-17	8	99.60	93.77	98.61	07.28	95.09	72.47	103.35	72.47 to 103.35	125,136	123,391
01-OCT-17 To 31-DEC-17	4	132.46	177.82	93.46	67.17	190.26	86.12	360.25	N/A	202,186	188,971
01-JAN-18 To 31-MAR-18	5	93.88	88.80	90.86	18.44	97.73	52.68	121.17	N/A	2,919,400	2,652,594
01-APR-18 To 30-JUN-18	5	75.65	85.67	77.00	14.87	111.26	73.12	109.77	N/A	534,464	411,530
01-JUL-18 To 30-SEP-18	3	98.55	94.67	89.81	07.99	105.41	80.93	104.53	N/A	220,000	197,580
01-OCT-18 To 31-DEC-18	6	90.22	87.11	86.70	09.10	100.47	71.12	96.13	71.12 to 96.13	200,500	173,833
01-JAN-19 To 31-MAR-19	10	87.24	82.54	78.00	10.24	105.82	50.45	94.33	72.35 to 92.84	503,680	392,889
01-APR-19 To 30-JUN-19	1	99.64	99.64	99.64	00.00	100.00	99.64	99.64	N/A	130,000	129,529
01-JUL-19 To 30-SEP-19	4	99.73	104.27	120.97	11.02	86.19	92.92	124.71	N/A	854,500	1,033,717
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	30	98.56	102.30	106.36	14.19	96.18	70.81	179.10	92.47 to 100.99	183,300	194,964
01-OCT-17 To 30-SEP-18	17	93.88	109.86	88.96	34.16	123.49	52.68	360.25	75.65 to 109.77	1,102,239	980,544
01-OCT-18 To 30-SEP-19	21	92.84	88.80	94.37	10.65	94.10	50.45	124.71	84.40 to 94.83	466,086	439,823
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	27	98.45	114.21	105.39	27.35	108.37	70.81	360.25	91.42 to 103.35	178,490	188,102
01-JAN-18 To 31-DEC-18	19	93.88	88.37	88.63	13.37	99.71	52.68	121.17	75.65 to 97.17	1,006,964	892,440
<u>ALL</u>	68	94.51	100.02	93.33	18.81	107.17	50.45	360.25	91.57 to 97.98	500,366	466,977

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	52	93.40	92.71	92.53	13.07	100.19	50.45	146.11	87.74 to 96.73	622,732	576,243
2	16	98.33	123.79	108.95	35.92	113.62	72.47	360.25	91.57 to 156.14	102,675	111,862
<u>ALL</u>	68	94.51	100.02	93.33	18.81	107.17	50.45	360.25	91.57 to 97.98	500,366	466,977

**27 Dodge**  
**COMMERCIAL**

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Qualified

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95% Wgt. Mean C.I. : 85.13 to 101.52  
95% Mean C.I. : 90.75 to 109.29

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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	6	91.65	93.43	91.82	26.51	101.75	50.45	156.14	50.45 to 156.14	1,624,577	1,491,729
03	58	94.11	99.21	93.34	16.99	106.29	52.68	360.25	91.57 to 96.73	404,766	377,821
04	4	113.26	121.64	111.17	21.69	109.42	80.93	179.10	N/A	200,250	222,612
<u>ALL</u>	68	94.51	100.02	93.33	18.81	107.17	50.45	360.25	91.57 to 97.98	500,366	466,977

**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	4	134.02	180.48	169.23	64.40	106.65	93.65	360.25	N/A	11,025	18,657
Less Than 30,000	5	94.69	158.88	136.77	77.61	116.17	72.47	360.25	N/A	13,271	18,152
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	68	94.51	100.02	93.33	18.81	107.17	50.45	360.25	91.57 to 97.98	500,366	466,977
Greater Than 14,999	64	94.11	94.99	93.23	14.33	101.89	50.45	179.10	91.11 to 97.98	530,949	494,997
Greater Than 29,999	63	94.33	95.35	93.24	14.15	102.26	50.45	179.10	91.42 to 97.98	539,024	502,598
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	4	134.02	180.48	169.23	64.40	106.65	93.65	360.25	N/A	11,025	18,657
15,000 TO 29,999	1	72.47	72.47	72.47	00.00	100.00	72.47	72.47	N/A	22,257	16,130
30,000 TO 59,999	4	95.64	95.07	94.89	11.44	100.19	75.79	113.20	N/A	47,625	45,191
60,000 TO 99,999	13	91.61	92.32	92.04	06.48	100.30	73.71	105.62	87.14 to 97.98	77,308	71,154
100,000 TO 149,999	8	99.74	107.61	107.42	14.15	100.18	79.11	156.14	79.11 to 156.14	122,238	131,309
150,000 TO 249,999	14	96.73	97.81	97.41	17.62	100.41	70.81	179.10	73.12 to 105.81	183,416	178,665
250,000 TO 499,999	11	92.84	91.36	91.11	04.81	100.27	79.98	99.88	80.93 to 98.67	350,959	319,752
500,000 TO 999,999	6	95.81	102.08	101.66	24.30	100.41	72.35	146.11	72.35 to 146.11	551,418	560,548
1,000,000 +	7	84.40	82.71	91.28	23.19	90.61	50.45	124.71	50.45 to 124.71	3,149,746	2,875,083
<u>ALL</u>	68	94.51	100.02	93.33	18.81	107.17	50.45	360.25	91.57 to 97.98	500,366	466,977

**27 Dodge**  
**COMMERCIAL**

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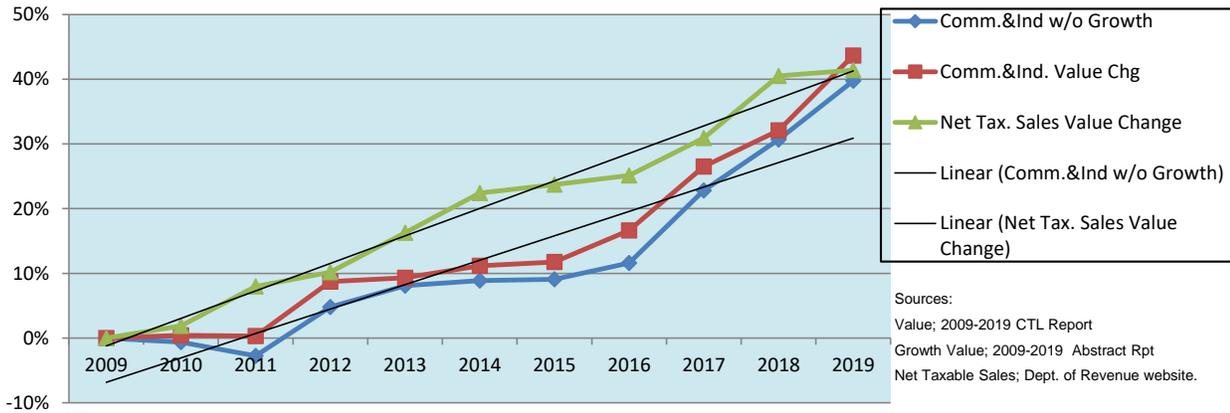
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95% Wgt. Mean C.I. : 85.13 to 101.52  
95% Mean C.I. : 90.75 to 109.29

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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
201	4	92.63	90.85	85.00	12.81	106.88	72.35	105.81	N/A	242,000	205,697
205	1	124.71	124.71	124.71	00.00	100.00	124.71	124.71	N/A	2,925,000	3,647,693
306	1	90.00	90.00	90.00	00.00	100.00	90.00	90.00	N/A	95,000	85,501
311	2	100.26	100.26	97.30	03.08	103.04	97.17	103.35	N/A	3,985,795	3,878,322
319	1	104.27	104.27	104.27	00.00	100.00	104.27	104.27	N/A	630,000	656,920
330	1	76.71	76.71	76.71	00.00	100.00	76.71	76.71	N/A	580,000	444,917
341	2	68.54	68.54	67.36	23.14	101.75	52.68	84.40	N/A	1,621,000	1,091,842
344	8	92.30	102.06	98.68	20.65	103.43	75.10	179.10	75.10 to 179.10	141,000	139,135
346	1	97.98	97.98	97.98	00.00	100.00	97.98	97.98	N/A	92,000	90,140
349	2	90.09	90.09	77.58	16.03	116.13	75.65	104.53	N/A	1,154,711	895,873
350	1	91.57	91.57	91.57	00.00	100.00	91.57	91.57	N/A	455,544	417,130
351	1	173.34	173.34	173.34	00.00	100.00	173.34	173.34	N/A	8,200	14,214
352	6	90.00	96.66	93.46	22.20	103.42	70.81	156.14	70.81 to 156.14	984,023	919,634
353	8	97.03	125.58	102.81	43.01	122.15	72.47	360.25	72.47 to 360.25	67,332	69,226
386	2	96.82	96.82	95.35	02.06	101.54	94.83	98.81	N/A	207,500	197,861
406	6	94.16	97.89	103.66	10.51	94.43	80.93	125.67	80.93 to 125.67	207,251	214,838
410	2	93.99	93.99	94.31	00.36	99.66	93.65	94.33	N/A	219,000	206,533
434	3	98.45	103.58	100.63	10.18	102.93	91.11	121.17	N/A	178,000	179,115
444	1	146.11	146.11	146.11	00.00	100.00	146.11	146.11	N/A	525,000	767,087
470	2	100.31	100.31	98.54	05.29	101.80	95.00	105.62	N/A	112,500	110,862
471	1	79.11	79.11	79.11	00.00	100.00	79.11	79.11	N/A	100,000	79,110
494	1	98.55	98.55	98.55	00.00	100.00	98.55	98.55	N/A	125,000	123,185
501	1	96.13	96.13	96.13	00.00	100.00	96.13	96.13	N/A	90,000	86,514
502	3	92.84	91.01	90.47	01.97	100.60	87.34	92.84	N/A	410,000	370,936
511	1	92.92	92.92	92.92	00.00	100.00	92.92	92.92	N/A	255,000	236,935
528	1	113.31	113.31	113.31	00.00	100.00	113.31	113.31	N/A	220,000	249,291
531	1	98.67	98.67	98.67	00.00	100.00	98.67	98.67	N/A	350,000	345,351
601	3	73.71	77.32	75.49	07.24	102.42	71.12	87.14	N/A	108,333	81,783
702	1	50.45	50.45	50.45	00.00	100.00	50.45	50.45	N/A	1,101,799	555,865
<u>ALL</u>	<u>68</u>	<u>94.51</u>	<u>100.02</u>	<u>93.33</u>	<u>18.81</u>	<u>107.17</u>	<u>50.45</u>	<u>360.25</u>	<u>91.57 to 97.98</u>	<u>500,366</u>	<u>466,977</u>

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 383,877,035	\$ 8,238,843		\$ 375,638,192	--	\$ 385,988,078	--
2009	\$ 389,624,505	\$ 8,036,630	2.06%	\$ 381,587,875	--	\$ 370,787,318	--
2010	\$ 391,335,735	\$ 4,119,690	1.05%	\$ 387,216,045	-0.62%	\$ 377,800,473	1.89%
2011	\$ 390,797,075	\$ 11,886,265	3.04%	\$ 378,910,810	-3.18%	\$ 400,363,101	5.97%
2012	\$ 423,677,895	\$ 15,309,155	3.61%	\$ 408,368,740	4.50%	\$ 408,559,080	2.05%
2013	\$ 425,945,575	\$ 4,848,803	1.14%	\$ 421,096,772	-0.61%	\$ 431,146,188	5.53%
2014	\$ 433,124,692	\$ 8,942,508	2.06%	\$ 424,182,184	-0.41%	\$ 453,926,085	5.28%
2015	\$ 435,380,937	\$ 10,358,580	2.38%	\$ 425,022,357	-1.87%	\$ 458,723,019	1.06%
2016	\$ 454,428,792	\$ 19,626,393	4.32%	\$ 434,802,399	-0.13%	\$ 463,914,656	1.13%
2017	\$ 492,885,293	\$ 14,432,459	2.93%	\$ 478,452,834	5.29%	\$ 485,383,921	4.63%
2018	\$ 514,664,905	\$ 5,531,578	1.07%	\$ 509,133,327	3.30%	\$ 520,950,826	7.33%
2019	\$ 559,808,147	\$ 15,309,900	2.73%	\$ 544,498,247	5.80%	\$ 524,338,050	0.65%
<b>Ann %chg</b>	3.69%			<b>Average</b>	<b>1.21%</b>	3.53%	<b>3.55%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-0.62%	0.44%	1.89%
2011	-2.75%	0.30%	7.98%
2012	4.81%	8.74%	10.19%
2013	8.08%	9.32%	16.28%
2014	8.87%	11.16%	22.42%
2015	9.09%	11.74%	23.72%
2016	11.60%	16.63%	25.12%
2017	22.80%	26.50%	30.91%
2018	30.67%	32.09%	40.50%
2019	39.75%	43.68%	41.41%

County Number	27
County Name	Dodge

COMMERCIAL IMPROVED

Type : Qualified

Date Range : 10/01/2016 to 09/30/2019 Posted Before : 01/31/2020

Number of Sales :	68	Median :	82	COV :	46.34	95% Median C.I. :	77.85 to 87.34
Total Sales Price :	34,024,858	Wgt. Mean :	83	STD :	42.68	95% Wgt. Mean C.I. :	70.20 to 94.80
Total Adj. Sales Price :	34,024,858	Mean :	92	Avg.Abs.Dev :	22.15	95% Mean C.I. :	81.97 to 102.25
Total Assessed Value :	28,070,570						
Avg. Adj. Sales Price :	500,366	COD :	26.88	MAX Sales Ratio :	360.25		
Avg. Assessed Value :	412,803	PRD :	111.65	MIN Sales Ratio :	43.92		

Printed : 04/01/2020

**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2016 To 12/31/2016	7	113.31	108.88	112.76	20.66	96.56	43.92	150.25	43.92 to 150.25	212,643	239,766
01/01/2017 To 03/31/2017	10	83.53	83.11	84.19	17.00	98.72	59.80	115.04	60.07 to 99.28	158,990	133,861
04/01/2017 To 06/30/2017	5	125.67	124.71	136.95	28.35	91.06	77.85	179.10	N/A	283,901	388,812
07/01/2017 To 09/30/2017	8	79.80	83.04	84.79	14.77	97.94	64.81	109.29	64.81 to 109.29	125,136	106,108
10/01/2017 To 12/31/2017	4	130.41	172.64	81.59	72.20	211.59	69.50	360.25	N/A	202,186	164,960
01/01/2018 To 03/31/2018	5	76.09	70.89	68.13	12.72	104.05	55.95	83.61	N/A	2,919,400	1,988,970
04/01/2018 To 06/30/2018	5	82.56	83.03	82.23	02.99	100.97	77.85	89.65	N/A	534,464	439,499
07/01/2018 To 09/30/2018	3	89.51	84.37	87.54	21.20	96.38	53.33	110.28	N/A	220,000	192,582
10/01/2018 To 12/31/2018	6	77.79	80.79	85.47	10.32	94.52	67.88	100.86	67.88 to 100.86	200,500	171,361
01/01/2019 To 03/31/2019	10	74.81	75.33	69.88	11.19	107.80	55.47	92.25	63.97 to 87.34	503,680	351,974
04/01/2019 To 06/30/2019	1	81.37	81.37	81.37		100.00	81.37	81.37	N/A	130,000	105,786
07/01/2019 To 09/30/2019	4	77.79	87.46	123.67	33.95	70.72	60.17	134.09	N/A	854,500	1,056,762
<u>Study Yrs</u>											
10/01/2016 To 09/30/2017	30	88.08	96.04	105.65	26.62	90.90	43.92	179.10	77.85 to 102.20	183,300	193,663
10/01/2017 To 09/30/2018	17	82.56	100.78	71.41	37.27	141.13	53.33	360.25	69.50 to 89.65	1,102,239	787,055
10/01/2018 To 09/30/2019	21	76.43	79.49	90.73	15.11	87.61	55.47	134.09	69.01 to 85.41	466,086	422,892
<u>Calendar Yrs</u>											
01/01/2017 To 12/31/2017	27	85.27	104.06	99.42	36.44	104.67	59.80	360.25	75.79 to 100.99	178,490	177,458
01/01/2018 To 12/31/2018	19	80.19	79.34	71.86	12.25	110.41	53.33	110.28	75.03 to 85.41	1,006,964	723,593
<u>ALL</u>											
10/01/2016 To 09/30/2019	68	82.41	92.11	82.50	26.88	111.65	43.92	360.25	77.85 to 87.34	500,366	412,803

COMMERCIAL IMPROVED

Type : Qualified

Date Range : 10/01/2016 to 09/30/2019 Posted Before : 01/31/2020

Number of Sales :	68	Median :	82	COV :	46.34	95% Median C.I. :	77.85 to 87.34
Total Sales Price :	34,024,858	Wgt. Mean :	83	STD :	42.68	95% Wgt. Mean C.I. :	70.20 to 94.80
Total Adj. Sales Price :	34,024,858	Mean :	92	Avg.Abs.Dev :	22.15	95% Mean C.I. :	81.97 to 102.25
Total Assessed Value :	28,070,570						
Avg. Adj. Sales Price :	500,366	COD :	26.88	MAX Sales Ratio :	360.25		
Avg. Assessed Value :	412,803	PRD :	111.65	MIN Sales Ratio :	43.92		

Printed : 04/01/2020

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	52	82.14	85.54	81.53	17.64	104.92	53.33	158.90	77.85 to 87.34	622,732	507,697
2	16	83.38	113.48	101.68	56.31	111.61	43.92	360.25	67.87 to 150.25	102,675	104,396
<u>ALL</u>											
10/01/2016 To 09/30/2019	68	82.41	92.11	82.50	26.88	111.65	43.92	360.25	77.85 to 87.34	500,366	412,803

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
02	5	76.09	70.95	73.76	12.51	96.19	55.47	85.27	N/A	1,882,492	1,388,618
03	59	82.26	91.73	84.85	26.28	108.11	43.92	360.25	76.43 to 87.34	403,583	342,435
04	4	114.18	124.24	115.33	19.99	107.73	89.51	179.10	N/A	200,250	230,951
<u>ALL</u>											
10/01/2016 To 09/30/2019	68	82.41	92.11	82.50	26.88	111.65	43.92	360.25	77.85 to 87.34	500,366	412,803

COMMERCIAL IMPROVED

Type : Qualified

Date Range : 10/01/2016 to 09/30/2019 Posted Before : 01/31/2020

Number of Sales :	68	Median :	82	COV :	46.34	95% Median C.I. :	77.85 to 87.34
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Total Assessed Value :	28,070,570						
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Avg. Assessed Value :	412,803	PRD :	111.65	MIN Sales Ratio :	43.92		

Printed : 04/01/2020

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	4	133.50	177.52	165.76	66.88	107.09	82.83	360.25	N/A	11,025	18,275
Less Than 30,000	5	93.65	156.51	134.47	80.79	116.39	72.47	360.25	N/A	13,271	17,846
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	68	82.41	92.11	82.50	26.88	111.65	43.92	360.25	77.85 to 87.34	500,366	412,803
Greater Than 14,999	64	81.70	86.78	82.39	21.51	105.33	43.92	179.10	76.15 to 86.39	530,949	437,460
Greater Than 29,999	63	82.02	87.00	82.40	21.58	105.58	43.92	179.10	76.43 to 86.39	539,024	444,148
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	4	133.50	177.52	165.76	66.88	107.09	82.83	360.25	N/A	11,025	18,275
15,000 TO 29,999	1	72.47	72.47	72.47		100.00	72.47	72.47	N/A	22,257	16,130
30,000 TO 59,999	4	81.09	86.27	84.67	17.81	101.89	67.87	115.04	N/A	47,625	40,323
60,000 TO 99,999	13	82.02	86.67	85.38	21.69	101.51	43.92	150.25	75.03 to 100.99	77,308	66,003
100,000 TO 149,999	8	80.57	76.19	76.50	12.30	99.59	53.33	89.77	53.33 to 89.77	122,238	93,508
150,000 TO 249,999	14	83.18	93.16	92.83	23.88	100.36	61.92	179.10	67.88 to 110.28	183,416	170,266
250,000 TO 499,999	11	85.27	84.58	84.42	17.60	100.19	60.17	141.91	63.97 to 100.86	350,959	296,288
500,000 TO 999,999	6	94.77	105.56	104.97	24.66	100.56	78.57	158.90	78.57 to 158.90	551,418	578,823
1,000,000 +	7	69.01	75.99	77.55	25.26	97.99	55.47	134.09	55.47 to 134.09	3,149,746	2,442,589
<u>ALL</u>											
10/01/2016 To 09/30/2019	68	82.41	92.11	82.50	26.88	111.65	43.92	360.25	77.85 to 87.34	500,366	412,803

COMMERCIAL IMPROVED

Type : Qualified

Date Range : 10/01/2016 to 09/30/2019 Posted Before : 01/31/2020

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Avg. Assessed Value :	412,803	PRD :	111.65	MIN Sales Ratio :	43.92		

Printed : 04/01/2020

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
201	4	76.80	74.22	74.76	07.49	99.28	61.92	81.37	N/A	242,000	180,909
205	1	134.09	134.09	134.09		100.00	134.09	134.09	N/A	2,925,000	3,922,119
306	1	83.93	83.93	83.93		100.00	83.93	83.93	N/A	95,000	79,730
311	2	92.69	92.69	76.83	17.91	120.64	76.09	109.29	N/A	3,985,795	3,062,094
319	1	102.20	102.20	102.20		100.00	102.20	102.20	N/A	630,000	643,852
330	1	80.66	80.66	80.66		100.00	80.66	80.66	N/A	580,000	467,855
341	2	62.48	62.48	61.99	10.45	100.79	55.95	69.01	N/A	1,621,000	1,004,923
344	8	96.23	105.62	103.38	21.37	102.17	76.15	179.10	76.15 to 179.10	141,000	145,760
346	1	59.80	59.80	59.80		100.00	59.80	59.80	N/A	92,000	55,015
349	2	96.27	96.27	84.14	14.55	114.42	82.26	110.28	N/A	1,154,711	971,525
350	1	69.50	69.50	69.50		100.00	69.50	69.50	N/A	455,544	316,593
351	1	173.34	173.34	173.34		100.00	173.34	173.34	N/A	8,200	14,214
352	6	77.85	74.59	62.99	11.48	118.42	59.03	87.47	59.03 to 87.47	984,023	619,814
353	8	83.32	115.39	86.69	47.56	133.11	71.93	360.25	71.93 to 360.25	67,332	58,371
386	2	84.37	84.37	96.48	19.56	87.45	67.87	100.86	N/A	207,500	200,205
406	6	95.38	106.37	108.32	20.20	98.20	82.02	150.25	82.02 to 150.25	207,251	224,501
410	2	78.81	78.81	64.85	18.83	121.53	63.97	93.65	N/A	219,000	142,025
434	3	79.77	81.29	84.20	14.40	96.54	64.81	99.28	N/A	178,000	149,879
444	1	158.90	158.90	158.90		100.00	158.90	158.90	N/A	525,000	834,223
470	2	62.06	62.06	68.10	29.23	91.13	43.92	80.19	N/A	112,500	76,611
471	1	83.61	83.61	83.61		100.00	83.61	83.61	N/A	100,000	83,614
494	1	53.33	53.33	53.33		100.00	53.33	53.33	N/A	125,000	66,666
501	1	75.38	75.38	75.38		100.00	75.38	75.38	N/A	90,000	67,844
502	3	73.18	77.90	79.28	06.45	98.26	73.18	87.34	N/A	410,000	325,044
511	1	60.17	60.17	60.17		100.00	60.17	60.17	N/A	255,000	153,423

528	1	113.31	113.31	113.31		100.00	113.31	113.31	N/A	220,000	249,291
531	1	141.91	141.91	141.91		100.00	141.91	141.91	N/A	350,000	496,680
601	3	76.43	78.85	75.74	10.62	104.11	67.88	92.25	N/A	108,333	82,049
702	1	55.47	55.47	55.47		100.00	55.47	55.47	N/A	1,101,799	611,193
<u>ALL</u>											
10/01/2016 To 09/30/2019	68	82.41	92.11	82.50	26.88	111.65	43.92	360.25	77.85 to 87.34	500,366	412,803



2020 Statics Using 2019 Values			
median	82.14	aad	14.49
mean	85.54	cod	17.65
wgt mn	81.53	prd	104.92
n=	52		

Median Year 1 96.09  
 Median Year 2 82.56  
 Median Year 3 75.74

**Dodge County 2020 R&O**

**VG 1 Commercial Statistics 2019 Value**

**Data Source: State Sales File Query #26213**

**4/1/2020**

CNTY	BOOK	PAGENO	SALEDATE	LOCATIONID	A/S Ratio	Abs Dev	Adj Sale Price	VAL_GRP	PROPTYPE	OCC Code	LAND	IMPROV	TOTAL	2019 Value
27	2016	5209	10/27/2016	270036218	102.2	20.06	630000	1	3		319	423750	220102	643852
27	2016	5629	11/18/2016	270004382	114.21	32.07	68000	1	3		344	19010	58654	77664
27	2016	5828	12/1/2016	270003836	96.37	14.23	75500	1	3		344	11880	60883	72763
27	2016	5899	12/1/2016	270104587	113.31	31.17	220000	1	4		528	43300	205991	249291
27	2017	1041	3/1/2017	270004053	89.77	7.63	145000	1	3		406	14850	115321	130171
27	2017	1103	3/3/2017	270004368	96.09	13.95	210000	1	3		344	66220	135559	201779
27	2017	117	1/3/2017	270033838	99.28	17.14	244000	1	3		434	56330	185903	242233
27	2017	1177	3/6/2017	270004417	86.39	4.25	52500	1	3		353	12770	32586	45356
27	2017	139	1/6/2017	270003444	76.15	5.99	61500	1	3		344	19600	27233	46833
27	2017	1652	4/4/2017	270139071	125.67	43.53	518507	1	3		406	93125	558485	651610
27	2017	2045	4/20/2017	270009415	77.85	4.29	155000	1	2		352	18830	101842	120672
27	2017	2251	5/5/2017	270044338	158.9	76.76	525000	1	3		444	76000	758223	834223
27	2017	2871	6/12/2017	270052885	82.02	0.12	60000	1	3		406	9855	39357	49212
27	2017	329	1/19/2017	270062440	115.04	32.9	40000	1	4		344	39150	6866	46016
27	2017	3526	7/24/2017	270004375	71.93	10.21	120000	1	3		353	12375	73942	86317
27	2017	3662	7/31/2017	270001099	85.27	3.13	250000	1	2		352	41580	171606	213186
27	2017	4165	8/29/2017	270060053	109.29	27.15	175830	1	3		311	100520	91650	192170
27	2017	4258	9/1/2017	270002898	83.8	1.66	160000	1	3		353	18050	116032	134082
27	2017	4491	9/18/2017	270017640	64.81	17.33	160000	1	3		434	39790	63912	103702
27	2017	5234	10/31/2017	270042567	87.47	5.33	335000	1	3		352	74905	218103	293008
27	2017	950	2/15/2017	270135847	80.66	1.48	580000	1	3		330	67080	400775	467855
27	2018	1064	3/7/2018	270004676	83.61	1.47	100000	1	3		471	41580	42034	83614
27	2018	1695	4/13/2018	270033614	82.26	0.12	2154422	1	3		349	443050	1329070	1772120
27	2018	1965	4/27/2018	270003024	89.65	7.51	118000	1	3		353	29480	76306	105786
27	2018	2300	5/22/2018	270031899	77.85	4.29	225000	1	3		352	75900	99266	175166
27	2018	2741	6/15/2018	270002163	82.56	0.42	162000	1	3		344	20940	112800	133740
27	2018	3279	7/17/2018	270017269	53.33	28.81	125000	1	3		494	24655	42011	66666
27	2018	3294	7/18/2018	270004529	89.51	7.37	380000	1	4		406	35700	304450	340150
27	2018	350	1/18/2018	270130011	55.95	26.19	1742000	1	3		341	443050	531636	974686
27	2018	3534	8/2/2018	270050358	110.28	28.14	155000	1	3		349	87826	83104	170930
27	2018	4594	10/1/2018	270061761	100.86	18.72	360000	1	3		386	160500	202580	363080
27	2018	4601	10/1/2018	270061068	85.41	3.27	350000	1	3		344	121475	177463	298938

CNTY	BOOK	PAGENO	SALEDATE	LOCATIONID	A/S Ratio	Abs Dev	Adj Sale Price	VAL_GRP	PROPTYPE	OCC Code	LAND	IMPROV	TOTAL
27	2018	4661	10/1/2018	270017185	67.88	14.26	165000	1	3		601 20520	91476	111996
27	2018	4796	10/5/2018	270138917	80.19	1.95	150000	1	3		470 72380	47902	120282
27	2018	5751	11/30/2018	270004347	75.38	6.76	90000	1	3		501 12375	55469	67844
27	2018	958	3/1/2018	270018095	76.09	6.05	7795760	1	2		311 398865	5533153	5932018
27	2018	962	3/1/2018	270137001	59.03	23.11	4829239	1	3		352 53200	2797631	2850831
27	2018	968	2/28/2018	270017640	79.77	2.37	130000	1	3		434 39790	63912	103702
27	2019	1138	3/20/2019	270139034	63.97	18.17	425000	1	3		410 76630	195244	271874
27	2019	1143	2/28/2019	270004795	78.57	3.57	525000	1	3		201 107850	304646	412496
27	2019	119	1/2/2019	270010451	92.25	10.11	75000	1	3		601 33430	35756	69186
27	2019	1409	3/26/2019	270138165	69.01	13.13	1500000	1	3		341 372975	662184	1035159
27	2019	22	12/27/2018	270002807	75.03	7.11	88000	1	3		201 13070	52954	66024
27	2019	264	1/14/2019	270044478	73.18	8.96	350000	1	3		502 75740	180376	256116
27	2019	2832	6/18/2019	270003024	81.37	0.77	130000	1	3		201 29480	76306	105786
27	2019	3046	7/1/2019	270020216	134.09	51.95	2925000	1	3		205 1038335	2883784	3922119
27	2019	3584	7/31/2019	270002415	60.17	21.97	255000	1	3		511 22870	130553	153423
27	2019	3920	8/19/2019	270003017	61.92	20.22	225000	1	3		201 22795	116536	139331
27	2019	656	2/7/2019	270021553	55.47	26.67	1101799	1	2		702 94800	516393	611193
27	2019	789	2/9/2019	270044464	87.34	5.2	530000	1	3		502 119565	343336	462901
27	2019	798	2/12/2019	270044478	73.18	8.96	350000	1	3		502 75740	180376	256116
27	2019	9	1/2/2019	270004648	76.43	5.71	85000	1	3		601 43360	21605	64965



Trend Factors  
VG 1

2020 Statics Using 2019 Values			
median	75.38	aad	13.59
mean	79.12	cod	18.03
wgt mn	74.61	prd	106.04
n=	52		

Median Year 1 87.75  
Median Year 2 75.65  
Median Year 3 68.69

**Dodge County 2020 R&O**

**VG 1 Commercial Statistics, 2019 Value Trended by Change in Base**

Data Source: State Sales File Query #26213

4/1/2020

CNTY	BOOK	PAGENO	SALEDATE	LOCATIONID	Adj Sale	Pri	VAL_GRP	PROPTYPE	OCC Code	LAND	Trended Values			Abs Diff
											IMPROV	TOTAL	A/S Ratio	
27	2016	5209	10/27/2016	270036218	630000	1	3	319	423750	196551	620301.1	98.46049	23.08	
27	2016	5629	11/18/2016	270004382	68000	1	3	344	19010	52378	71388.02	104.9824	29.60	
27	2016	5828	12/1/2016	270003836	75500	1	3	344	11880	54369	66248.52	87.74638	12.37	
27	2016	5899	12/1/2016	270104587	220000	1	4	528	43300	183950	227250	103.2954	27.92	
27	2017	1041	3/1/2017	270004053	145000	1	3	406	14850	102982	117831.7	81.26321	5.88	
27	2017	1103	3/3/2017	270004368	210000	1	3	344	66220	121054	187274.2	89.17818	13.80	
27	2017	117	1/3/2017	270033838	244000	1	3	434	56330	166011	222341.4	91.12352	15.74	
27	2017	1177	3/6/2017	270004417	52500	1	3	353	12770	29099	41869.3	79.75104	4.37	
27	2017	139	1/6/2017	270003444	61500	1	3	344	19600	24319	43919.07	71.41312	3.97	
27	2017	1652	4/4/2017	270139071	518507	1	3	406	93125	498727	591852.1	114.1454	38.77	
27	2017	2045	4/20/2017	270009415	155000	1	2	352	18830	90945	109774.9	70.82252	4.56	
27	2017	2251	5/5/2017	270044338	525000	1	3	444	76000	677093	753093.1	143.4463	68.07	
27	2017	2871	6/12/2017	270052885	60000	1	3	406	9855	35146	45000.8	75.00134	0.38	
27	2017	329	1/19/2017	270062440	40000	1	4	344	39150	6131	45281.34	113.2033	37.82	
27	2017	3526	7/24/2017	270004375	120000	1	3	353	12375	66030	78405.21	65.33767	10.04	
27	2017	3662	7/31/2017	270001099	250000	1	2	352	41580	153244	194824.2	77.92966	2.55	
27	2017	4165	8/29/2017	270060053	175830	1	3	311	100520	81843	182363.5	103.7158	28.34	
27	2017	4258	9/1/2017	270002898	160000	1	3	353	18050	103617	121666.6	76.04161	0.66	
27	2017	4491	9/18/2017	270017640	160000	1	3	434	39790	57073	96863.42	60.53964	14.84	
27	2017	5234	10/31/2017	270042567	335000	1	3	352	74905	194766	269671	80.4988	5.12	
27	2017	950	2/15/2017	270135847	580000	1	3	330	67080	357892	424972.1	73.27105	2.11	
27	2018	1064	3/7/2018	270004676	100000	1	3	471	41580	37536	79116.36	79.11636	3.74	
27	2018	1695	4/13/2018	270033614	2154422	1	3	349	443050	1186860	1629910	75.65414	0.27	
27	2018	1965	4/27/2018	270003024	118000	1	3	353	29480	68141	97621.26	82.72988	7.35	
27	2018	2300	5/22/2018	270031899	225000	1	3	352	75900	88645	164544.5	73.13091	2.25	
27	2018	2741	6/15/2018	270002163	162000	1	3	344	20940	100730	121670.4	75.10519	0.27	
27	2018	3279	7/17/2018	270017269	125000	1	3	494	24655	37516	62170.82	49.73666	25.64	
27	2018	3294	7/18/2018	270004529	380000	1	4	406	35700	271874	307573.9	80.94049	5.56	
27	2018	350	1/18/2018	270130011	1742000	1	3	341	443050	474751	917800.9	52.68662	22.69	
27	2018	3534	8/2/2018	270050358	155000	1	3	349	87826	74212	162037.9	104.5406	29.16	
27	2018	4594	10/1/2018	270061761	360000	1	3	386	160500	180904	341403.9	94.83443	19.45	
27	2018	4601	10/1/2018	270061068	350000	1	3	344	121475	158474	279949.5	79.98556	4.61	

CNTY	BOOK	PAGENO	SALEDATE	LOCATIONID	Adj Sale Pri	VAL_GRP	PROPTYPE	OCC Code	LAND	IMPROV	TOTAL	A/S Ratio	Abs Diff
27	2018	4661	10/1/2018	270017185	165000	1	3	601	20520	81688	102208.1	61.94428	13.44
27	2018	4796	10/5/2018	270138917	150000	1	3	470	72380	42776	115156.5	76.77099	1.39
27	2018	5751	11/30/2018	270004347	90000	1	3	501	12375	49534	61908.82	68.78757	6.59
27	2018	958	3/1/2018	270018095	7795760	1	2	311	398865	4941106	5339971	68.4984	6.88
27	2018	962	3/1/2018	270137001	4829239	1	3	352	53200	2498284	2551484	52.83409	22.55
27	2018	968	2/28/2018	270017640	130000	1	3	434	39790	57073	96863.42	74.51032	0.87
27	2019	1138	3/20/2019	270139034	425000	1	3	410	76630	174353	250982.9	59.0548	16.32
27	2019	1143	2/28/2019	270004795	525000	1	3	201	107850	272049	379898.9	72.36169	3.02
27	2019	119	1/2/2019	270010451	75000	1	3	601	33430	31930	65360.11	87.14681	11.77
27	2019	1409	3/26/2019	270138165	1500000	1	3	341	372975	591330	964305.3	64.28702	11.09
27	2019	22	12/27/2018	270002807	88000	1	3	201	13070	47288	60357.92	68.58855	6.79
27	2019	264	1/14/2019	270044478	350000	1	3	502	75740	161076	236815.8	67.66165	7.72
27	2019	2832	6/18/2019	270003024	130000	1	3	201	29480	68141	97621.26	75.09328	0.29
27	2019	3046	7/1/2019	270020216	2925000	1	3	205	1038335	2575219	3613554	123.5403	48.16
27	2019	3584	7/31/2019	270002415	255000	1	3	511	22870	116584	139453.8	54.68778	20.69
27	2019	3920	8/19/2019	270003017	225000	1	3	201	22795	104067	126861.6	56.38295	19.00
27	2019	656	2/7/2019	270021553	1101799	1	2	702	94800	461139	555938.9	50.45738	24.92
27	2019	789	2/9/2019	270044464	530000	1	3	502	119565	306599	426164	80.40831	5.03
27	2019	798	2/12/2019	270044478	350000	1	3	502	75740	161076	236815.8	67.66165	7.72
27	2019	9	1/2/2019	270004648	85000	1	3	601	43360	19293	62653.27	73.70972	1.67



What-if Adjustment  
VG 1

2020 Statics What-if Adj			
median	96.07	aad	16.65
mean	98.95	cod	17.33
wgt mn	95.97	prd	103.11
n=	52		

Median Year 1 110.00  
Median Year 2 96.10  
Median Year 3 87.90

**Dodge County 2020 R&O**

**VG 1 Commercial Statistics, Trended Value adjusted to midpoint**

Data Source: State Sales File Query #26213

4/1/2020

CNTY	BOOK	PAGENO	SALEDATE	LOCATIONID	Adj Sale	Pri VAL_GRP	PROPTYPE	OCC Code	LAND	IMPROV	TOTAL	What-if Values	
												A/S Ratio	Abs Diff
27	2016	5209	10/27/2016	270036218	630000	1	3	319	423750	269275	693025	110.004	13.93
27	2016	5629	11/18/2016	270004382	68000	1	3	344	19010	71758	90768	133.4822	37.41
27	2016	5828	12/1/2016	270003836	75500	1	3	344	11880	74485	86365	114.3906	18.32
27	2016	5899	12/1/2016	270104587	220000	1	4	528	43300	252011	295311	134.2325	38.16
27	2017	1041	3/1/2017	270004053	145000	1	3	406	14850	141085	155935	107.5413	11.47
27	2017	1103	3/3/2017	270004368	210000	1	3	344	66220	165844	232064	110.5068	14.44
27	2017	117	1/3/2017	270033838	244000	1	3	434	56330	227436	283766	116.2974	20.23
27	2017	1177	3/6/2017	270004417	52500	1	3	353	12770	39866	52636	100.2591	4.19
27	2017	139	1/6/2017	270003444	61500	1	3	344	19600	33317	52917	86.0441	10.03
27	2017	1652	4/4/2017	270139071	518507	1	3	406	93125	683256	776381	149.734	53.66
27	2017	2045	4/20/2017	270009415	155000	1	2	352	18830	124595	143425	92.53195	3.54
27	2017	2251	5/5/2017	270044338	525000	1	3	444	76000	927618	1003618	191.1653	95.10
27	2017	2871	6/12/2017	270052885	60000	1	3	406	9855	48150	58005	96.67458	0.60
27	2017	329	1/19/2017	270062440	40000	1	4	344	39150	8400	47550	118.8748	22.81
27	2017	3526	7/24/2017	270004375	120000	1	3	353	12375	90461	102836	85.69699	10.37
27	2017	3662	7/31/2017	270001099	250000	1	2	352	41580	209944	251524	100.6098	4.54
27	2017	4165	8/29/2017	270060053	175830	1	3	311	100520	112126	212646	120.9381	24.87
27	2017	4258	9/1/2017	270002898	160000	1	3	353	18050	141955	160005	100.0029	3.93
27	2017	4491	9/18/2017	270017640	160000	1	3	434	39790	78191	117981	73.73786	22.33
27	2017	5234	10/31/2017	270042567	335000	1	3	352	74905	266829	341734	102.0103	5.94
27	2017	950	2/15/2017	270135847	580000	1	3	330	67080	490312	557392	96.10209	0.03
27	2018	1064	3/7/2018	270004676	100000	1	3	471	41580	51425	93005	93.00482	3.06
27	2018	1695	4/13/2018	270033614	2154422	1	3	349	443050	1625998	2069048	96.03724	0.03
27	2018	1965	4/27/2018	270003024	118000	1	3	353	29480	93354	122834	104.0962	8.03
27	2018	2300	5/22/2018	270031899	225000	1	3	352	75900	121443	197343	87.70801	8.36
27	2018	2741	6/15/2018	270002163	162000	1	3	344	20940	138001	158941	98.11151	2.04
27	2018	3279	7/17/2018	270017269	125000	1	3	494	24655	51397	76052	60.84134	35.23
27	2018	3294	7/18/2018	270004529	380000	1	4	406	35700	372467	408167	107.4124	11.34
27	2018	350	1/18/2018	270130011	1742000	1	3	341	443050	650409	1093459	62.77031	33.30
27	2018	3534	8/2/2018	270050358	155000	1	3	349	87826	101670	189496	122.2557	26.19
27	2018	4594	10/1/2018	270061761	360000	1	3	386	160500	247838	408338	113.4273	17.36
27	2018	4601	10/1/2018	270061068	350000	1	3	344	121475	217110	338585	96.73857	0.67

CNTY	BOOK	PAGENO	SALEDATE	LOCATIONID	Adj Sale Pri	VAL_GRP	PROPTYPE	OCC Code	LAND	IMPROV	TOTAL	A/S Ratio	Abs Diff
27	2018	4661	10/1/2018	270017185	165000	1	3	601	20520	111913	132433	80.26221	15.81
27	2018	4796	10/5/2018	270138917	150000	1	3	470	72380	58604	130984	87.32252	8.75
27	2018	5751	11/30/2018	270004347	90000	1	3	501	12375	67861	80236	89.15148	6.92
27	2018	958	3/1/2018	270018095	7795760	1	2	311	398865	6769315	7168180	91.94972	4.12
27	2018	962	3/1/2018	270137001	4829239	1	3	352	53200	3422650	3475850	71.9751	24.09
27	2018	968	2/28/2018	270017640	130000	1	3	434	39790	78191	117981	90.75429	5.32
27	2019	1138	3/20/2019	270139034	425000	1	3	410	76630	238863	315493	74.23376	21.84
27	2019	1143	2/28/2019	270004795	525000	1	3	201	107850	372707	480557	91.53466	4.54
27	2019	119	1/2/2019	270010451	75000	1	3	601	33430	43744	77174	102.899	6.83
27	2019	1409	3/26/2019	270138165	1500000	1	3	341	372975	810123	1183098	78.87317	17.20
27	2019	22	12/27/2018	270002807	88000	1	3	201	13070	64784	77854	88.47097	7.60
27	2019	264	1/14/2019	270044478	350000	1	3	502	75740	220674	296414	84.68966	11.38
27	2019	2832	6/18/2019	270003024	130000	1	3	201	29480	93354	122834	94.48733	1.58
27	2019	3046	7/1/2019	270020216	2925000	1	3	205	1038335	3528050	4566385	156.1157	60.05
27	2019	3584	7/31/2019	270002415	255000	1	3	511	22870	159720	182590	71.60386	24.47
27	2019	3920	8/19/2019	270003017	225000	1	3	201	22795	142571	165366	73.49614	22.57
27	2019	656	2/7/2019	270021553	1101799	1	2	702	94800	631760	726560	65.94309	30.13
27	2019	789	2/9/2019	270044464	530000	1	3	502	119565	420041	539606	101.8124	5.74
27	2019	798	2/12/2019	270044478	350000	1	3	502	75740	220674	296414	84.68966	11.38
27	2019	9	1/2/2019	270004648	85000	1	3	601	43360	26432	69792	82.10797	13.96

2020 Statics Using 2019 Values			
median	82.41	aad	22.15
mean	92.11	cod	26.87
wgt mn	82.50	prd	111.65
n=	68		

**Dodge County 2020 R&O**

**ALL Commercial Statistics 2019 Value**

**Data Source: State Sales File Query #26213**

**4/1/2020**

CNTY	BOOK	PAGENO	SALEDATE	LOCATIONID	A/S Ratio	Abs Dev	Adj Sale Price	VAL_GRP	PROPTYPE	OCC Code	LAND	2019 Value	
												IMPROV	TOTAL
27	2016	5209	10/27/2016	270036218	102.2	19.79	630000	1	3	319	423750	220102	643852
27	2016	5629	11/18/2016	270004382	114.21	31.8	68000	1	3	344	19010	58654	77664
27	2016	5828	12/1/2016	270003836	96.37	13.96	75500	1	3	344	11880	60883	72763
27	2016	5899	12/1/2016	270104587	113.31	30.9	220000	1	4	528	43300	205991	249291
27	2017	1041	3/1/2017	270004053	89.77	7.36	145000	1	3	406	14850	115321	130171
27	2017	1103	3/3/2017	270004368	96.09	13.68	210000	1	3	344	66220	135559	201779
27	2017	117	1/3/2017	270033838	99.28	16.87	244000	1	3	434	56330	185903	242233
27	2017	1177	3/6/2017	270004417	86.39	3.98	52500	1	3	353	12770	32586	45356
27	2017	139	1/6/2017	270003444	76.15	6.26	61500	1	3	344	19600	27233	46833
27	2017	1652	4/4/2017	270139071	125.67	43.26	518507	1	3	406	93125	558485	651610
27	2017	2045	4/20/2017	270009415	77.85	4.56	155000	1	2	352	18830	101842	120672
27	2017	2251	5/5/2017	270044338	158.9	76.49	525000	1	3	444	76000	758223	834223
27	2017	2871	6/12/2017	270052885	82.02	0.39	60000	1	3	406	9855	39357	49212
27	2017	329	1/19/2017	270062440	115.04	32.63	40000	1	4	344	39150	6866	46016
27	2017	3526	7/24/2017	270004375	71.93	10.48	120000	1	3	353	12375	73942	86317
27	2017	3662	7/31/2017	270001099	85.27	2.86	250000	1	2	352	41580	171606	213186
27	2017	4165	8/29/2017	270060053	109.29	26.88	175830	1	3	311	100520	91650	192170
27	2017	4258	9/1/2017	270002898	83.8	1.39	160000	1	3	353	18050	116032	134082
27	2017	4491	9/18/2017	270017640	64.81	17.6	160000	1	3	434	39790	63912	103702
27	2017	5234	10/31/2017	270042567	87.47	5.06	335000	1	3	352	74905	218103	293008
27	2017	950	2/15/2017	270135847	80.66	1.75	580000	1	3	330	67080	400775	467855
27	2018	1064	3/7/2018	270004676	83.61	1.2	100000	1	3	471	41580	42034	83614
27	2018	1695	4/13/2018	270033614	82.26	0.15	2154422	1	3	349	443050	1329070	1772120
27	2018	1965	4/27/2018	270003024	89.65	7.24	118000	1	3	353	29480	76306	105786
27	2018	2300	5/22/2018	270031899	77.85	4.56	225000	1	3	352	75900	99266	175166
27	2018	2741	6/15/2018	270002163	82.56	0.15	162000	1	3	344	20940	112800	133740
27	2018	3279	7/17/2018	270017269	53.33	29.08	125000	1	3	494	24655	42011	66666
27	2018	3294	7/18/2018	270004529	89.51	7.1	380000	1	4	406	35700	304450	340150
27	2018	350	1/18/2018	270130011	55.95	26.46	1742000	1	3	341	443050	531636	974686
27	2018	3534	8/2/2018	270050358	110.28	27.87	155000	1	3	349	87826	83104	170930
27	2018	4594	10/1/2018	270061761	100.86	18.45	360000	1	3	386	160500	202580	363080
27	2018	4601	10/1/2018	270061068	85.41	3	350000	1	3	344	121475	177463	298938

CNTY	BOOK	PAGENO	SALEDATE	LOCATIONID	A/S Ratio	Abs Dev	Adj Sale Price	VAL_GRP	PROPTYPE	OCC Code	LAND	IMPROV	TOTAL
27	2018	4661	10/1/2018	270017185	67.88	14.53	165000	1	3	601	20520	91476	111996
27	2018	4796	10/5/2018	270138917	80.19	2.22	150000	1	3	470	72380	47902	120282
27	2018	5751	11/30/2018	270004347	75.38	7.03	90000	1	3	501	12375	55469	67844
27	2018	958	3/1/2018	270018095	76.09	6.32	7795760	1	2	311	398865	5533153	5932018
27	2018	962	3/1/2018	270137001	59.03	23.38	4829239	1	3	352	53200	2797631	2850831
27	2018	968	2/28/2018	270017640	79.77	2.64	130000	1	3	434	39790	63912	103702
27	2019	1138	3/20/2019	270139034	63.97	18.44	425000	1	3	410	76630	195244	271874
27	2019	1143	2/28/2019	270004795	78.57	3.84	525000	1	3	201	107850	304646	412496
27	2019	119	1/2/2019	270010451	92.25	9.84	75000	1	3	601	33430	35756	69186
27	2019	1409	3/26/2019	270138165	69.01	13.4	1500000	1	3	341	372975	662184	1035159
27	2019	22	12/27/2018	270002807	75.03	7.38	88000	1	3	201	13070	52954	66024
27	2019	264	1/14/2019	270044478	73.18	9.23	350000	1	3	502	75740	180376	256116
27	2019	2832	6/18/2019	270003024	81.37	1.04	130000	1	3	201	29480	76306	105786
27	2019	3046	7/1/2019	270020216	134.09	51.68	2925000	1	3	205	1038335	2883784	3922119
27	2019	3584	7/31/2019	270002415	60.17	22.24	255000	1	3	511	22870	130553	153423
27	2019	3920	8/19/2019	270003017	61.92	20.49	225000	1	3	201	22795	116536	139331
27	2019	656	2/7/2019	270021553	55.47	26.94	1101799	1	2	702	94800	516393	611193
27	2019	789	2/9/2019	270044464	87.34	4.93	530000	1	3	502	119565	343336	462901
27	2019	798	2/12/2019	270044478	73.18	9.23	350000	1	3	502	75740	180376	256116
27	2019	9	1/2/2019	270004648	76.43	5.98	85000	1	3	601	43360	21605	64965
27	2016	5119	10/19/2016	270080430	141.91	59.5	350000	2	3	531	10315	486365	496680
27	2016	5630	11/18/2016	270069608	43.92	38.49	75000	2	3	470	4355	28585	32940
27	2016	6203	12/15/2016	270068418	150.25	67.84	70000	2	3	406	2180	102995	105175
27	2017	1297	3/15/2017	270135996	60.07	22.34	109900	2	2	352	20165	45855	66020
27	2017	260	1/12/2017	270074760	67.87	14.54	55000	2	3	386	2040	35290	37330
27	2017	3803	4/28/2017	270071393	179.1	96.69	161000	2	4	344	0	288345	288345
27	2017	4197	8/30/2017	270068593	100.99	18.58	70000	2	3	406	2770	67920	70690
27	2017	4493	7/3/2017	270067837	72.47	9.94	22257	2	3	353	725	15405	16130
27	2017	4764	9/29/2017	270072268	75.79	6.62	43000	2	3	353	700	31890	32590
27	2017	5501	11/15/2017	270076930	173.34	90.93	8200	2	3	351	625	13589	14214
27	2017	5636	11/21/2017	270068586	360.25	277.84	10000	2	3	353	1130	34895	36025
27	2017	5813	12/5/2017	270065982	69.5	12.91	455544	2	3	350	41040	275553	316593
27	2017	841	2/17/2017	270081228	59.8	22.61	92000	2	3	346	3590	51425	55015
27	2018	2655	6/8/2018	270080773	82.83	0.42	12900	2	3	353	625	10060	10685
27	2019	4451	8/26/2019	270079793	93.65	11.24	13000	2	3	410	1640	10535	12175
27	2019	718	2/6/2019	270068355	83.93	1.52	95000	2	3	306	2180	77550	79730



Trend Factors	
VG 1	-11%
VG 2	7%

2020 Statics Using 2019 Values			
median	77.16	aad	22.77
mean	89.07	cod	29.51
wgt mn	76.26	prd	116.80
n=	68		

**Dodge County 2020 R&O**

**ALL Commercial Statistics, 2019 Value Trended by Change in Base**

**Data Source: State Sales File Query #26213**

**4/1/2020**

CNTY	BOOK	PAGENO	SALEDATE	LOCATIONID	Adj Sale Pri	VAL_GRP	PROPTYPE	OCC Code	LAND	Trended Values			
										IMPROV	TOTAL	A/S Ratio	Abs Diff
27	2016	5209	10/27/2016	270036218	630000	1	3	319	423750	196551	620301.1	98.46049	21.30
27	2016	5629	11/18/2016	270004382	68000	1	3	344	19010	52378	71388.02	104.9824	27.82
27	2016	5828	12/1/2016	270003836	75500	1	3	344	11880	54369	66248.52	87.74638	10.59
27	2016	5899	12/1/2016	270104587	220000	1	4	528	43300	183950	227250	103.2954	26.14
27	2017	1041	3/1/2017	270004053	145000	1	3	406	14850	102982	117831.7	81.26321	4.11
27	2017	1103	3/3/2017	270004368	210000	1	3	344	66220	121054	187274.2	89.17818	12.02
27	2017	117	1/3/2017	270033838	244000	1	3	434	56330	166011	222341.4	91.12352	13.97
27	2017	1177	3/6/2017	270004417	52500	1	3	353	12770	29099	41869.3	79.75104	2.59
27	2017	139	1/6/2017	270003444	61500	1	3	344	19600	24319	43919.07	71.41312	5.74
27	2017	1652	4/4/2017	270139071	518507	1	3	406	93125	498727	591852.1	114.1454	36.99
27	2017	2045	4/20/2017	270009415	155000	1	2	352	18830	90945	109774.9	70.82252	6.34
27	2017	2251	5/5/2017	270044338	525000	1	3	444	76000	677093	753093.1	143.4463	66.29
27	2017	2871	6/12/2017	270052885	60000	1	3	406	9855	35146	45000.8	75.00134	2.16
27	2017	329	1/19/2017	270062440	40000	1	4	344	39150	6131	45281.34	113.2033	36.05
27	2017	3526	7/24/2017	270004375	120000	1	3	353	12375	66030	78405.21	65.33767	11.82
27	2017	3662	7/31/2017	270001099	250000	1	2	352	41580	153244	194824.2	77.92966	0.77
27	2017	4165	8/29/2017	270060053	175830	1	3	311	100520	81843	182363.5	103.7158	26.56
27	2017	4258	9/1/2017	270002898	160000	1	3	353	18050	103617	121666.6	76.04161	1.12
27	2017	4491	9/18/2017	270017640	160000	1	3	434	39790	57073	96863.42	60.53964	16.62
27	2017	5234	10/31/2017	270042567	335000	1	3	352	74905	194766	269671	80.4988	3.34
27	2017	950	2/15/2017	270135847	580000	1	3	330	67080	357892	424972.1	73.27105	3.89
27	2018	1064	3/7/2018	270004676	100000	1	3	471	41580	37536	79116.36	79.11636	1.96
27	2018	1695	4/13/2018	270033614	2154422	1	3	349	443050	1186860	1629910	75.65414	1.50
27	2018	1965	4/27/2018	270003024	118000	1	3	353	29480	68141	97621.26	82.72988	5.57
27	2018	2300	5/22/2018	270031899	225000	1	3	352	75900	88645	164544.5	73.13091	4.03
27	2018	2741	6/15/2018	270002163	162000	1	3	344	20940	100730	121670.4	75.10519	2.05
27	2018	3279	7/17/2018	270017269	125000	1	3	494	24655	37516	62170.82	49.73666	27.42
27	2018	3294	7/18/2018	270004529	380000	1	4	406	35700	271874	307573.9	80.94049	3.78
27	2018	350	1/18/2018	270130011	1742000	1	3	341	443050	474751	917800.9	52.68662	24.47
27	2018	3534	8/2/2018	270050358	155000	1	3	349	87826	74212	162037.9	104.5406	27.38
27	2018	4594	10/1/2018	270061761	360000	1	3	386	160500	180904	341403.9	94.83443	17.68
27	2018	4601	10/1/2018	270061068	350000	1	3	344	121475	158474	279949.5	79.98556	2.83

CNTY	BOOK	PAGENO	SALEDATE	LOCATIONID	Adj Sale Pri	VAL_GRP	PROPTYPE	OCC Code	LAND	IMPROV	TOTAL	A/S Ratio	Abs Diff
27	2018	4661	10/1/2018	270017185	165000	1	3	601	20520	81688	102208.1	61.94428	15.21
27	2018	4796	10/5/2018	270138917	150000	1	3	470	72380	42776	115156.5	76.77099	0.39
27	2018	5751	11/30/2018	270004347	90000	1	3	501	12375	49534	61908.82	68.78757	8.37
27	2018	958	3/1/2018	270018095	7795760	1	2	311	398865	4941106	5339971	68.4984	8.66
27	2018	962	3/1/2018	270137001	4829239	1	3	352	53200	2498284	2551484	52.83409	24.32
27	2018	968	2/28/2018	270017640	130000	1	3	434	39790	57073	96863.42	74.51032	2.65
27	2019	1138	3/20/2019	270139034	425000	1	3	410	76630	174353	250982.9	59.0548	18.10
27	2019	1143	2/28/2019	270004795	525000	1	3	201	107850	272049	379898.9	72.36169	4.80
27	2019	119	1/2/2019	270010451	75000	1	3	601	33430	31930	65360.11	87.14681	9.99
27	2019	1409	3/26/2019	270138165	1500000	1	3	341	372975	591330	964305.3	64.28702	12.87
27	2019	22	12/27/2018	270002807	88000	1	3	201	13070	47288	60357.92	68.58855	8.57
27	2019	264	1/14/2019	270044478	350000	1	3	502	75740	161076	236815.8	67.66165	9.50
27	2019	2832	6/18/2019	270003024	130000	1	3	201	29480	68141	97621.26	75.09328	2.06
27	2019	3046	7/1/2019	270020216	2925000	1	3	205	1038335	2575219	3613554	123.5403	46.38
27	2019	3584	7/31/2019	270002415	255000	1	3	511	22870	116584	139453.8	54.68778	22.47
27	2019	3920	8/19/2019	270003017	225000	1	3	201	22795	104067	126861.6	56.38295	20.77
27	2019	656	2/7/2019	270021553	1101799	1	2	702	94800	461139	555938.9	50.45738	26.70
27	2019	789	2/9/2019	270044464	530000	1	3	502	119565	306599	426164	80.40831	3.25
27	2019	798	2/12/2019	270044478	350000	1	3	502	75740	161076	236815.8	67.66165	9.50
27	2019	9	1/2/2019	270004648	85000	1	3	601	43360	19293	62653.27	73.70972	3.45
27	2016	5119	42662	270080430	350000	2	3	531	11037	520411	531448	151.8422	74.68
27	2016	5630	42692	270069608	75000	2	3	470	4660	30586	35246	46.9944	30.16
27	2016	6203	42719	270068418	70000	2	3	406	2333	110205	112537	160.7675	83.61
27	2017	1297	42809	270135996	109900	2	2	352	21577	49065	70641	64.27789	12.88
27	2017	260	42747	270074760	55000	2	3	386	2183	37760	39943	72.62382	4.53
27	2017	3803	42853	270071393	161000	2	4	344	0	308529	308529	191.633	114.48
27	2017	4197	42977	270068593	70000	2	3	406	2964	72674	75638	108.0547	30.90
27	2017	4493	42919	270067837	22257	2	3	353	776	16483	17259	77.54459	0.39
27	2017	4764	43007	270072268	43000	2	3	353	749	34122	34871	81.09605	3.94
27	2017	5501	43054	270076930	8200	2	3	351	669	14540	15209	185.4754	108.32
27	2017	5636	43060	270068586	10000	2	3	353	1209	37338	38547	385.4675	308.31
27	2017	5813	43074	270065982	455544	2	3	350	43913	294842	338755	74.36263	2.80
27	2017	841	42783	270081228	92000	2	3	346	3841	55025	58866	63.98484	13.17
27	2018	2655	43259	270080773	12900	2	3	353	669	10764	11433	88.62752	11.47
27	2019	4451	43703	270079793	13000	2	3	410	1755	11272	13027	100.2096	23.05
27	2019	718	43502	270068355	95000	2	3	306	2333	82979	85311	89.80116	12.64

What-if Adjustment  
 VG 1

2020 Statics What-if Adj			
median	95.26	aad	25.26
mean	104.24	cod	26.51
wgt mn	96.59	prd	107.92
n=	68		

**Dodge County 2020 R&O**

**ALL Commercial Statistics, Trended Value adjusted to midpoint**

**Data Source: State Sales File Query #26213**

**4/1/2020**

CNTY	BOOK	PAGENO	SALEDATE	LOCATIONID	Adj Sale Pri	VAL_GRP	PROPTYPE	OCC Code	LAND	What-if Values		A/S Ratio	Abs Diff
										IMPROV	TOTAL		
27	2016	5209	10/27/2016	270036218	630000	1	3	319	423750	269275	693025	110.00	14.74
27	2016	5629	11/18/2016	270004382	68000	1	3	344	19010	71758	90768	133.48	38.22
27	2016	5828	12/1/2016	270003836	75500	1	3	344	11880	74485	86365	114.39	19.13
27	2016	5899	12/1/2016	270104587	220000	1	4	528	43300	252011	295311	134.23	38.97
27	2017	1041	3/1/2017	270004053	145000	1	3	406	14850	141085	155935	107.54	12.28
27	2017	1103	3/3/2017	270004368	210000	1	3	344	66220	165844	232064	110.51	15.24
27	2017	117	1/3/2017	270033838	244000	1	3	434	56330	227436	283766	116.30	21.04
27	2017	1177	3/6/2017	270004417	52500	1	3	353	12770	39866	52636	100.26	5.00
27	2017	139	1/6/2017	270003444	61500	1	3	344	19600	33317	52917	86.04	9.22
27	2017	1652	4/4/2017	270139071	518507	1	3	406	93125	683256	776381	149.73	54.47
27	2017	2045	4/20/2017	270009415	155000	1	2	352	18830	124595	143425	92.53	2.73
27	2017	2251	5/5/2017	270044338	525000	1	3	444	76000	927618	1003618	191.17	95.90
27	2017	2871	6/12/2017	270052885	60000	1	3	406	9855	48150	58005	96.67	1.41
27	2017	329	1/19/2017	270062440	40000	1	4	344	39150	8400	47550	118.87	23.61
27	2017	3526	7/24/2017	270004375	120000	1	3	353	12375	90461	102836	85.70	9.57
27	2017	3662	7/31/2017	270001099	250000	1	2	352	41580	209944	251524	100.61	5.35
27	2017	4165	8/29/2017	270060053	175830	1	3	311	100520	112126	212646	120.94	25.68
27	2017	4258	9/1/2017	270002898	160000	1	3	353	18050	141955	160005	100.00	4.74
27	2017	4491	9/18/2017	270017640	160000	1	3	434	39790	78191	117981	73.74	21.52
27	2017	5234	10/31/2017	270042567	335000	1	3	352	74905	266829	341734	102.01	6.75
27	2017	950	2/15/2017	270135847	580000	1	3	330	67080	490312	557392	96.10	0.84
27	2018	1064	3/7/2018	270004676	100000	1	3	471	41580	51425	93005	93.00	2.26
27	2018	1695	4/13/2018	270033614	2154422	1	3	349	443050	1625998	2069048	96.04	0.77
27	2018	1965	4/27/2018	270003024	118000	1	3	353	29480	93354	122834	104.10	8.83
27	2018	2300	5/22/2018	270031899	225000	1	3	352	75900	121443	197343	87.71	7.55
27	2018	2741	6/15/2018	270002163	162000	1	3	344	20940	138001	158941	98.11	2.85
27	2018	3279	7/17/2018	270017269	125000	1	3	494	24655	51397	76052	60.84	34.42
27	2018	3294	7/18/2018	270004529	380000	1	4	406	35700	372467	408167	107.41	12.15
27	2018	350	1/18/2018	270130011	1742000	1	3	341	443050	650409	1093459	62.77	32.49
27	2018	3534	8/2/2018	270050358	155000	1	3	349	87826	101670	189496	122.26	26.99
27	2018	4594	10/1/2018	270061761	360000	1	3	386	160500	247838	408338	113.43	18.17
27	2018	4601	10/1/2018	270061068	350000	1	3	344	121475	217110	338585	96.74	1.48

CNTY	BOOK	PAGENO	SALEDATE	LOCATIONID	Adj Sale Pri	VAL_GRP	PROPTYPE	OCC Code	LAND	IMPROV	TOTAL	A/S Ratio	Abs Diff
27	2018	4661	10/1/2018	270017185	165000	1	3	601	20520	111913	132433	80.26	15.00
27	2018	4796	10/5/2018	270138917	150000	1	3	470	72380	58604	130984	87.32	7.94
27	2018	5751	11/30/2018	270004347	90000	1	3	501	12375	67861	80236	89.15	6.11
27	2018	958	3/1/2018	270018095	7795760	1	2	311	398865	6769315	7168180	91.95	3.31
27	2018	962	3/1/2018	270137001	4829239	1	3	352	53200	3422650	3475850	71.98	23.29
27	2018	968	2/28/2018	270017640	130000	1	3	434	39790	78191	117981	90.75	4.51
27	2019	1138	3/20/2019	270139034	425000	1	3	410	76630	238863	315493	74.23	21.03
27	2019	1143	2/28/2019	270004795	525000	1	3	201	107850	372707	480557	91.53	3.73
27	2019	119	1/2/2019	270010451	75000	1	3	601	33430	43744	77174	102.90	7.64
27	2019	1409	3/26/2019	270138165	1500000	1	3	341	372975	810123	1183098	78.87	16.39
27	2019	22	12/27/2018	270002807	88000	1	3	201	13070	64784	77854	88.47	6.79
27	2019	264	1/14/2019	270044478	350000	1	3	502	75740	220674	296414	84.69	10.57
27	2019	2832	6/18/2019	270003024	130000	1	3	201	29480	93354	122834	94.49	0.77
27	2019	3046	7/1/2019	270020216	2925000	1	3	205	1038335	3528050	4566385	156.12	60.85
27	2019	3584	7/31/2019	270002415	255000	1	3	511	22870	159720	182590	71.60	23.66
27	2019	3920	8/19/2019	270003017	225000	1	3	201	22795	142571	165366	73.50	21.77
27	2019	656	2/7/2019	270021553	1101799	1	2	702	94800	631760	726560	65.94	29.32
27	2019	789	2/9/2019	270044464	530000	1	3	502	119565	420041	539606	101.81	6.55
27	2019	798	2/12/2019	270044478	350000	1	3	502	75740	220674	296414	84.69	10.57
27	2019	9	1/2/2019	270004648	85000	1	3	601	43360	26432	69792	82.11	13.15
27	2016	5119	42662	270080430	350000	2	3	531	11037.05	520410.6	531447.6	151.84	74.68438
27	2016	5630	42692	270069608	75000	2	3	470	4659.85	30585.95	35245.8	46.99	30.16339
27	2016	6203	42719	270068418	70000	2	3	406	2332.6	110204.7	112537.25	160.77	83.60971
27	2017	1297	42809	270135996	109900	2	2	352	21576.55	49064.85	70641.4	64.28	12.8799
27	2017	260	42747	270074760	55000	2	3	386	2182.8	37760.3	39943.1	72.62	4.533974
27	2017	3803	42853	270071393	161000	2	4	344	0	308529.2	308529.15	191.63	114.4752
27	2017	4197	42977	270068593	70000	2	3	406	2963.9	72674.4	75638.3	108.05	30.89692
27	2017	4493	42919	270067837	22257	2	3	353	775.75	16483.35	17259.1	77.54	0.386801
27	2017	4764	43007	270072268	43000	2	3	353	749	34122.3	34871.3	81.10	3.938255
27	2017	5501	43054	270076930	8200	2	3	351	668.75	14540.23	15208.98	185.48	108.3176
27	2017	5636	43060	270068586	10000	2	3	353	1209.1	37337.65	38546.75	385.47	308.3097
27	2017	5813	43074	270065982	455544	2	3	350	43912.8	294841.7	338754.51	74.36	2.795159
27	2017	841	42783	270081228	92000	2	3	346	3841.3	55024.75	58866.05	63.98	13.17295
27	2018	2655	43259	270080773	12900	2	3	353	668.75	10764.2	11432.95	88.63	11.46973
27	2019	4451	43703	270079793	13000	2	3	410	1754.8	11272.45	13027.25	100.21	23.05182
27	2019	718	43502	270068355	95000	2	3	306	2332.6	82978.5	85311.1	89.80	12.64337

**27 Dodge**  
**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 : 38  
Total Sales Price : 27,227,949  
Total Adj. Sales Price : 27,227,949  
Total Assessed Value : 18,816,101  
Avg. Adj. Sales Price : 716,525  
Avg. Assessed Value : 495,161

MEDIAN : 73  
WGT. MEAN : 69  
MEAN : 74  
COD : 16.15  
PRD : 106.51

COV : 24.36  
STD : 17.93  
Avg. Abs. Dev : 11.77  
MAX Sales Ratio : 139.50  
MIN Sales Ratio : 39.60

95% Median C.I. : 69.17 to 77.06  
95% Wgt. Mean C.I. : 62.80 to 75.41  
95% Mean C.I. : 67.91 to 79.31

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<b>DATE OF SALE *</b>											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	7	75.54	71.69	65.84	21.21	108.89	39.60	94.06	39.60 to 94.06	738,149	486,010	
01-JAN-17 To 31-MAR-17	5	58.71	73.10	59.27	38.80	123.33	41.21	139.50	N/A	760,117	450,519	
01-APR-17 To 30-JUN-17	3	70.49	70.40	71.90	04.48	97.91	65.62	75.09	N/A	1,273,868	915,883	
01-JUL-17 To 30-SEP-17												
01-OCT-17 To 31-DEC-17	2	85.40	85.40	75.72	29.46	112.78	60.24	110.55	N/A	520,000	393,762	
01-JAN-18 To 31-MAR-18	1	61.40	61.40	61.40	00.00	100.00	61.40	61.40	N/A	780,000	478,914	
01-APR-18 To 30-JUN-18	1	69.17	69.17	69.17	00.00	100.00	69.17	69.17	N/A	680,000	470,343	
01-JUL-18 To 30-SEP-18	2	83.91	83.91	81.96	13.18	102.38	72.85	94.96	N/A	544,000	445,837	
01-OCT-18 To 31-DEC-18	1	81.77	81.77	81.77	00.00	100.00	81.77	81.77	N/A	287,436	235,026	
01-JAN-19 To 31-MAR-19	10	74.25	74.79	74.28	03.99	100.69	69.93	80.37	70.23 to 78.18	639,853	475,279	
01-APR-19 To 30-JUN-19	2	83.91	83.91	85.68	05.90	97.93	78.96	88.85	N/A	412,350	353,311	
01-JUL-19 To 30-SEP-19	4	64.58	62.99	62.60	07.63	100.62	52.23	70.58	N/A	835,013	522,724	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	15	70.49	71.90	65.70	23.86	109.44	39.60	139.50	55.23 to 82.94	852,616	560,154	
01-OCT-17 To 30-SEP-18	6	71.01	78.20	73.26	20.55	106.74	60.24	110.55	60.24 to 110.55	598,000	438,076	
01-OCT-18 To 30-SEP-19	17	73.06	73.49	71.75	08.08	102.43	52.23	88.85	69.93 to 78.96	638,277	457,961	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	10	68.06	74.75	66.82	27.26	111.87	41.21	139.50	55.23 to 110.55	866,219	578,776	
01-JAN-18 To 31-DEC-18	5	72.85	76.03	73.21	12.67	103.85	61.40	94.96	N/A	567,087	415,191	
<u>ALL</u>	38	72.88	73.61	69.11	16.15	106.51	39.60	139.50	69.17 to 77.06	716,525	495,161	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
1	38	72.88	73.61	69.11	16.15	106.51	39.60	139.50	69.17 to 77.06	716,525	495,161	
<u>ALL</u>	38	72.88	73.61	69.11	16.15	106.51	39.60	139.50	69.17 to 77.06	716,525	495,161	

**27 Dodge**  
**AGRICULTURAL LAND**

**PAD 2020 R&O Statistics (Using 2020 Values)**

Qualified

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 WGT. MEAN : 69  
 MEAN : 74  
 COD : 16.15  
 PRD : 106.51

COV : 24.36  
 STD : 17.93  
 Avg. Abs. Dev : 11.77  
 MAX Sales Ratio : 139.50  
 MIN Sales Ratio : 39.60

95% Median C.I. : 69.17 to 77.06  
 95% Wgt. Mean C.I. : 62.80 to 75.41  
 95% Mean C.I. : 67.91 to 79.31

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	1	94.06	94.06	94.06	00.00	100.00	94.06	94.06	N/A	1,016,000	955,614
1	1	94.06	94.06	94.06	00.00	100.00	94.06	94.06	N/A	1,016,000	955,614
<b>Dry</b>											
County	22	72.96	74.88	69.56	15.68	107.65	39.60	139.50	67.66 to 78.18	650,568	452,561
1	22	72.96	74.88	69.56	15.68	107.65	39.60	139.50	67.66 to 78.18	650,568	452,561
<b>ALL</b>	<b>38</b>	<b>72.88</b>	<b>73.61</b>	<b>69.11</b>	<b>16.15</b>	<b>106.51</b>	<b>39.60</b>	<b>139.50</b>	<b>69.17 to 77.06</b>	<b>716,525</b>	<b>495,161</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	5	72.85	68.92	67.05	18.27	102.79	41.21	94.06	N/A	1,221,991	819,371
1	5	72.85	68.92	67.05	18.27	102.79	41.21	94.06	N/A	1,221,991	819,371
<b>Dry</b>											
County	26	72.96	74.51	69.61	14.93	107.04	39.60	139.50	67.66 to 77.68	660,346	459,658
1	26	72.96	74.51	69.61	14.93	107.04	39.60	139.50	67.66 to 77.68	660,346	459,658
<b>ALL</b>	<b>38</b>	<b>72.88</b>	<b>73.61</b>	<b>69.11</b>	<b>16.15</b>	<b>106.51</b>	<b>39.60</b>	<b>139.50</b>	<b>69.17 to 77.06</b>	<b>716,525</b>	<b>495,161</b>

## Dodge County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dodge	1	6740	6525	6310	6100	5885	5670	5455	5240	6241
Cuming	2	7043	n/a	6638	7039	n/a	n/a	6128	4969	6615
Cuming	4	7877	7891	7412	7771	5184	n/a	6703	4927	7123
Burt	1	5004	5200	4650	3632	n/a	3027	3575	2975	4230
Washington	1	6595	n/a	5915	5790	n/a	n/a	3555	2420	5243
Colfax	1	6200	6000	5800	5554	5500	5300	5000	4598	5575
Stanton	1	5600	5600	5600	5600	5235	4960	4405	4000	5272
Saunders	1	6320	n/a	5837	5466	n/a	4870	3949	3670	4802
Saunders	2	7245	n/a	6732	6235	n/a	5664	5033	4890	6575
Saunders	3	6930	n/a	6427	5901	n/a	5373	4499	4091	5807

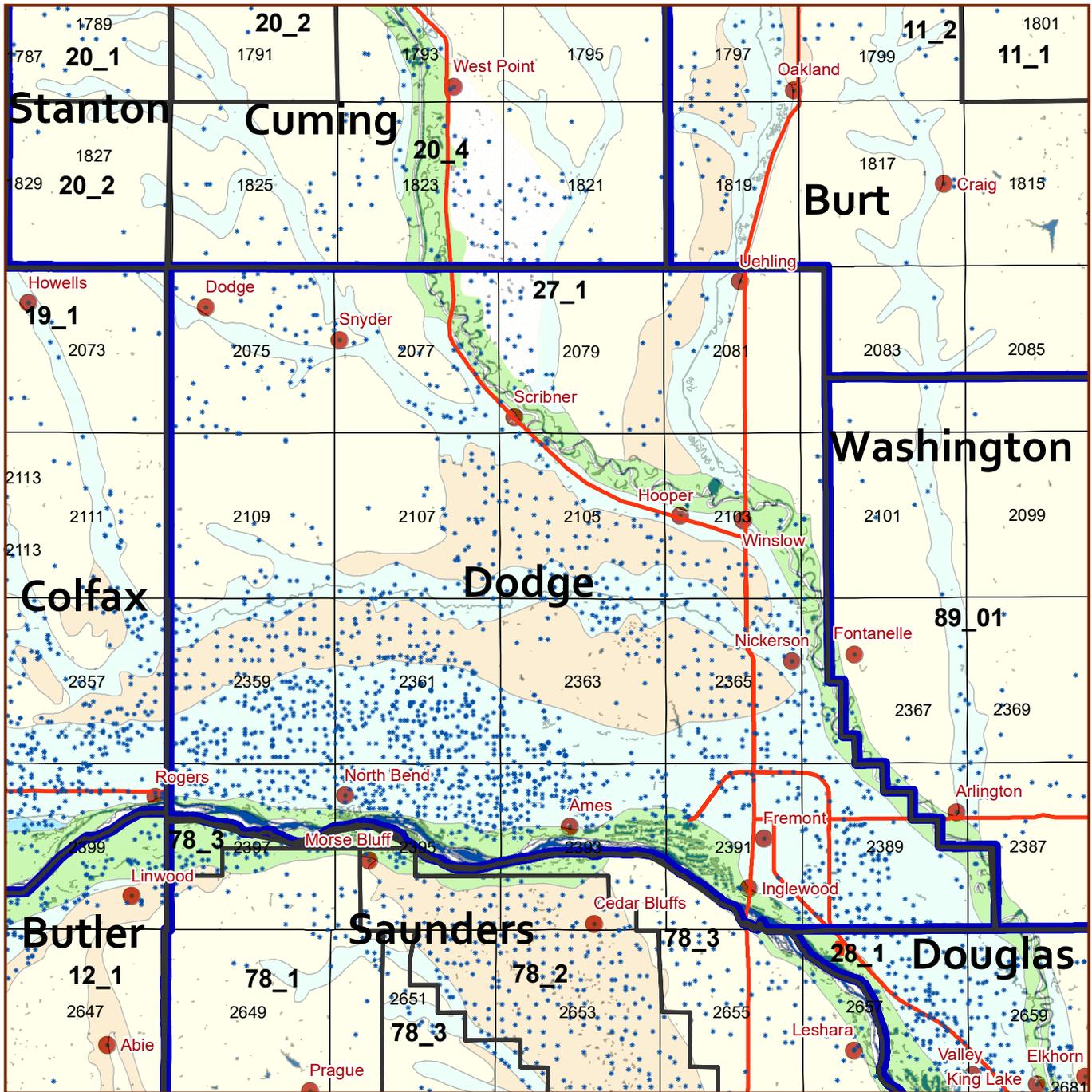
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dodge	1	6435	6225	6020	n/a	5595	5340	5190	4980	5940
Cuming	2	6724	6724	6310	n/a	5835	5835	4895	4889	6152
Cuming	4	7599	7599	7121	7093	4003	6549	5456	4613	7007
Burt	1	5178	5150	4620	n/a	3443	3900	3398	2660	3978
Washington	1	6575	6545	5820	n/a	3710	3705	3365	2315	5027
Colfax	1	5742	5639	5398	5298	4974	4877	4502	4147	5126
Stanton	1	5100	5100	5060	3470	1822	4255	3975	3884	4392
Saunders	1	5658	5493	5292	n/a	4560	3839	3433	3196	4231
Saunders	2	5734	5615	5432	n/a	4889	4527	4054	3924	5439
Saunders	3	5357	5176	5060	n/a	4281	3919	3711	3484	4554

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dodge	1	2460	2460	2355	2355	n/a	n/a	n/a	n/a	2429
Cuming	2	2471	2363	1936	2189	n/a	n/a	n/a	n/a	2304
Cuming	4	2341	2314	1683	1854	n/a	n/a	n/a	n/a	2155
Burt	1	2494	2251	1975	1950	n/a	1830	605	1655	2252
Washington	1	2115	1945	1660	1600	n/a	n/a	1475	n/a	1926
Colfax	1	1984	1987	1800	1800	n/a	1700	n/a	1600	1941
Stanton	1	1710	1790	1263	1750	715	n/a	n/a	1415	1460
Saunders	1	2507	2508	2257	n/a	n/a	n/a	n/a	2081	2450
Saunders	2	2589	2540	2368	n/a	n/a	n/a	n/a	2099	2517
Saunders	3	2520	2531	2259	n/a	n/a	2000	n/a	2015	2476

County	Mkt Area	CRP	TIMBER	WASTE
Dodge	1	3210	n/a	181
Cuming	2	5004	1092	125
Cuming	4	5264	941	309
Burt	1	3488	n/a	131
Washington	1	3773	n/a	381
Colfax	1	4997	1599	150
Stanton	1	2743	190	138
Saunders	1	2967	719	177
Saunders	2	2883	702	346
Saunders	3	2970	642	159

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.

# DODGE COUNTY



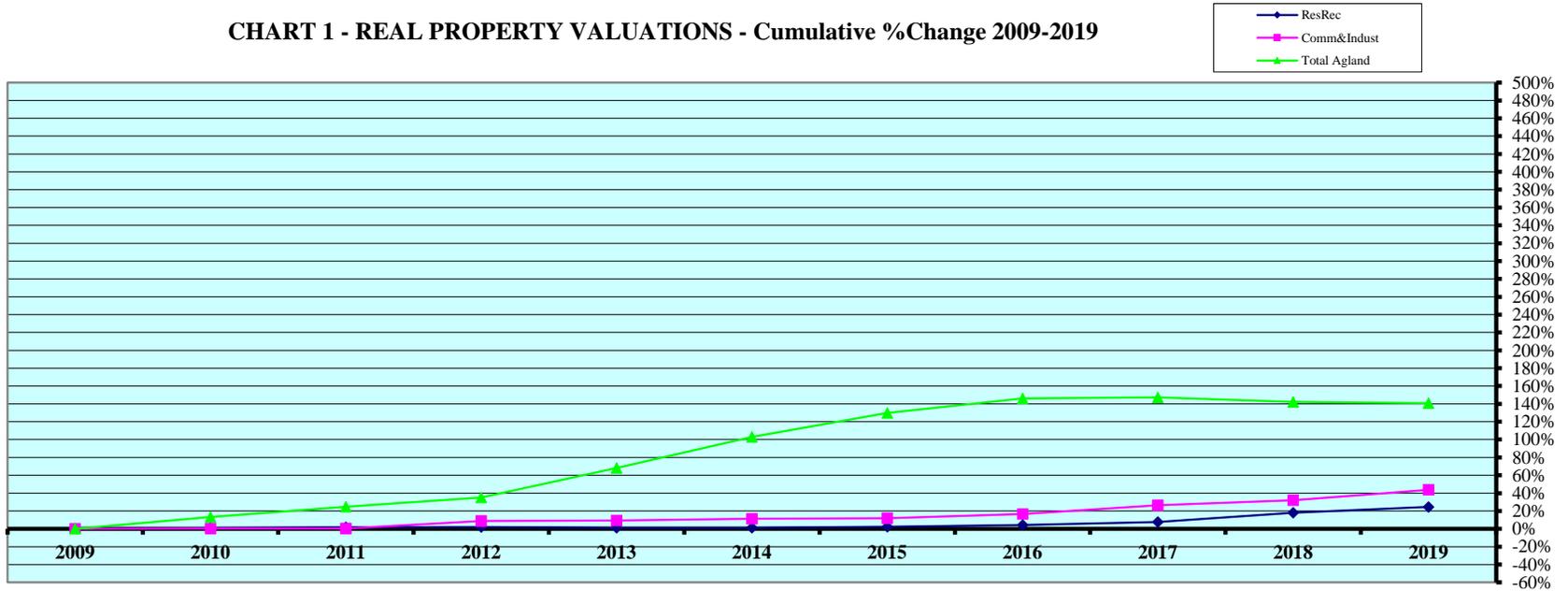
### Legend

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

### Soils CLASS

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

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



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	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	1,355,897,050	--	--	--	389,624,505	--	--	--	675,887,690	--	--	--
2010	1,366,478,670	10,581,620	0.78%	0.78%	391,335,735	1,711,230	0.44%	0.44%	765,765,430	89,877,740	13.30%	13.30%
2011	1,379,781,385	13,302,715	0.97%	1.76%	390,797,075	-538,660	-0.14%	0.30%	842,566,945	76,801,515	10.03%	24.66%
2012	1,381,731,993	1,950,608	0.14%	1.91%	423,677,895	32,880,820	8.41%	8.74%	912,851,530	70,284,585	8.34%	35.06%
2013	1,371,816,357	-9,915,636	-0.72%	1.17%	425,945,575	2,267,680	0.54%	9.32%	1,137,161,285	224,309,755	24.57%	68.25%
2014	1,370,479,222	-1,337,135	-0.10%	1.08%	433,124,692	7,179,117	1.69%	11.16%	1,371,344,790	234,183,505	20.59%	102.90%
2015	1,386,872,444	16,393,222	1.20%	2.28%	435,380,937	2,256,245	0.52%	11.74%	1,554,199,505	182,854,715	13.33%	129.95%
2016	1,414,873,356	28,000,912	2.02%	4.35%	454,428,792	19,047,855	4.37%	16.63%	1,663,137,560	108,938,055	7.01%	146.07%
2017	1,459,884,366	45,011,010	3.18%	7.67%	492,885,293	38,456,501	8.46%	26.50%	1,671,142,440	8,004,880	0.48%	147.25%
2018	1,601,638,654	141,754,288	9.71%	18.12%	514,664,905	21,779,612	4.42%	32.09%	1,636,928,981	-34,213,459	-2.05%	142.19%
2019	1,689,052,262	87,413,608	5.46%	24.57%	559,808,147	45,143,242	8.77%	43.68%	1,626,779,024	-10,149,957	-0.62%	140.69%

Rate Annual %chg: Residential & Recreational **2.22%**

Commercial & Industrial **3.69%**

Agricultural Land **9.18%**

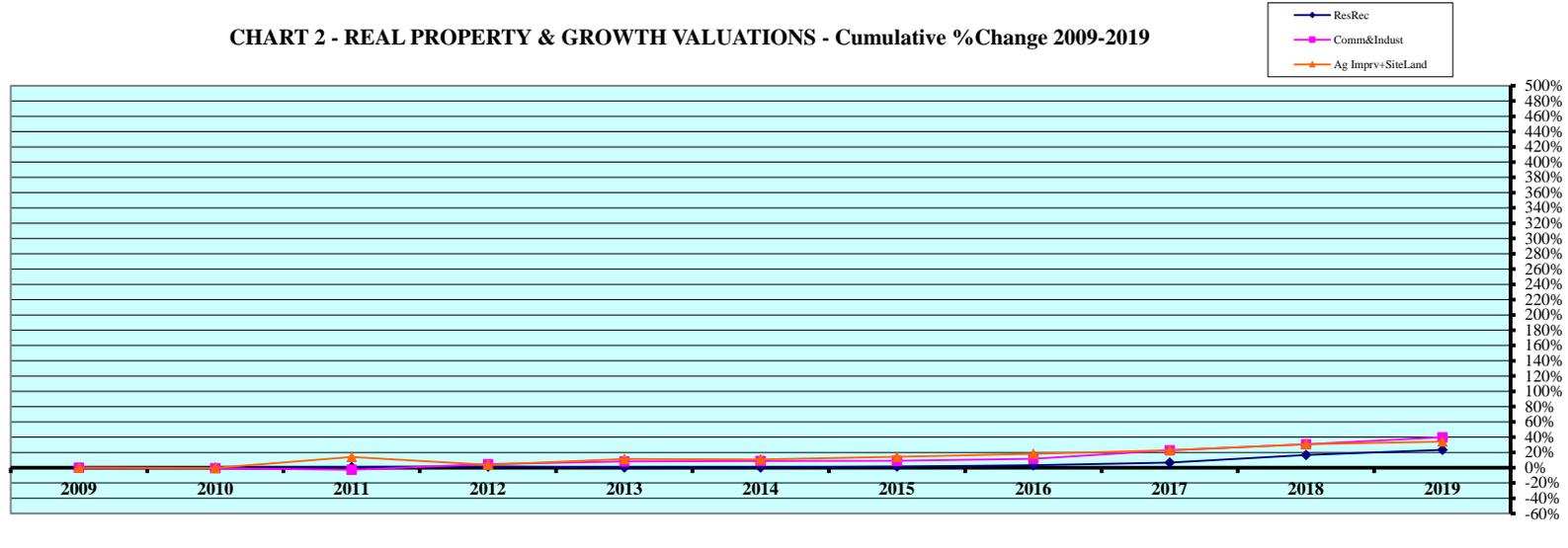
Cnty# **27**  
County **DODGE**

**CHART 1**

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

Source: 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 <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	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	1,355,897,050	10,264,164	0.76%	1,345,632,886	--	--	389,624,505	8,036,630	2.06%	381,587,875	--	--	
2010	1,366,478,670	8,949,205	0.65%	1,357,529,465	0.12%	0.12%	391,335,735	4,119,690	1.05%	387,216,045	-0.62%	-0.62%	
2011	1,379,781,385	11,542,640	0.84%	1,368,238,745	0.13%	0.91%	390,797,075	11,886,265	3.04%	378,910,810	-3.18%	-2.75%	
2012	1,381,731,993	6,580,072	0.48%	1,375,151,921	-0.34%	1.42%	423,677,895	15,309,155	3.61%	408,368,740	4.50%	4.81%	
2013	1,371,816,357	11,712,658	0.85%	1,360,103,699	-1.57%	0.31%	425,945,575	4,848,803	1.14%	421,096,772	-0.61%	8.08%	
2014	1,370,479,222	9,497,603	0.69%	1,360,981,619	-0.79%	0.37%	433,124,692	8,942,508	2.06%	424,182,184	-0.41%	8.87%	
2015	1,386,872,444	10,476,113	0.76%	1,376,396,331	0.43%	1.51%	435,380,937	10,358,580	2.38%	425,022,357	-1.87%	9.09%	
2016	1,414,873,356	15,128,002	1.07%	1,399,745,354	0.93%	3.23%	454,428,792	19,626,393	4.32%	434,802,399	-0.13%	11.60%	
2017	1,459,884,366	13,270,056	0.91%	1,446,614,310	2.24%	6.69%	492,885,293	14,432,459	2.93%	478,452,834	5.29%	22.80%	
2018	1,601,638,654	18,262,582	1.14%	1,583,376,072	8.46%	16.78%	514,664,905	5,531,578	1.07%	509,133,327	3.30%	30.67%	
2019	1,689,052,262	16,810,399	1.00%	1,672,241,863	4.41%	23.33%	559,808,147	15,309,900	2.73%	544,498,247	5.80%	39.75%	
Rate Ann%chg	2.22%			1.40%			3.69%			C & I w/o growth			1.21%

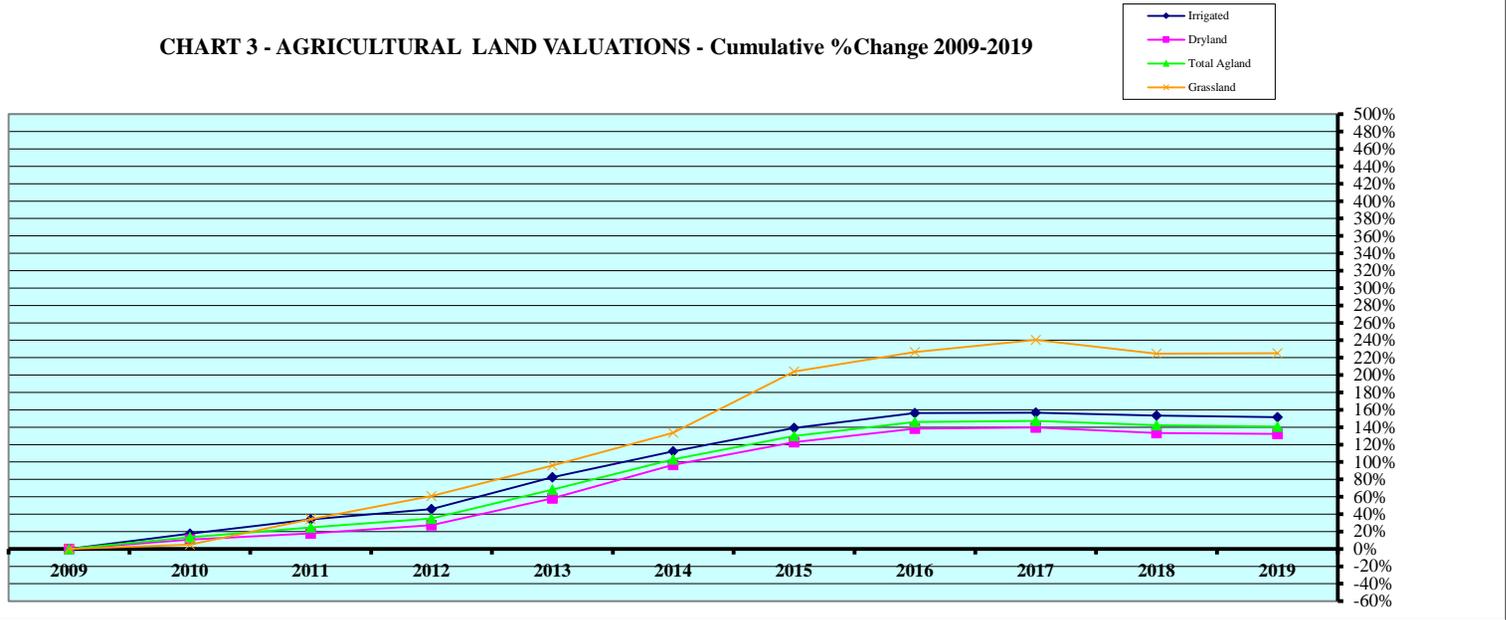
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2009	64,907,010	24,639,485	89,546,495	2,258,765	2.52%	87,287,730	--	--
2010	64,888,205	26,802,850	91,691,055	2,370,965	2.59%	89,320,090	-0.25%	-0.25%
2011	65,067,440	39,985,060	105,052,500	2,939,705	2.80%	102,112,795	11.37%	14.03%
2012	65,974,963	30,147,005	96,121,968	3,108,200	3.23%	93,013,768	-11.46%	3.87%
2013	65,505,980	36,176,420	101,682,400	1,980,839	1.95%	99,701,561	3.72%	11.34%
2014	67,545,205	35,788,455	103,333,660	4,115,845	3.98%	99,217,815	-2.42%	10.80%
2015	68,366,354	35,785,730	104,152,084	1,802,057	1.73%	102,350,027	-0.95%	14.30%
2016	72,107,635	40,100,395	112,208,030	6,331,650	5.64%	105,876,380	1.66%	18.24%
2017	72,278,880	42,753,220	115,032,100	5,035,375	4.38%	109,996,725	-1.97%	22.84%
2018	75,852,795	47,277,172	123,129,967	6,140,267	4.99%	116,989,700	1.70%	30.65%
2019	72,511,676	50,999,088	123,510,764	3,420,706	2.77%	120,090,058	-2.47%	34.11%
Rate Ann%chg	1.11%	7.55%	3.27%	Ag Imprv+Site w/o growth			-0.11%	

(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# 27  
County DODGE

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	277,361,045	--	--	--	382,809,375	--	--	--	11,450,870	--	--	--
2010	326,434,345	49,073,300	17.69%	17.69%	423,729,445	40,920,070	10.69%	10.69%	12,024,135	573,265	5.01%	5.01%
2011	371,392,425	44,958,080	13.77%	33.90%	451,237,440	27,507,995	6.49%	17.88%	15,368,175	3,344,040	27.81%	34.21%
2012	404,140,780	32,748,355	8.82%	45.71%	486,953,540	35,716,100	7.92%	27.21%	18,404,395	3,036,220	19.76%	60.72%
2013	505,841,985	101,701,205	25.16%	82.38%	605,214,585	118,261,045	24.29%	58.10%	22,438,980	4,034,585	21.92%	95.96%
2014	588,419,045	82,577,060	16.32%	112.15%	752,632,635	147,418,050	24.36%	96.61%	26,735,525	4,296,545	19.15%	133.48%
2015	663,305,925	74,886,880	12.73%	139.15%	853,206,640	100,574,005	13.36%	122.88%	34,810,565	8,075,040	30.20%	204.00%
2016	710,830,785	47,524,860	7.16%	156.28%	912,279,035	59,072,395	6.92%	138.31%	37,371,940	2,561,375	7.36%	226.37%
2017	711,863,945	1,033,160	0.15%	156.66%	917,601,565	5,322,530	0.58%	139.70%	38,975,160	1,603,220	4.29%	240.37%
2018	702,370,888	-9,493,057	-1.33%	153.23%	893,445,978	-24,155,587	-2.63%	133.39%	37,169,587	-1,805,573	-4.63%	224.60%
2019	697,640,482	-4,730,406	-0.67%	151.53%	889,064,064	-4,381,914	-0.49%	132.25%	37,212,499	42,912	0.12%	224.98%

Rate Ann.%chg: Irrigated **9.66%** Dryland **8.79%** Grassland **12.51%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2009	4,177,240	--	--	--	89,160	--	--	--	675,887,690	--	--	--
2010	3,467,530	-709,710	-16.99%	-16.99%	109,975	20,815	23.35%	23.35%	765,765,430	89,877,740	13.30%	13.30%
2011	4,560,285	1,092,755	31.51%	9.17%	8,620	-101,355	-92.16%	-90.33%	842,566,945	76,801,515	10.03%	24.66%
2012	3,199,105	-1,361,180	-29.85%	-23.42%	153,710	145,090	1683.18%	72.40%	912,851,530	70,284,585	8.34%	35.06%
2013	3,281,035	81,930	2.56%	-21.45%	384,700	230,990	150.28%	331.47%	1,137,161,285	224,309,755	24.57%	68.25%
2014	3,220,695	-60,340	-1.84%	-22.90%	336,890	-47,810	-12.43%	277.85%	1,371,344,790	234,183,505	20.59%	102.90%
2015	2,616,695	-604,000	-18.75%	-37.36%	259,680	-77,210	-22.92%	191.25%	1,554,199,505	182,854,715	13.33%	129.95%
2016	2,625,300	8,605	0.33%	-37.15%	30,500	-229,180	-88.25%	-65.79%	1,663,137,560	108,938,055	7.01%	146.07%
2017	2,665,170	39,870	1.52%	-36.20%	36,600	6,100	20.00%	-58.95%	1,671,142,440	8,004,880	0.48%	147.25%
2018	2,893,838	228,668	8.58%	-30.72%	1,048,690	1,012,090	2765.27%	1076.19%	1,636,928,981	-34,213,459	-2.05%	142.19%
2019	2,861,979	-31,859	-1.10%	-31.49%	0	-1,048,690	-100.00%	-100.00%	1,626,779,024	-10,149,957	-0.62%	140.69%

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

Rate Ann.%chg: Total Agric Land **9.18%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2009-2019 (from County Abstract Reports)<sup>(1)</sup>

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	278,244,500	106,719	2,607			385,872,835	162,862	2,369			11,482,560	15,043	763		
2010	326,693,570	110,034	2,969	13.88%	13.88%	424,191,695	159,269	2,663	12.41%	12.41%	12,048,755	14,720	819	7.23%	7.23%
2011	371,301,130	113,510	3,271	10.17%	25.46%	450,455,800	154,831	2,909	9.24%	22.79%	15,291,760	15,488	987	20.63%	29.35%
2012	404,169,350	114,408	3,533	8.00%	35.49%	486,383,770	153,888	3,161	8.64%	33.40%	17,894,220	15,434	1,159	17.43%	51.89%
2013	506,218,125	114,703	4,413	24.93%	69.27%	606,166,635	153,550	3,948	24.90%	66.62%	22,427,865	15,513	1,446	24.70%	89.40%
2014	589,662,670	114,674	5,142	16.51%	97.22%	753,827,690	153,224	4,920	24.62%	107.65%	26,582,400	15,465	1,719	18.90%	125.19%
2015	644,239,050	114,806	5,612	9.13%	115.23%	796,096,775	152,986	5,204	5.77%	119.63%	30,204,660	15,568	1,940	12.88%	154.19%
2016	710,687,500	114,928	6,184	10.20%	137.17%	913,265,290	152,916	5,972	14.77%	152.07%	37,093,340	15,612	2,376	22.46%	211.28%
2017	712,758,320	114,669	6,216	0.52%	138.40%	913,905,485	152,631	5,988	0.26%	152.72%	38,742,795	16,138	2,401	1.05%	214.53%
2018	706,688,540	113,268	6,239	0.37%	139.30%	893,780,385	152,103	5,876	-1.86%	148.01%	37,447,995	16,068	2,331	-2.92%	205.34%
2019	700,902,078	112,310	6,241	0.03%	139.36%	891,573,591	151,838	5,872	-0.07%	147.83%	38,854,326	16,685	2,329	-0.08%	205.09%

Rate Annual %chg Average Value/Acre: 9.12%

9.50%

11.80%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	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	4,229,120	18,056	234			89,160	111	806			679,918,175	302,792	2,245		
2010	3,571,610	17,025	210	-10.43%	-10.43%	109,975	111	994	23.35%	23.35%	766,615,605	301,159	2,546	13.36%	13.36%
2011	3,276,990	16,836	195	-7.22%	-16.90%	109,975	111	994	0.00%	23.35%	840,435,655	300,776	2,794	9.77%	24.44%
2012	3,133,730	13,230	237	21.69%	1.13%	0	0				911,581,070	296,961	3,070	9.86%	36.70%
2013	3,282,885	13,529	243	2.45%	3.60%	0	0				1,138,095,510	297,296	3,828	24.71%	70.48%
2014	3,219,245	13,735	234	-3.41%	0.07%	0	0				1,373,292,005	297,098	4,622	20.75%	105.85%
2015	3,201,525	13,792	232	-0.96%	-0.89%	0	5	0		-100.00%	1,473,742,010	297,157	4,959	7.29%	120.86%
2016	2,620,360	14,293	183	-21.02%	-21.73%	30,500	5	6,100		657.16%	1,663,696,990	297,755	5,587	12.66%	148.83%
2017	2,623,795	14,340	183	-0.20%	-21.88%	36,600	6	6,100	0.00%	657.16%	1,668,066,995	297,783	5,602	0.25%	149.46%
2018	2,951,615	17,080	173	-5.55%	-26.22%	0	0				1,640,868,535	298,518	5,497	-1.87%	144.79%
2019	2,881,372	17,218	167	-3.16%	-28.55%	0	0				1,634,211,367	298,051	5,483	-0.25%	144.18%

27  
DODGE

Rate Annual %chg Average Value/Acre: 9.34%

(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	AgImprv&FS	Minerals	Total Value
36,691	DODGE	191,150,121	43,581,708	110,623,533	1,683,833,605	393,758,937	166,049,210	5,218,657	1,626,779,024	72,511,676	50,999,088	0	4,344,505,559
cnty sectorvalue % of total value:		4.40%	1.00%	2.55%	38.76%	9.06%	3.82%	0.12%	37.44%	1.67%	1.17%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
612	DODGE	390,308	387,508	92,248	17,635,589	3,265,769	0	0	84,674	0	0	0	21,856,096
1.67%	%sector of county sector	0.20%	0.89%	0.08%	1.05%	0.83%			0.01%				0.50%
	%sector of municipality	1.79%	1.77%	0.42%	80.69%	14.94%			0.39%				100.00%
26,399	FREMONT	66,266,517	8,643,641	21,773,521	1,164,223,292	336,087,814	83,194,969	0	454,873	0	0	0	1,680,644,627
71.95%	%sector of county sector	34.67%	19.83%	19.68%	69.14%	85.35%	50.10%		0.03%				38.68%
	%sector of municipality	3.94%	0.51%	1.30%	69.27%	20.00%	4.95%		0.03%				100.00%
832	HOOPER	1,616,952	1,895,219	157,481	33,395,923	3,931,547	0	0	8,093	0	0	0	41,005,215
2.27%	%sector of county sector	0.85%	4.35%	0.14%	1.98%	1.00%			0.00%				0.94%
	%sector of municipality	3.94%	4.62%	0.38%	81.44%	9.59%			0.02%				100.00%
325	INGLEWOOD	663,150	5,081	2,503	12,391,782	3,088,180	0	0	0	0	0	0	16,150,696
0.89%	%sector of county sector	0.35%	0.01%	0.00%	0.74%	0.78%							0.37%
	%sector of municipality	4.11%	0.03%	0.02%	76.73%	19.12%							100.00%
369	NICKERSON	396,105	160,032	541,479	5,409,257	1,168,950	288,345	0	63,191	0	0	0	8,027,359
1.01%	%sector of county sector	0.21%	0.37%	0.49%	0.32%	0.30%	0.17%		0.00%				0.18%
	%sector of municipality	4.93%	1.99%	6.75%	67.39%	14.56%	3.59%		0.79%				100.00%
1,212	NORTH BEND	1,439,413	2,283,733	3,687,009	53,341,136	5,941,102	4,406,485	0	1,087,795	0	46,110	0	72,232,783
3.30%	%sector of county sector	0.75%	5.24%	3.33%	3.17%	1.51%	2.65%		0.07%		0.09%		1.66%
	%sector of municipality	1.99%	3.16%	5.10%	73.85%	8.22%	6.10%		1.51%		0.06%		100.00%
857	SCRIBNER	1,557,835	612,073	145,707	26,225,979	6,783,843	0	0	0	0	0	0	35,325,437
2.34%	%sector of county sector	0.81%	1.40%	0.13%	1.56%	1.72%							0.81%
	%sector of municipality	4.41%	1.73%	0.41%	74.24%	19.20%							100.00%
300	SNYDER	2,320,206	303,030	72,138	8,670,670	1,878,880	2,229,525	0	461,368	0	0	0	15,935,817
0.82%	%sector of county sector	1.21%	0.70%	0.07%	0.51%	0.48%	1.34%		0.03%				0.37%
	%sector of municipality	14.56%	1.90%	0.45%	54.41%	11.79%	13.99%		2.90%				100.00%
230	UEHLING	44,842	534,447	679,141	6,791,731	960,675	0	0	0	0	0	0	9,010,836
0.63%	%sector of county sector	0.02%	1.23%	0.61%	0.40%	0.24%							0.21%
	%sector of municipality	0.50%	5.93%	7.54%	75.37%	10.66%							100.00%
103	WINSLOW	50,983	260,517	620,832	884,825	61,415	15,500	0	0	0	0	0	1,894,072
0.28%	%sector of county sector	0.03%	0.60%	0.56%	0.05%	0.02%	0.01%						0.04%
	%sector of municipality	2.69%	13.75%	32.78%	46.72%	3.24%	0.82%						100.00%
31,239	Total Municipalities	74,746,311	15,085,281	27,772,059	1,328,970,184	363,168,175	90,134,824	0	2,159,994	0	46,110	0	1,902,082,938
85.14%	%all municip.sectors of cnty	39.10%	34.61%	25.11%	78.93%	92.23%	54.28%		0.13%		0.09%		43.78%

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

27 DODGE

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 20,652</b>	<b>Value : 4,163,007,225</b>	<b>Growth 42,135,397</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	745	14,738,919	322	15,868,406	92	4,562,903	1,159	35,170,228	
<b>02. Res Improve Land</b>	10,708	179,250,188	749	30,627,588	848	56,662,080	12,305	266,539,856	
<b>03. Res Improvements</b>	11,129	1,253,686,246	1,163	122,347,434	993	159,994,995	13,285	1,536,028,675	
<b>04. Res Total</b>	11,874	1,447,675,353	1,485	168,843,428	1,085	221,219,978	14,444	1,837,738,759	18,292,200
<b>% of Res Total</b>	82.21	78.77	10.28	9.19	7.51	12.04	69.94	44.14	43.41
<b>05. Com UnImp Land</b>	166	11,815,814	56	3,417,808	28	593,556	250	15,827,178	
<b>06. Com Improve Land</b>	1,012	79,416,267	91	7,225,919	17	336,623	1,120	86,978,809	
<b>07. Com Improvements</b>	1,024	254,804,278	96	33,460,510	18	1,983,505	1,138	290,248,293	
<b>08. Com Total</b>	1,190	346,036,359	152	44,104,237	46	2,913,684	1,388	393,054,280	4,595,826
<b>% of Com Total</b>	85.73	88.04	10.95	11.22	3.31	0.74	6.72	9.44	10.91
<b>09. Ind UnImp Land</b>	42	1,785,265	34	2,148,834	0	0	76	3,934,099	
<b>10. Ind Improve Land</b>	120	5,946,946	101	6,789,913	1	9,040	222	12,745,899	
<b>11. Ind Improvements</b>	134	68,780,536	103	78,954,012	1	59,295	238	147,793,843	
<b>12. Ind Total</b>	176	76,512,747	137	87,892,759	1	68,335	314	164,473,841	14,926,819
<b>% of Ind Total</b>	56.05	46.52	43.63	53.44	0.32	0.04	1.52	3.95	35.43
<b>13. Rec UnImp Land</b>	1	8,550	27	950,095	137	3,169,717	165	4,128,362	
<b>14. Rec Improve Land</b>	0	0	6	283,259	20	431,152	26	714,411	
<b>15. Rec Improvements</b>	0	0	6	181,766	20	718,910	26	900,676	
<b>16. Rec Total</b>	1	8,550	33	1,415,120	157	4,319,779	191	5,743,449	17,140
<b>% of Rec Total</b>	0.52	0.15	17.28	24.64	82.20	75.21	0.92	0.14	0.04
<b>Res &amp; Rec Total</b>	11,875	1,447,683,903	1,518	170,258,548	1,242	225,539,757	14,635	1,843,482,208	18,309,340
<b>% of Res &amp; Rec Total</b>	81.14	78.53	10.37	9.24	8.49	12.23	70.86	44.28	43.45
<b>Com &amp; Ind Total</b>	1,366	422,549,106	289	131,996,996	47	2,982,019	1,702	557,528,121	19,522,645
<b>% of Com &amp; Ind Total</b>	80.26	75.79	16.98	23.68	2.76	0.53	8.24	13.39	46.33
<b>17. Taxable Total</b>	13,241	1,870,233,009	1,807	302,255,544	1,289	228,521,776	16,337	2,401,010,329	37,831,985
<b>% of Taxable Total</b>	81.05	77.89	11.06	12.59	7.89	9.52	79.11	57.67	89.79

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	6	134,664	715,003	0	0	0
19. Commercial	31	4,189,131	12,509,973	0	0	0
20. Industrial	4	1,371,175	8,254,889	5	1,229,670	151,778,164
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	6	134,664	715,003
19. Commercial	0	0	0	31	4,189,131	12,509,973
20. Industrial	0	0	0	9	2,600,845	160,033,053
21. Other	0	0	0	0	0	0
22. Total Sch II				46	6,924,640	173,258,029

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	504	168	281	953

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	13	1,485,521	400	117,359,428	2,976	1,137,790,493	3,389	1,256,635,442
28. Ag-Improved Land	0	0	91	32,122,731	785	366,059,064	876	398,181,795
29. Ag Improvements	0	0	100	9,288,775	825	97,890,884	925	107,179,659

30. Ag Total				4,314	1,761,996,896
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	18,500	
32. HomeSite Improv Land	0	0.00	0	55	57.00	1,054,500	
33. HomeSite Improvements	0	0.00	0	57	0.00	6,182,848	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	24	309.28	467,940	
36. FarmSite Improv Land	0	0.00	0	85	363.35	1,577,213	
37. FarmSite Improvements	0	0.00	0	92	0.00	3,105,927	
38. FarmSite Total							
39. Road & Ditches	0	2.18	0	0	563.37	0	
40. Other- Non Ag Use	0	0.00	0	0	71.93	71,930	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	2	2.00	37,000	3	3.00	55,500	
32. HomeSite Improv Land	541	572.94	10,599,390	596	629.94	11,653,890	
33. HomeSite Improvements	540	0.00	56,478,342	597	0.00	62,661,190	696,816
34. HomeSite Total				<b>600</b>	<b>632.94</b>	<b>74,370,580</b>	
35. FarmSite UnImp Land	76	1,131.61	1,732,684	100	1,440.89	2,200,624	
36. FarmSite Improv Land	749	1,931.72	5,772,870	834	2,295.07	7,350,083	
37. FarmSite Improvements	762	0.00	41,412,542	854	0.00	44,518,469	3,606,596
38. FarmSite Total				<b>954</b>	<b>3,735.96</b>	<b>54,069,176</b>	
39. Road & Ditches	0	7,638.74	0	0	8,204.29	0	
40. Other- Non Ag Use	0	678.19	678,190	0	750.12	750,120	
41. Total Section VI				<b>1,554</b>	<b>13,323.31</b>	<b>129,189,876</b>	<b>4,303,412</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	286.99	300,006	3	286.99	300,006

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,370.47	8.05%	42,939,677	8.69%	6,740.43
46. 1A	17,880.79	22.59%	116,672,203	23.62%	6,525.00
47. 2A1	23,939.60	30.24%	151,058,923	30.58%	6,310.00
48. 2A	22,928.64	28.96%	139,864,704	28.31%	6,100.00
49. 3A1	4.37	0.01%	25,717	0.01%	5,884.90
50. 3A	1,909.60	2.41%	10,827,437	2.19%	5,670.00
51. 4A1	2,560.63	3.23%	13,968,245	2.83%	5,455.00
52. 4A	3,566.64	4.51%	18,689,195	3.78%	5,240.00
53. Total	79,160.74	100.00%	494,046,101	100.00%	6,241.05
<b>Dry</b>					
54. 1D1	2,894.76	5.98%	18,627,795	6.48%	6,435.00
55. 1D	20,520.34	42.38%	127,739,344	44.42%	6,225.01
56. 2D1	8,506.19	17.57%	51,208,306	17.81%	6,020.12
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	10,564.58	21.82%	59,108,856	20.55%	5,595.00
59. 3D	3,513.04	7.26%	18,759,646	6.52%	5,340.00
60. 4D1	431.54	0.89%	2,239,697	0.78%	5,190.01
61. 4D	1,988.09	4.11%	9,900,681	3.44%	4,980.00
62. Total	48,418.54	100.00%	287,584,325	100.00%	5,939.55
<b>Grass</b>					
63. 1G1	2,886.47	46.27%	7,226,856	46.74%	2,503.70
64. 1G	1,603.02	25.70%	4,081,146	26.39%	2,545.91
65. 2G1	1,342.82	21.53%	3,196,712	20.67%	2,380.60
66. 2G	405.70	6.50%	957,528	6.19%	2,360.19
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	6,238.01	100.00%	15,462,242	100.00%	2,478.71
<b>Irrigated Total</b>					
Irrigated Total	79,160.74	57.62%	494,046,101	61.93%	6,241.05
<b>Dry Total</b>					
Dry Total	48,418.54	35.25%	287,584,325	36.05%	5,939.55
<b>Grass Total</b>					
Grass Total	6,238.01	4.54%	15,462,242	1.94%	2,478.71
72. Waste	3,555.27	2.59%	642,648	0.08%	180.76
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	100.38	0.07%	0	0.00%	0.00
75. Market Area Total	137,372.56	100.00%	797,735,316	100.00%	5,807.09

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,757.03	10.82%	18,582,383	11.88%	6,740.00
46. 1A	4,640.87	18.22%	30,281,695	19.36%	6,525.00
47. 2A1	4,491.32	17.63%	28,340,246	18.12%	6,310.00
48. 2A	7,615.72	29.89%	46,455,892	29.71%	6,100.00
49. 3A1	342.23	1.34%	2,014,025	1.29%	5,885.00
50. 3A	426.12	1.67%	2,416,104	1.55%	5,670.01
51. 4A1	4,804.89	18.86%	26,210,691	16.76%	5,455.00
52. 4A	396.95	1.56%	2,080,014	1.33%	5,239.99
<b>53. Total</b>	<b>25,475.13</b>	<b>100.00%</b>	<b>156,381,050</b>	<b>100.00%</b>	<b>6,138.58</b>
<b>Dry</b>					
54. 1D1	5,803.74	6.15%	37,347,079	6.74%	6,435.00
55. 1D	41,798.10	44.27%	260,193,694	46.96%	6,225.01
56. 2D1	10,512.11	11.13%	63,207,987	11.41%	6,012.87
57. 2D	437.46	0.46%	2,541,643	0.46%	5,810.00
58. 3D1	1,554.27	1.65%	8,685,486	1.57%	5,588.14
59. 3D	30,765.22	32.58%	164,286,273	29.65%	5,340.00
60. 4D1	744.04	0.79%	3,839,931	0.69%	5,160.92
61. 4D	2,808.80	2.97%	13,987,826	2.52%	4,980.00
<b>62. Total</b>	<b>94,423.74</b>	<b>100.00%</b>	<b>554,089,919</b>	<b>100.00%</b>	<b>5,868.12</b>
<b>Grass</b>					
63. 1G1	3,391.81	47.46%	8,400,726	47.91%	2,476.77
64. 1G	1,984.42	27.77%	4,909,536	28.00%	2,474.04
65. 2G1	1,307.03	18.29%	3,132,748	17.87%	2,396.84
66. 2G	462.92	6.48%	1,090,179	6.22%	2,355.01
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
<b>71. Total</b>	<b>7,146.18</b>	<b>100.00%</b>	<b>17,533,189</b>	<b>100.00%</b>	<b>2,453.51</b>
<b>Irrigated Total</b>	<b>25,475.13</b>	<b>19.39%</b>	<b>156,381,050</b>	<b>21.46%</b>	<b>6,138.58</b>
<b>Dry Total</b>	<b>94,423.74</b>	<b>71.88%</b>	<b>554,089,919</b>	<b>76.02%</b>	<b>5,868.12</b>
<b>Grass Total</b>	<b>7,146.18</b>	<b>5.44%</b>	<b>17,533,189</b>	<b>2.41%</b>	<b>2,453.51</b>
72. Waste	4,313.58	3.28%	827,472	0.11%	191.83
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>131,358.63</b>	<b>100.00%</b>	<b>728,831,630</b>	<b>100.00%</b>	<b>5,548.41</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	181.69	25.07%	1,224,592	26.46%	6,740.01
46. 1A	161.25	22.25%	1,052,157	22.74%	6,525.00
47. 2A1	200.61	27.68%	1,265,851	27.35%	6,310.01
48. 2A	150.96	20.83%	920,856	19.90%	6,100.00
49. 3A1	1.09	0.15%	6,415	0.14%	5,885.32
50. 3A	1.43	0.20%	8,108	0.18%	5,669.93
51. 4A1	19.76	2.73%	107,791	2.33%	5,455.01
52. 4A	7.99	1.10%	41,868	0.90%	5,240.05
<b>53. Total</b>	<b>724.78</b>	<b>100.00%</b>	<b>4,627,638</b>	<b>100.00%</b>	<b>6,384.89</b>
<b>Dry</b>					
54. 1D1	430.41	18.56%	2,729,855	19.94%	6,342.45
55. 1D	425.82	18.36%	2,650,735	19.36%	6,225.01
56. 2D1	777.94	33.54%	4,683,197	34.21%	6,020.00
57. 2D	2.89	0.12%	16,791	0.12%	5,810.03
58. 3D1	455.67	19.65%	2,445,999	17.87%	5,367.92
59. 3D	39.97	1.72%	213,440	1.56%	5,340.01
60. 4D1	96.89	4.18%	502,861	3.67%	5,190.02
61. 4D	89.84	3.87%	447,402	3.27%	4,979.99
<b>62. Total</b>	<b>2,319.43</b>	<b>100.00%</b>	<b>13,690,280</b>	<b>100.00%</b>	<b>5,902.43</b>
<b>Grass</b>					
63. 1G1	362.07	56.26%	894,945	56.81%	2,471.75
64. 1G	165.32	25.69%	406,688	25.82%	2,460.00
65. 2G1	46.61	7.24%	109,766	6.97%	2,354.99
66. 2G	69.58	10.81%	163,861	10.40%	2,355.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
<b>71. Total</b>	<b>643.58</b>	<b>100.00%</b>	<b>1,575,260</b>	<b>100.00%</b>	<b>2,447.65</b>
<hr/>					
<b>Irrigated Total</b>	<b>724.78</b>	<b>11.76%</b>	<b>4,627,638</b>	<b>22.80%</b>	<b>6,384.89</b>
<b>Dry Total</b>	<b>2,319.43</b>	<b>37.63%</b>	<b>13,690,280</b>	<b>67.46%</b>	<b>5,902.43</b>
<b>Grass Total</b>	<b>643.58</b>	<b>10.44%</b>	<b>1,575,260</b>	<b>7.76%</b>	<b>2,447.65</b>
72. Waste	2,476.74	40.18%	401,948	1.98%	162.29
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>6,164.53</b>	<b>100.00%</b>	<b>20,295,126</b>	<b>100.00%</b>	<b>3,292.24</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	465.05	29.03%	3,134,436	30.79%	6,740.00
46. 1A	50.72	3.17%	330,950	3.25%	6,525.04
47. 2A1	639.95	39.95%	4,038,087	39.67%	6,310.00
48. 2A	375.69	23.46%	2,291,709	22.51%	6,100.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	19.98	1.25%	113,288	1.11%	5,670.07
51. 4A1	35.34	2.21%	192,780	1.89%	5,455.01
52. 4A	15.01	0.94%	78,654	0.77%	5,240.11
<b>53. Total</b>	<b>1,601.74</b>	<b>100.00%</b>	<b>10,179,904</b>	<b>100.00%</b>	<b>6,355.53</b>
<b>Dry</b>					
54. 1D1	609.14	20.70%	3,916,427	22.39%	6,429.44
55. 1D	294.75	10.02%	1,834,825	10.49%	6,225.02
56. 2D1	1,102.23	37.46%	6,583,706	37.64%	5,973.08
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	774.38	26.32%	4,332,658	24.77%	5,595.00
59. 3D	47.00	1.60%	250,565	1.43%	5,331.17
60. 4D1	42.93	1.46%	212,865	1.22%	4,958.42
61. 4D	72.05	2.45%	358,806	2.05%	4,979.96
<b>62. Total</b>	<b>2,942.48</b>	<b>100.00%</b>	<b>17,489,852</b>	<b>100.00%</b>	<b>5,943.92</b>
<b>Grass</b>					
63. 1G1	573.97	66.56%	1,411,964	66.88%	2,460.00
64. 1G	193.55	22.45%	476,132	22.55%	2,459.99
65. 2G1	81.61	9.46%	192,192	9.10%	2,355.01
66. 2G	13.15	1.53%	30,970	1.47%	2,355.13
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
<b>71. Total</b>	<b>862.28</b>	<b>100.00%</b>	<b>2,111,258</b>	<b>100.00%</b>	<b>2,448.46</b>
<b>Irrigated Total</b>	<b>1,601.74</b>	<b>17.84%</b>	<b>10,179,904</b>	<b>33.47%</b>	<b>6,355.53</b>
<b>Dry Total</b>	<b>2,942.48</b>	<b>32.78%</b>	<b>17,489,852</b>	<b>57.51%</b>	<b>5,943.92</b>
<b>Grass Total</b>	<b>862.28</b>	<b>9.61%</b>	<b>2,111,258</b>	<b>6.94%</b>	<b>2,448.46</b>
72. Waste	3,569.50	39.77%	633,332	2.08%	177.43
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>8,976.00</b>	<b>100.00%</b>	<b>30,414,346</b>	<b>100.00%</b>	<b>3,388.41</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	220.60	12.02%	1,486,842	12.94%	6,739.99
46. 1A	172.04	9.38%	1,122,563	9.77%	6,525.01
47. 2A1	711.81	38.79%	4,491,521	39.10%	6,310.00
48. 2A	579.96	31.61%	3,537,756	30.80%	6,100.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	140.49	7.66%	796,578	6.93%	5,670.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	9.98	0.54%	52,296	0.46%	5,240.08
<b>53. Total</b>	<b>1,834.88</b>	<b>100.00%</b>	<b>11,487,556</b>	<b>100.00%</b>	<b>6,260.66</b>
<b>Dry</b>					
54. 1D1	101.17	11.89%	651,029	13.00%	6,435.00
55. 1D	9.05	1.06%	56,336	1.12%	6,224.97
56. 2D1	414.20	48.68%	2,493,480	49.79%	6,019.99
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	274.46	32.26%	1,535,601	30.66%	5,594.99
59. 3D	35.15	4.13%	187,701	3.75%	5,340.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	16.78	1.97%	83,564	1.67%	4,979.98
<b>62. Total</b>	<b>850.81</b>	<b>100.00%</b>	<b>5,007,711</b>	<b>100.00%</b>	<b>5,885.82</b>
<b>Grass</b>					
63. 1G1	833.47	89.19%	2,120,744	89.17%	2,544.48
64. 1G	99.92	10.69%	255,005	10.72%	2,552.09
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	1.11	0.12%	2,614	0.11%	2,354.95
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
<b>71. Total</b>	<b>934.50</b>	<b>100.00%</b>	<b>2,378,363</b>	<b>100.00%</b>	<b>2,545.06</b>
<b>Irrigated Total</b>	<b>1,834.88</b>	<b>28.19%</b>	<b>11,487,556</b>	<b>59.78%</b>	<b>6,260.66</b>
<b>Dry Total</b>	<b>850.81</b>	<b>13.07%</b>	<b>5,007,711</b>	<b>26.06%</b>	<b>5,885.82</b>
<b>Grass Total</b>	<b>934.50</b>	<b>14.36%</b>	<b>2,378,363</b>	<b>12.38%</b>	<b>2,545.06</b>
72. Waste	2,889.31	44.39%	341,578	1.78%	118.22
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>6,509.50</b>	<b>100.00%</b>	<b>19,215,208</b>	<b>100.00%</b>	<b>2,951.87</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 6

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	62.16	100.00%	392,230	100.00%	6,310.01
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	62.16	100.00%	392,230	100.00%	6,310.01
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	60.38	100.00%	363,488	100.00%	6,020.01
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	60.38	100.00%	363,488	100.00%	6,020.01
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<b>Irrigated Total</b>					
Irrigated Total	62.16	50.24%	392,230	51.89%	6,310.01
<b>Dry Total</b>					
Dry Total	60.38	48.80%	363,488	48.08%	6,020.01
<b>Grass Total</b>					
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	1.19	0.96%	238	0.03%	200.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	123.73	100.00%	755,956	100.00%	6,109.72

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	199.79	7.12%	1,346,584	7.63%	6,740.00
46. 1A	22.80	0.81%	148,770	0.84%	6,525.00
47. 2A1	1,948.59	69.46%	12,295,605	69.63%	6,310.00
48. 2A	634.02	22.60%	3,867,522	21.90%	6,100.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
<b>53. Total</b>	<b>2,805.20</b>	<b>100.00%</b>	<b>17,658,481</b>	<b>100.00%</b>	<b>6,294.91</b>
<b>Dry</b>					
54. 1D1	104.89	8.62%	674,967	9.53%	6,435.00
55. 1D	1.88	0.15%	11,704	0.17%	6,225.53
56. 2D1	449.20	36.93%	2,704,182	38.16%	6,020.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	660.35	54.29%	3,694,659	52.14%	5,595.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
<b>62. Total</b>	<b>1,216.32</b>	<b>100.00%</b>	<b>7,085,512</b>	<b>100.00%</b>	<b>5,825.37</b>
<b>Grass</b>					
63. 1G1	36.33	68.35%	89,372	68.35%	2,460.01
64. 1G	16.82	31.65%	41,377	31.65%	2,459.99
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
<b>71. Total</b>	<b>53.15</b>	<b>100.00%</b>	<b>130,749</b>	<b>100.00%</b>	<b>2,460.00</b>
<b>Irrigated Total</b>	<b>2,805.20</b>	<b>67.78%</b>	<b>17,658,481</b>	<b>70.95%</b>	<b>6,294.91</b>
<b>Dry Total</b>	<b>1,216.32</b>	<b>29.39%</b>	<b>7,085,512</b>	<b>28.47%</b>	<b>5,825.37</b>
<b>Grass Total</b>	<b>53.15</b>	<b>1.28%</b>	<b>130,749</b>	<b>0.53%</b>	<b>2,460.00</b>
72. Waste	63.92	1.54%	12,784	0.05%	200.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>4,138.59</b>	<b>100.00%</b>	<b>24,887,526</b>	<b>100.00%</b>	<b>6,013.53</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 8

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	15.75	1.85%	106,155	2.00%	6,740.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	518.89	60.95%	3,274,196	61.64%	6,310.00
48. 2A	316.69	37.20%	1,931,809	36.37%	6,100.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
<b>53. Total</b>	<b>851.33</b>	<b>100.00%</b>	<b>5,312,160</b>	<b>100.00%</b>	<b>6,239.84</b>
<b>Dry</b>					
54. 1D1	106.05	12.05%	682,432	13.28%	6,435.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	297.05	33.75%	1,788,241	34.80%	6,020.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	474.88	53.96%	2,656,957	51.70%	5,595.01
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2.13	0.24%	11,055	0.22%	5,190.14
61. 4D	0.00	0.00%	0	0.00%	0.00
<b>62. Total</b>	<b>880.11</b>	<b>100.00%</b>	<b>5,138,685</b>	<b>100.00%</b>	<b>5,838.68</b>
<b>Grass</b>					
63. 1G1	40.29	46.96%	99,113	47.58%	2,459.99
64. 1G	19.28	22.47%	47,429	22.77%	2,460.01
65. 2G1	26.23	30.57%	61,771	29.65%	2,354.98
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
<b>71. Total</b>	<b>85.80</b>	<b>100.00%</b>	<b>208,313</b>	<b>100.00%</b>	<b>2,427.89</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>851.33</b>	<b>45.26%</b>	<b>5,312,160</b>	<b>49.78%</b>	<b>6,239.84</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>880.11</b>	<b>46.79%</b>	<b>5,138,685</b>	<b>48.15%</b>	<b>5,838.68</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>85.80</b>	<b>4.56%</b>	<b>208,313</b>	<b>1.95%</b>	<b>2,427.89</b>
72. Waste	63.77	3.39%	12,754	0.12%	200.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	12.20	0.65%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>1,881.01</b>	<b>100.00%</b>	<b>10,671,912</b>	<b>100.00%</b>	<b>5,673.50</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	80.95	525,532	11,882.00	74,009,701	100,553.01	625,549,887	112,515.96	700,085,120
<b>77. Dry Land</b>	162.27	927,783	11,482.50	67,538,576	139,467.04	821,983,413	151,111.81	890,449,772
<b>78. Grass</b>	12.20	29,672	1,798.94	4,402,983	14,152.36	34,966,719	15,963.50	39,399,374
<b>79. Waste</b>	12.77	2,534	2,238.69	340,816	14,681.82	2,529,404	16,933.28	2,872,754
<b>80. Other</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>81. Exempt</b>	12.20	0	0.00	0	100.38	0	112.58	0
<b>82. Total</b>	<b>268.19</b>	<b>1,485,521</b>	<b>27,402.13</b>	<b>146,292,076</b>	<b>268,854.23</b>	<b>1,485,029,423</b>	<b>296,524.55</b>	<b>1,632,807,020</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	112,515.96	37.94%	700,085,120	42.88%	6,222.10
<b>Dry Land</b>	151,111.81	50.96%	890,449,772	54.53%	5,892.66
<b>Grass</b>	15,963.50	5.38%	39,399,374	2.41%	2,468.09
<b>Waste</b>	16,933.28	5.71%	2,872,754	0.18%	169.65
<b>Other</b>	0.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	112.58	0.04%	0	0.00%	0.00
<b>Total</b>	<b>296,524.55</b>	<b>100.00%</b>	<b>1,632,807,020</b>	<b>100.00%</b>	<b>5,506.48</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Ag 1	103	2,524,263	35	1,203,122	37	2,992,548	140	6,719,933	17,140
83.2 Ag 2	2	162,703	7	72,728	8	985,881	10	1,221,312	0
83.3 Ames/nckrson/winslow	23	101,665	142	618,527	196	6,149,766	219	6,869,958	2,090
83.4 Commercial Rural	2	113,365	1	646,960	1	250,385	3	1,010,710	0
83.5 Dodge & Scribner	60	309,211	653	2,618,775	659	51,795,046	719	54,723,032	396,885
83.6 Fremont	648	14,187,451	8,772	162,183,267	9,273	1,097,992,125	9,921	1,274,362,843	8,519,779
83.7 Hooper	43	513,963	367	4,866,148	368	29,689,587	411	35,069,698	818,086
83.8 Inglewood	29	444,937	101	2,644,799	127	11,811,812	156	14,901,548	162,884
83.9 Lakes A	161	9,306,386	459	38,460,474	476	109,132,815	637	156,899,675	4,927,624
83.10 Lakes B	19	6,850,063	11	1,900,160	356	21,823,820	375	30,574,043	714,245
83.11 North Bend	46	478,576	475	3,944,414	480	41,130,151	526	45,553,141	398,053
83.12 Recreational	22	556,352	2	48,189	2	7,308	24	611,849	0
83.13 Rural Res	141	3,603,790	1,047	46,402,031	1,064	147,967,722	1,205	197,973,543	2,275,305
83.14 Snyder & Uehling	25	145,865	259	1,644,673	264	15,200,385	289	16,990,923	77,249
84 Residential Total	1,324	39,298,590	12,331	267,254,267	13,311	1,536,929,351	14,635	1,843,482,208	18,309,340

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	Ag 1	1	84,821	1	105,150	1	0	2	189,971	0
85.2	Ag 2	1	7,800	0	0	0	0	1	7,800	0
85.3	Ames/nckrson/winslow	8	34,735	23	219,430	25	1,591,484	33	1,845,649	0
85.4	Commercial Rural	31	1,022,810	14	210,251	15	1,761,485	46	2,994,546	32,056
85.5	Dodge & Scribner	18	277,280	131	1,018,600	131	18,688,540	149	19,984,420	27,615
85.6	Fremont	202	17,197,611	930	95,786,995	948	390,810,118	1,150	503,794,724	19,403,460
85.7	Hooper	7	60,947	57	472,710	60	6,190,547	67	6,724,204	44,905
85.8	Inglewood	7	321,080	21	691,041	21	2,421,434	28	3,433,555	0
85.9	Lakes A	0	0	1	3,315	1	11,356	1	14,671	0
85.10	North Bend	26	272,426	93	723,181	100	10,855,089	126	11,850,696	14,609
85.11	Rural Res	5	290,512	3	40,305	3	183,245	8	514,062	0
85.12	Snyder & Uehling	20	191,255	68	453,730	71	5,528,838	91	6,173,823	0
86	Commercial Total	326	19,761,277	1,342	99,724,708	1,376	438,042,136	1,702	557,528,121	19,522,645

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	2,718.27	46.52%	6,686,934	47.10%	2,460.00
88. 1G	1,419.41	24.29%	3,491,757	24.60%	2,460.01
89. 2G1	1,302.63	22.29%	3,067,702	21.61%	2,355.01
90. 2G	403.24	6.90%	949,631	6.69%	2,355.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	5,843.55	100.00%	14,196,024	100.00%	2,429.35
<b>CRP</b>					
96. 1C1	168.20	42.64%	539,922	42.64%	3,210.00
97. 1C	183.61	46.55%	589,389	46.55%	3,210.00
98. 2C1	40.19	10.19%	129,010	10.19%	3,210.00
99. 2C	2.46	0.62%	7,897	0.62%	3,210.16
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	394.46	100.00%	1,266,218	100.00%	3,210.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	5,843.55	93.68%	14,196,024	91.81%	2,429.35
CRP Total	394.46	6.32%	1,266,218	8.19%	3,210.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	6,238.01	100.00%	15,462,242	100.00%	2,478.71

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	3,315.99	47.58%	8,157,344	48.08%	2,460.00
88. 1G	1,947.29	27.94%	4,790,347	28.24%	2,460.01
89. 2G1	1,243.07	17.84%	2,927,436	17.26%	2,355.00
90. 2G	462.92	6.64%	1,090,179	6.43%	2,355.01
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	6,969.27	100.00%	16,965,306	100.00%	2,434.30
<b>CRP</b>					
96. 1C1	75.82	42.86%	243,382	42.86%	3,210.00
97. 1C	37.13	20.99%	119,189	20.99%	3,210.05
98. 2C1	63.96	36.15%	205,312	36.15%	3,210.01
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	176.91	100.00%	567,883	100.00%	3,210.01
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	6,969.27	97.52%	16,965,306	96.76%	2,434.30
CRP Total	176.91	2.48%	567,883	3.24%	3,210.01
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	7,146.18	100.00%	17,533,189	100.00%	2,453.51

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	356.40	55.87%	876,744	56.31%	2,460.00
88. 1G	165.32	25.92%	406,688	26.12%	2,460.00
89. 2G1	46.61	7.31%	109,766	7.05%	2,354.99
90. 2G	69.58	10.91%	163,861	10.52%	2,355.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	637.91	100.00%	1,557,059	100.00%	2,440.88
<b>CRP</b>					
96. 1C1	5.67	100.00%	18,201	100.00%	3,210.05
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	5.67	100.00%	18,201	100.00%	3,210.05
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	637.91	99.12%	1,557,059	98.84%	2,440.88
CRP Total	5.67	0.88%	18,201	1.16%	3,210.05
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	643.58	100.00%	1,575,260	100.00%	2,447.65

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	573.97	66.56%	1,411,964	66.88%	2,460.00
88. 1G	193.55	22.45%	476,132	22.55%	2,459.99
89. 2G1	81.61	9.46%	192,192	9.10%	2,355.01
90. 2G	13.15	1.53%	30,970	1.47%	2,355.13
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	862.28	100.00%	2,111,258	100.00%	2,448.46
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	862.28	100.00%	2,111,258	100.00%	2,448.46
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	862.28	100.00%	2,111,258	100.00%	2,448.46

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

Market Area 5

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	739.59	89.28%	1,819,389	89.29%	2,460.00
88. 1G	87.65	10.58%	215,618	10.58%	2,459.99
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	1.11	0.13%	2,614	0.13%	2,354.95
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	828.35	100.00%	2,037,621	100.00%	2,459.86
<b>CRP</b>					
96. 1C1	93.88	88.44%	301,355	88.44%	3,210.00
97. 1C	12.27	11.56%	39,387	11.56%	3,210.02
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	106.15	100.00%	340,742	100.00%	3,210.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	828.35	88.64%	2,037,621	85.67%	2,459.86
CRP Total	106.15	11.36%	340,742	14.33%	3,210.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	934.50	100.00%	2,378,363	100.00%	2,545.06

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

Market Area 6

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	0.00	0.00%	0	0.00%	0.00
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	0.00	0.00%	0	0.00%	0.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	0.00	0.00%	0	0.00%	0.00

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

Market Area 7

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	36.33	68.35%	89,372	68.35%	2,460.01
88. 1G	16.82	31.65%	41,377	31.65%	2,459.99
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	53.15	100.00%	130,749	100.00%	2,460.00
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	53.15	100.00%	130,749	100.00%	2,460.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	53.15	100.00%	130,749	100.00%	2,460.00

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

Market Area 8

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	40.29	46.96%	99,113	47.58%	2,459.99
88. 1G	19.28	22.47%	47,429	22.77%	2,460.01
89. 2G1	26.23	30.57%	61,771	29.65%	2,354.98
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	85.80	100.00%	208,313	100.00%	2,427.89
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	85.80	100.00%	208,313	100.00%	2,427.89
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	85.80	100.00%	208,313	100.00%	2,427.89

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

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	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	1,683,833,605	1,837,738,759	153,905,154	9.14%	18,292,200	8.05%
02. Recreational	5,218,657	5,743,449	524,792	10.06%	17,140	9.73%
03. Ag-Homesite Land, Ag-Res Dwelling	72,511,676	74,370,580	1,858,904	2.56%	696,816	1.60%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,761,563,938</b>	<b>1,917,852,788</b>	<b>156,288,850</b>	<b>8.87%</b>	<b>19,006,156</b>	<b>7.79%</b>
05. Commercial	393,758,937	393,054,280	-704,657	-0.18%	4,595,826	-1.35%
06. Industrial	166,049,210	164,473,841	-1,575,369	-0.95%	14,926,819	-9.94%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>559,808,147</b>	<b>557,528,121</b>	<b>-2,280,026</b>	<b>-0.41%</b>	<b>19,522,645</b>	<b>-3.89%</b>
08. Ag-Farmsite Land, Outbuildings	50,224,528	54,069,176	3,844,648	7.65%	3,606,596	0.47%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	774,560	750,120	-24,440	-3.16%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>50,999,088</b>	<b>54,819,296</b>	<b>3,820,208</b>	<b>7.49%</b>	<b>3,606,596</b>	<b>0.42%</b>
12. Irrigated	697,640,482	700,085,120	2,444,638	0.35%		
13. Dryland	889,064,064	890,449,772	1,385,708	0.16%		
14. Grassland	37,212,499	39,399,374	2,186,875	5.88%		
15. Wasteland	2,861,979	2,872,754	10,775	0.38%		
16. Other Agland	0	0	0			
<b>17. Total Agricultural Land</b>	<b>1,626,779,024</b>	<b>1,632,807,020</b>	<b>6,027,996</b>	<b>0.37%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>3,999,150,197</b>	<b>4,163,007,225</b>	<b>163,857,028</b>	<b>4.10%</b>	<b>42,135,397</b>	<b>3.04%</b>

## 2020 Assessment Survey for Dodge County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	0
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	1 Head Appraiser Assistant, 1 Appraiser Assistant, 2 Appraiser Listers
<b>3.</b>	<b>Other full-time employees:</b>
	4 Administrative Assistant
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$536,835
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$517,000
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$156,709
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	N/A
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$116,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$13,000
<b>12.</b>	<b>Other miscellaneous funds:</b>
	\$231,291 (Assessor and Staff; Printing; Computer Repairs; Office Equipment and Supplies; Vehicle Maintenance; Misc)
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$139,798 -- Employee turnover & less operating expenses than anticipated.

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Vanguard Appraisals Inc.
2.	<b>CAMA software:</b>
	Vanguard Appraisals Inc.
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessment Staff
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes. It is <a href="https://dodge.gworks.com">https://dodge.gworks.com</a> .
7.	<b>Who maintains the GIS software and maps?</b>
	gWorks
8.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Pictometry
9.	<b>When was the aerial imagery last updated?</b>
	2018????
10.	<b>Personal Property software:</b>
	Vanguard Appraisals Inc.

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes

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

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Tax Valuation Inc. finished appraising top 225 Commercial/Industrial properties, entered information into CAMA system, and provided updated depreciation tables.
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	Eagle View Technologies: Pictometry Online (Office use only)

**E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Normally - No (See above D. Contracted Services 1.)
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Licensed Appraisers for contract work, Real Property Appraisal or Real Estate training and/or experience, course work, training, etc. as deemed necessary by County for County Appraiser
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Tax Valuation Inc. provided updated values and depreciation tables for the top 225 Commercial/Industrial parcels

## 2020 Residential Assessment Survey for Dodge County

<b>1.</b>	<b>Valuation data collection done by:</b>																								
	Assessor; Head Appraiser; Appraiser Assistant; Appraiser Listers; Administrative Staff																								
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																								
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																								
	Cost approach with market depreciation is used to estimate the market value of residential properties.																								
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																								
	Both. Depreciation tables are based on local market information.																								
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>																								
	No; there is one depreciation table County-wide																								
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																								

Vacant lot analysis and sales are used to determine residential lot values.

**7. How are rural residential site values developed?**

Studied total improved sales and backed into land value by using abstraction method.

**8. Are there form 191 applications on file?**

Yes?

**9. Describe the methodology used to determine value for vacant lots being held for sale or resale?**

They are valued similar to all residential land within the county: a vacant lot discount is determined by analyzing sales, holding periods and other factors associated with vacant land held for redevelopment, which then is applied to vacant land being held for redevelopment using a discounted cash flow analysis.

**10.**

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2013-2018	2015-2018	2017	2015-2018
2	2013	2015	2009	2011-2012
3	2018	2018	2018	2018
4	2013	2018	2017	2017
5	2013	2018	2016	2016
6	2013	2015	2009	2008-2010
8	2013	2018	2016	2016
9	2013	2015	2014	2014
10	2013	2015	2014	2014 - 2016
11	2013	2015	2016	2016
AG	2013	2015	2016	Started 2016

Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.

Valuation Group 1, Fremont -- Market area 300 inspection and reassessment - Started in 2015, completed 1,480 parcels in 2018.

Valuation Group 4, Dodge inspection completed in 2017

Valuation Group 8, Nickerson and Winslow inspection completed in 2016

Valuation Group 10, McGinn's and Schurman's inspection completed in 2016

Started Ag in 2016. - still in process of review

## 2020 Commercial Assessment Survey for Dodge County

<b>1.</b>	<b>Valuation data collection done by:</b>																		
	Assessor; Head Appraiser; Appraiser Assistants; Appraiser Listers; Administrative Staff																		
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>																		
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																		
	Primarily cost approach with depreciation established from sale information. Income information is used when there is sufficient data -- primarily for rent-restricted housing facilities.																		
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																		
	The County looks for comparable sales, including outside the county.																		
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																		
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<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																		
	Yes																		
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																		
	Primarily vacant sales analysis.																		
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	<p>Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.</p> <p>Valuation Group 1 - ongoing, 1/6 of Fremont parcels per year                      Valuation Group 5 - Uehling inspections completed 2016                      Valuation Group 8 - Nickerson inspections completed 2016</p>																		

## 2020 Agricultural Assessment Survey for Dodge County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	Assessor, Head Appraiser; Appraiser Assistant; Appraiser Listers and Administrative Staff							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
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<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	Sold property is reviewed and the sale prices analyzed. Similar LCGs are compared to determine if market areas need to be created or combined.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	Rural residential parcels are stratified by area then analyzed to determine value differences, if any. Most recreational properties are in areas adjoining the Platte and Elkhorn Rivers and Maple Creek.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>							
	Yes							
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>							
	Intensive use land is valued the same as farm site, based on the land can be converted back to crop land.							
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	The assessor and head appraiser reviews every sale in the county to see what the selling price per acre was. A physical review also occurs, which leads to more information about the sale, such as obvious signs of recreational usage. Additionally, permit reviews discover non-agricultural characteristics.							
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>							
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>							
	N/A							
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>							
	unknown?							

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

**2019 PLAN OF ASSESSMENT  
FOR  
DODGE COUNTY**  
Prepared by Debbie Churchill, Assessor

**Plan of Assessment Requirements:**

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

**Real Property Assessment Requirements:**

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

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

See Neb. Rev. Stat. §77-201 (2009).

**General Description of Real Property in Dodge County:**

Per the 2019 County Abstract, Dodge County consists of the following real property types:

Total Parcels in Dodge County: 20,662  
Total Taxable Value Base: \$4,024,707,965

	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>Taxable Value</u>	<u>% of Taxable Value Base</u>
<b>Residential</b>	<b>14,472</b>	<b>70.04%</b>	<b>\$ 1,690,417,846</b>	<b>42.00%</b>
<b>Commercial</b>	<b>1,396</b>	<b>6.76%</b>	<b>\$ 397,259,633</b>	<b>9.87%</b>
<b>Industrial</b>	<b>308</b>	<b>1.50%</b>	<b>\$ 173,559,744</b>	<b>4.31%</b>
<b>Recreational</b>	<b>144</b>	<b>0.70%</b>	<b>\$ 4,788,369</b>	<b>0.12%</b>
<b>Agricultural</b>	<b>4,340</b>	<b>21.00%</b>	<b>\$ 1,758,682,373</b>	<b>43.70%</b>
<i>Special Value</i>	<i>0</i>	<i>0.00%</i>	<i>\$ 0</i>	<i>0.00%</i>

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

Agricultural land - taxable acres: 298,050.76

Other pertinent facts: Dodge County is 528 square miles or 337,920 acres of which 43.00% is agricultural broken down into the following categories:

	<u>Taxable Acres</u>	<u>% of Total Taxable Acres</u>
<b>Irrigated</b>	<b>112,310.35</b>	<b>37.68%</b>
<b>Dry</b>	<b>151,837.76</b>	<b>50.94%</b>
<b>Grass</b>	<b>16,685.03</b>	<b>5.59%</b>
<b>Waste</b>	<b>17,217.62</b>	<b>5.78%</b>
<b>Other</b>	<b>0.00</b>	<b>0.00%</b>
<b>Ag Exempt</b>	<b>28.10</b>	<b>0.01%</b>

Dodge County also consists of four cities (Fremont [County Seat], Hooper, North Bend, Scribner); six villages (Dodge, Inglewood, Nickerson, Snyder, Winslow, Uehling); and one unincorporated community (Ames).

For more information, see 2019 Reports & Opinions, Abstract, and Assessor Survey.

### **Current Resources:**

#### **A. Staff/Budget/Training**

1 Assessor; 3 full-time Assessment Clerks; 1 Head Appraiser, 1 Appraiser Assistant II, 1 Appraiser Assistant I, & 1 part-time Appraiser Assistant II.

The total budget for Dodge County for fiscal period 2019/2020 is \$557,200. This includes money for technological budget items such as the Vanguard CAMA System, gWorks GIS website, and upgraded Pictometry.

The assessor is required to obtain 60 hours of continuing education every 4 years to maintain certification. She is currently working on educational hours required, as well as attending workshops and meetings to further her knowledge of the assessment and appraisal fields.

There are no continuing education requirements for the Assessment staff at this time. However, classes are voluntarily attended throughout the year on various subjects such as Vanguard user groups and webinars, GIS training, and classes provided by or through the Nebraska Department of Revenue.

There are no continuing education requirements for the Head Appraiser, Appraiser Assistants, and Appraiser Lister at this time. However, classes are voluntarily attended throughout the year on various subjects such as Vanguard user education and webinars, GIS training, and classes provided by or through the Nebraska Department of Revenue, such as residential, commercial, mass appraisals, and the like.

## **B. Cadastral Maps**

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

## **C. Property Record Cards**

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

## **D. Software for CAMA, Assessment Administration, GIS**

Even though Dodge County's CAMA System conversion from Orion/Tyler Technologies to Vanguard was completed on August 1, 2018, there is still much clean-up work to be done. GIS mapping became available in June of 2014 with Beacon/Schneider Corp, replaced by GIS Workshop (now gWorks) on August 1, 2016. Dodge County also utilizes Pictometry as an additional aid. The Assessor's Office is always looking for new ways to update the information found under the Assessor Tab for the GIS Website. This information greatly benefits the Assessor, other county offices, and the general public.

## **E. Web based – Property Record Information Access**

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

## **Current Assessment Procedures for Real Property:**

### **A. Discover, List & Inventory All Property**

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

Property Assessment Division and used as part of the State Sales File from which statistics and ratios are derived.

Sales Reviews on both Residential and Commercial properties are verified on LoopNet and the MLS. If further information is needed or questions arise, printed questionnaires may be mailed to both the buyer and seller for clarification.

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

## **B. Data Collection**

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

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

## **C. Review Assessment Sales Ratio Studies before Assessment Actions**

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

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

## **D. Approaches to Value**

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

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

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

## **E. Reconciliation of Final Value and Documentation**

See above

## **F. Review Assessment Sales Ratio Studies after Assessment Actions**

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

## G. Notices and Public Relations

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

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

It is also necessary to establish and foster a congenial working relationship with professional organizations and the general public. This includes, but not limited to: a courteous and calm atmosphere, cooperation, respect, timely and complete information, etc.

### **Level of Value, Quality, and Uniformity for Assessment Year 2019:**

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD**</u>
Residential	92%	16.23	103.35
Commercial	96%	27.72	112.50
Agricultural Land	74	22.91	110.45

Dodge County has no Special Valuation

\* COD means coefficient of dispersion

\*\*PRD means price related differential

For more information regarding statistical measures, see 2019 Reports & Opinions

### **Assessment/Appraisal Actions Completed for Assessment Year 2019:**

CAMA conversion from Orion/Tyler Technologies to Vanguard was completed as of August 1, 2018. Begin clean-up and update process on all parcels.

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

### **Residential:**

Reviewed Hooper, and parts of North Bend and certain Fremont subdivisions (Seatons, Washington Heights, Washington Heights II and III, Eastside, Lees and Halls). Adjusted values in Fremont neighborhood 301 along with Hooper and North Bend. Measurements verified/pictures updated. Updated cost tables/depreciation for Ames, Inglewood, Nickerson,

Snyder, and Uehling, as well as certain subdivisions in Fremont (mentioned above). Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2019.

Continued redefining neighborhood codes in Fremont for more uniformity and consistency.

Continued reviewing mobile homes throughout the county. Measurements verified/pictures updated. Cost tables/depreciation revised and/or updated if necessary. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2019.

**Commercial:**

Reviewed Hooper, and parts of North Bend and Fremont. Measurements verified/pictures updated. Cost tables/depreciation revised and/or updated if necessary. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2019.

Reviewed land information of Commercial/Industrial properties throughout Dodge County. Measurements entered/pictures updated. Cost tables/depreciation revised and/or updated if necessary. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct land values in place for 2019.

**Agricultural:**

Review agricultural (Improvements, Outbuildings and Land). Updated land tables. Measurements verified/pictures updated. Cost tables/depreciation revised and/or updated if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2019.

**Assessment/Appraisal Actions Planned for Assessment Year 2020:**

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

**Residential:**

Review remainder of North Bend and certain subdivisions in Fremont (Fairacres 4<sup>th</sup>, Greenlawn Addn, Greenlawn 2<sup>nd</sup>, Howard Williams 2<sup>nd</sup>, 3<sup>rd</sup>, and 4<sup>th</sup>, Mayfair, Midwest, Umsteads, Stovers, Hawthorne Park Addn, and Big Island Rd). Continue to break down Neighborhood code 301 into more equalized and homogeneous areas. Measurements verified/pictures updated. Cost tables/depreciation revised and/or updated if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2020.

Review Lake A: Lake Ventura and Timberwood properties (year-round residences). Measurements verified/pictures updated. Cost tables/depreciation/lot values revised. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2020.

Review Lake B: Emerson and Doves Cove (some seasonal and some year-round residences). Measurements verified/pictures updated. Cost tables/depreciation/lot values revised. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2020.

Review 2019 flood damaged/destroyed properties. Return reduced 2019 values to former values. Accept additional documentation from property owner as to amount of damage/destruction has been repaired/replaced. Correct values in place for 2020.

Review and identify Improvements on Leased Land (IOLL's). Send information to gWorks to identify on public GIS map. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2020.

Continue review of mobile homes throughout the county. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2020.

**Commercial:**

Review land values to correct conversion errors from CAMA system Orion/Tyler Technologies to Vanguard. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2020.

Identify all multi-family units for equalization. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2020.

Review certain Commercial occupancy codes for uniformity and equalization. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement

Review portions of North Bend and Fremont. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2020.

Review 2019 flood damaged/destroyed properties. Return reduced 2019 values to former values. Accept documentation from property owner as to how much damage/destruction has been repaired/replaced. Correct values in place for 2020.

## **Agricultural:**

Review rural residential acreages. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2020.

Review agricultural parcels (Improvements, Outbuildings and Land) for and changes and/or updates. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2020.

Review 2019 flood damaged/destroyed properties. Require property owner to provide documentation from FSA Office re: crop production and extent of any remaining damage/destruction. Correct values in place for 2020.

Review Market Area east of Fremont to determine if Special Value Area is needed.

Review land along the Platte River and Elkhorn Rivers, particularly recreational sales.

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

## **Assessment/Appraisal Actions Planned for Assessment Year 2021:**

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

## **Residential:**

Begin review of Ames, Dodge, Uehling, Winslow, and Fremont. Measurements verified and pictures updated. Cost tables and depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Continue review of 2019 flood damaged/destroyed properties. Verify repair/replacement values. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Continue review of lake properties. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Continue review of mobile homes throughout the county. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Continue review of all IOLL properties for any changes and/or updates. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for

**Commercial:**

Begin review all cities, towns, villages, unincorporated in Dodge County. Review sales to determine if values remain within statutory compliance. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Continue review of 2019 flood damaged/destroyed properties. Verify repair/replacement values. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

**Agricultural:**

Review Agland sales to determine if there is a need for Special Valuation in various areas throughout Dodge County.

Verify all rural residential acreages with 19.99 acres or less are classified as Residential. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Review sales of farm properties as well as rural residential acreages in Dodge County. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Verify if sales information still justifies our defined Market Areas, or if potential Special Value Area is needed.

Continue review of 2019 flood damaged/destroyed properties. Verify repair/replacement values and any potential crop production. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Verify sales along the Platte and Elkhorn Rivers to determine if any changes and/or updates need to be made. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

**Assessment/Appraisal Actions Planned for Assessment Year 2022:**

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

**Residential:**

Begin review of Fremont, Scribner, Snyder, and Rural subdivisions. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Continue review of 2019 flood damaged/destroyed properties. Verify repair/replacement values and any potential crop production. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Continue review of all lake properties. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Continue review of all mobile homes courts throughout county for any changes and/or updates. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Continue review of all IOLL properties for any changes and/or updates. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

**Commercial:**

Continue to review all parcels in cities, towns, villages, and unincorporated in Dodge County for any discrepancies. Review sales to determine if values remain in compliance according to statutory requirements. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

**Agricultural:**

Review sales of bare agricultural land, farm properties as well as rural residential acreages in Dodge County. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Verify sales information to justify our defined Market Areas, or potential Special Value Area.

Verify sales along rivers to determine if any changes and/or updates need to be made. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

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

**Record Maintenance, Mapping updates, Ownership Changes:**

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

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

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

**Personal Property:**

Administer annual filing of 1738 schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Reminder personal property postcards are mailed each year to those that filed a return the prior year, as well as any new businesses/agricultural equipment owners that are discovered by the assessment office. Notice was given in 2010 to all preprinted recipients that due to budgetary constraints, that would be the last year preprinted returns would be sent and a postcard reminder would be sent in the future. Instructions on how to access blank forms or preprinted forms are on the postcards.

**Permissive Exemptions:**

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

Dodge County currently has 98 approved permissive exemption applications on file for a total of 259 exempt parcels.

**Taxable Government Owned Property:**

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

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

### **Homestead Exemptions:**

Administer 1390 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

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

### **Centrally Assessed:**

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

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

### **Tax Increment Financing:**

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

Dodge County has 46 Tax Increment Financing (TIF) parcels throughout the county with a combined assessed value of \$136,649,985, a combined base value of \$6,698,022, and a combined excess value of \$129,951,963.

Forty TIF parcels in Fremont:

- (1) MDI Limited Partnership #36, d/b/a Fremont Powerhouse Apartments;
- (2) Logger Investments LLC, d/b/a/ Christensen Lumber
- (1) TCK Leasing, d/b/a/ Budweiser
- (1) Yager Hospitality
- (1) Yager Retail Project – Phase One
- (1) Yager Retail Project – Phase Two
- (20) South Broad Street Development
- (1) Fountain Springs Estates Housing Project
- (6) Costco Poultry Project
- (3) North Broad St Project, d/b/a Nebr Irrig Seeds

Two TIF parcels in Scribner:

- Sense Natural Products Inc
- Grain States Biofuels LLC, f/k/a Northeast NE Bio Diesel LLC

One TIF parcel in Snyder:

- Hunke Development LLC, d/b/a Redevelopment Area #1

Three TIF parcels in Hooper

- First National Bank Northeast

### **Tax Districts and Tax Rates:**

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

**Tax Lists:**

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

**Tax List Corrections:**

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

**County Board of Equalization:**

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

**TERC Appeals:**

Prepare information and attend taxpayer appeal hearings before TERC, defend valuation. The appraiser meets with the County Attorney prior to the hearing to prepare exhibits and work on case matters.

**TERC Statewide Equalization:**

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

**Education:**

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

**Special Valuation (Greenbelt):**

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

**Sales File:**

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

**Conclusion:**

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

Respectfully submitted:

Debbie Churchill                      10/31/2019  
Dodge County Assessor              Date

Mitch Hart                              10/31/2019  
Dodge County Appraiser              Date