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DEPARTMENT OF REVENUE

**2021 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

DAWES COUNTY



Pete Ricketts, Governor

April 7, 2021

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 Reports and Opinions of the Property Tax Administrator for Dawes County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Dawes County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Roberta Coleman, Dawes County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate a county assessor'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 IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. The Division considers this chart and the analyses of factors impacting the COD to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The 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 assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with 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.

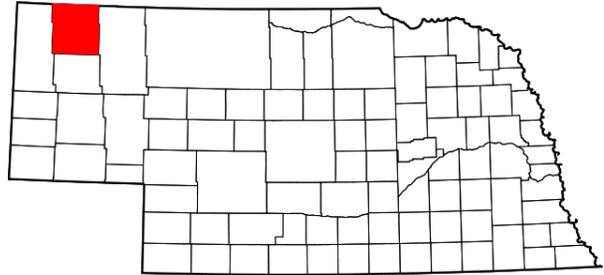
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality 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 found 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. Any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns are reported along with the results of those corrective measures.

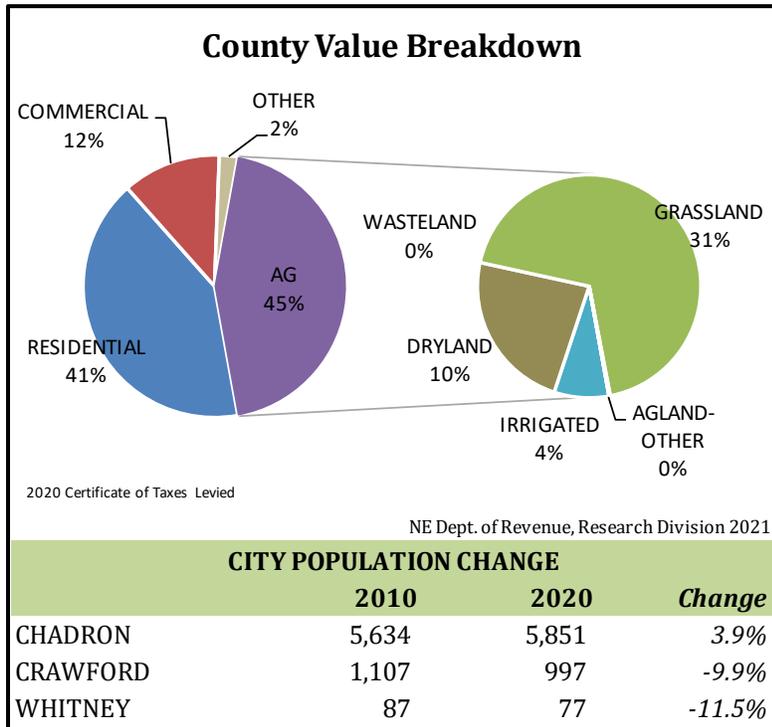
**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,396 square miles, Dawes County has 8,589 residents, per the Census Bureau Quick Facts for 2019, a 7% population decline from the 2010 U.S. Census. Reports indicate that 65% of county residents are homeowners and 75% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$97,321 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Dawes County are located in and around Chadron, the county seat. According to the latest information available from the U.S. Census Bureau, there are 259 employer establishments with total employment of 2,136.



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

2021 Residential Correlation for Dawes County

Assessment Actions

Assessment actions taken by the county assessor to address residential property for the current assessment year included a 5% increase to all Chadron residential property and an 8% increase to rural and suburban residential property.

Assessment Practice Review

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

Residential sales qualification entails the mailing of a questionnaire to the buyer involved in the sales transaction. The county assessor's personal knowledge of the county supplements this process. The percentage of residential sales used by the Dawes County Assessor is above the statewide average. Review of non-qualified residential sales showed that reasons were documented for disqualification. No apparent bias exists in the qualification determination. It is believed that all arm's-length residential sales were available for measurement purposes.

A lot/home site study is conducted during the scheduled six-year review for each valuation group. Cost and depreciation tables used to value residential property are dated 2019.

The county assessor has established three valuation groups for the residential property class that is primarily based on assessor location. They consist of the County seat located in Chadron, Crawford, the only viable village and rural and unincorporated villages (that also includes suburban residential).

The Dawes County Assessor is current with the required six-year review and inspection cycle. The county assessor's review process begins with an aerial imagery review and is followed up by a physical review if there is a question regarding the property.

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

2021 Residential Correlation for Dawes County

Description of Analysis

Dawes County has established three residential valuation groups, based on assessor location.

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

A review of the overall statistical profile for residential property indicates 234 qualified sales. Two of the three measures of central tendency are within acceptable range, with only the mean above the upper limit of the acceptable range, due to several high extreme outliers. The qualitative statistics are also above their prescribed parameters. A review of the overall statistics by Sale Price indicates that the 24 lowest dollar sales have a great influence on all of the statistical measures (these are sales less than \$30,000). As can be seen, their removal would bring the mean back into range, as well as greatly improve the qualitative statistics.

By study year, both medians and weighted means are acceptable, and the five point difference between the two could indicate a slightly rising residential market. Analysis of the sales by valuation group indicates that all three exhibit medians within acceptable range. However both qualitative statistics for Valuation Group 16 are extremely high, the COD is 43%, and the PRD is 125%. The range of extreme outliers is 37% to 286% and contributes to the qualitative statistics issue. Further review of the sales in the village indicate sale prices of \$5,000 to \$308,300. The residential market in Crawford is erratic, and it is not competitive.

Comparison of the preliminary to the final residential statistics shows a an increase of about 3% in value, which is comparable to the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL).

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	148	94.53	103.96	93.96	24.05	110.64
16	49	94.53	119.61	95.87	43.38	124.76
20	37	93.69	94.22	88.70	19.04	106.22
____ALL____	234	94.31	105.70	92.96	27.36	113.70

2021 Residential Correlation for Dawes County

Level of Value

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

2021 Commercial Correlation for Dawes County

Assessment Actions

Other than the completion of routine pick-up work, the county assessor decreased the village of Crawford commercial properties by 10% for the current assessment year.

Assessment Practice Review

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

Sales qualification and verification for commercial property begins with a questionnaire sent to all commercial property buyers. The county assessor and staff utilize personal knowledge of the county to supply any deficit of information. A comparison of the percentage of commercial sales utilized by the county with the statewide commercial usage reveals that the county's percentage is slightly below the statewide average. A review of non-qualified commercial sales shows that reasons were provided for disqualification. Thus, it is believed that all arm's-length sales were available for measurement purposes.

The last commercial lot study occurred in 2019 and the cost index and depreciation table used to establish the cost approach for commercial property is also dated 2019. The last commercial appraisal was completed in 2019 and the income approach was also used where sufficient data was available. The county is current with the required six-year physical inspection and review.

Like the residential property class, commercial property is described by three valuation groups primarily based on assessor location.

Description of Analysis

Dawes County has established three Valuation Groups for commercial property:

Valuation Groups	Description
10	Chadron commercial
16	Crawford commercial
20	Rural commercial, including suburban and the village of Whitney.

A review of the statistical profile for commercial property shows 33 qualified sales with only the median and weighted mean measures of central tendency within acceptable range. The mean and likewise the qualitative statistics are above range due to extreme sales outliers. By study year, the

2021 Commercial Correlation for Dawes County

33 sales appear to be almost evenly distributed by year, and all the medians are in range. By valuation group, only Valuation Group 10 has a significant number of sales. Valuation Group 16 reveals nine sales of which only the median appears within range. However, the COD of 42% belies this figure and the sales ratios for this group range from 77% to 389%. A substat of these nine sales appears after the commercial statistical profile in the Appendix. Due to the over-representation of Valuation Groups 10 and 16 in the sample compared to the commercial base, as well as the disparity among the three measures of central tendency, a point estimate of the level of value will not be used.

Comparison of the commercial preliminary statistics with the final commercial statistics indicates a decrease of roughly 2% to the sample. An examination of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) reveals an overall percent increase of less than one-quarter of one percent to commercial and industrial property base. These figures would confirm the aforementioned assessment actions of a decrease to the village of Crawford commercial and the completion of routine pick-up work.

Equalization and Quality of Assessment

Based on the analysis of the assessment actions of the county assessor, the commercial property class in Dawes County is deemed to be equalized and the quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	22	97.67	103.89	94.37	16.99	110.09
16	9	98.24	129.71	91.28	42.43	142.10
20	2	96.50	96.50	100.80	17.83	95.73
____ALL____	33	98.06	110.48	93.95	23.94	117.59

Level of Value

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

2021 Agricultural Correlation for Dawes County

Assessment Actions

Assessment actions taken to address agricultural land in Dawes County were a review of the qualified sales and values of surrounding counties. Adjustments were made by market area as follows: In Market Area 1, dryland was decreased by 5%, and grassland was increased by 7%; in Market Area 3 (special value area), dryland was decreased by 7% and grassland was increased by 1%; in Market Area 4, dryland was decreased by 10% and grassland was decreased by 5% to closer match 75% of market value. Also, a review of agricultural improvements, coupled with a home site value study was completed.

Assessment Practice Review

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

Agricultural land sales verification and qualification begins with a questionnaire sent to all buyers of agricultural property. Coupled with this is the county assessor and staff's personal knowledge of the county and the rather small agricultural market. Dawes County's percentage of sales utilization for agricultural land is above the statewide average. A review of non-qualified sales shows no inherent bias and thus it is believed that all arm's-length agricultural sales were available for measurement purposes.

Land use is current (2018) and is updated by comparing aerial imagery to the property record. The review of agricultural improvements and outbuildings were completed for the current assessment year and valued with a cost index and depreciation table dated 2019.

Agricultural land in Dawes County lies in three geographic market areas and is based on location, inherent land capability and the availability of water. Market Area 1 is the northern portion of the county. Market Area 3 consists of land within the Pine Ridge area and since it exhibits a market that is influenced by rural residential and recreational purposes, the market area has been designated a special value area. Market Area 4 is comprised of the southern portion of the county and generally has more productive land and better water availability than Market Area 1.

Intensive use has been identified by the county, consisting of a commercial feedlot that was valued by a contracted appraiser. The intensive use acres are valued at 75% of market value and are correctly classified as "Other Agland."

Description of Analysis

An examination of the overall statistical profile for agricultural land in Dawes County reveals 28 qualified sales with two of the three measures of central tendency within acceptable range, the exception being the weighted mean. Likewise, both qualitative statistics are well within their

2021 Agricultural Correlation for Dawes County

prescribed parameters. Analysis of sales by market area shows Market Area 1 with 16 sales and a median within acceptable range that is supported by a tight COD. The other non-influenced agricultural, Market Area 4 has 12 sales with all three measures of central tendency within acceptable range and supportive qualitative statistics. Review of the 80% Majority Land Use (MLU) section of the statistical profile shows that none of the samples has a sufficient number of sales.

A comparison of surrounding counties' land values indicates that Market Area 1 irrigated is most comparable with neighboring Sioux County, since both have very little irrigated land in these areas. Dryland in Market Area 1 is comparable to surrounding counties; but statistically high with an unreliably small sample of sales. Sales past the study period indicate that the market may be increasing, therefore the county assessor did not decrease dryland in Market Area 1 for this assessment year.

In Market Area 4 dryland is currently higher than neighboring counties that lowered values for 2021. It should be noted that the Dawes County Assessor also lowered dryland by 10% in Area 4, with only two sales. Historically, there have been few dryland sales in Market Area 4—for assessment year 2020 there were two and these are the carryover sales in the middle year for 2021. The last time 80% MLU dryland sales in Market Area 4 appeared in the statistical profile was in 2014, with two sales and 2012, showing three sales. Without reliable market information, the county assessor adjusted dryland at a rate that was comparable for the area. Grassland in the respective market areas appears to be equalized with the surrounding counties.

Equalization and Quality of Assessment

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

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

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	1	67.07	67.07	67.07	00.00	100.00
4	1	67.07	67.07	67.07	00.00	100.00
<u>Dry</u>						
County	8	81.77	79.30	76.09	06.85	104.22
1	6	79.44	76.78	73.68	06.90	104.21
4	2	86.86	86.86	84.62	04.86	102.65
<u>Grass</u>						
County	13	72.42	72.39	77.15	10.33	93.83
1	7	72.42	74.33	79.33	11.03	93.70
4	6	70.68	70.14	69.64	09.75	100.72
<u>ALL</u>	28	73.38	74.71	76.21	12.31	98.03

2021 Agricultural Correlation for Dawes County

Level of Value

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

Special Valuation

A review of agricultural land value in Dawes County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of Market Areas 1 and 4, where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 73%.

2021 Opinions of the Property Tax Administrator for Dawes County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	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, 2021.



Ruth A. Sorensen
Property Tax Administrator



APPENDICES

2021 Commission Summary for Dawes County

Residential Real Property - Current

Number of Sales	234	Median	94.31
Total Sales Price	\$26,837,591	Mean	105.70
Total Adj. Sales Price	\$26,837,591	Wgt. Mean	92.96
Total Assessed Value	\$24,947,655	Average Assessed Value of the Base	\$89,727
Avg. Adj. Sales Price	\$114,691	Avg. Assessed Value	\$106,614

Confidence Interval - Current

95% Median C.I	91.59 to 97.22
95% Wgt. Mean C.I	90.26 to 95.66
95% Mean C.I	99.96 to 111.44
% of Value of the Class of all Real Property Value in the County	34.72
% of Records Sold in the Study Period	7.18
% of Value Sold in the Study Period	8.53

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	249	95	95.34
2019	275	99	98.58
2018	262	98	98.15
2017	229	99	98.71

2021 Commission Summary for Dawes County

Commercial Real Property - Current

Number of Sales	33	Median	98.06
Total Sales Price	\$6,106,883	Mean	110.48
Total Adj. Sales Price	\$6,106,883	Wgt. Mean	93.95
Total Assessed Value	\$5,737,200	Average Assessed Value of the Base	\$187,608
Avg. Adj. Sales Price	\$185,057	Avg. Assessed Value	\$173,855

Confidence Interval - Current

95% Median C.I	94.22 to 104.23
95% Wgt. Mean C.I	86.88 to 101.01
95% Mean C.I	90.25 to 130.71
% of Value of the Class of all Real Property Value in the County	12.07
% of Records Sold in the Study Period	6.09
% of Value Sold in the Study Period	5.64

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	23	98	98.06
2019	31	95	94.58
2018	32	98	98.29
2017	32	100	99.90

23 Dawes
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 234
 Total Sales Price : 26,837,591
 Total Adj. Sales Price : 26,837,591
 Total Assessed Value : 24,947,655
 Avg. Adj. Sales Price : 114,691
 Avg. Assessed Value : 106,614

MEDIAN : 94
 WGT. MEAN : 93
 MEAN : 106
 COD : 27.36
 PRD : 113.70

COV : 42.40
 STD : 44.82
 Avg. Abs. Dev : 25.80
 MAX Sales Ratio : 347.53
 MIN Sales Ratio : 36.94

95% Median C.I. : 91.59 to 97.22
 95% Wgt. Mean C.I. : 90.26 to 95.66
 95% Mean C.I. : 99.96 to 111.44

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	37	96.86	107.18	91.84	26.73	116.70	52.77	245.42	90.08 to 114.88	97,479	89,524
01-JAN-19 To 31-MAR-19	15	98.34	99.67	100.11	18.85	99.56	48.48	149.80	81.43 to 111.44	99,361	99,466
01-APR-19 To 30-JUN-19	32	98.64	106.21	94.98	26.27	111.82	44.24	286.30	86.68 to 109.00	107,766	102,352
01-JUL-19 To 30-SEP-19	40	95.73	117.89	94.01	38.84	125.40	36.94	347.53	90.48 to 102.65	106,713	100,324
01-OCT-19 To 31-DEC-19	23	97.67	111.76	99.89	28.18	111.88	66.41	280.28	86.04 to 112.91	114,717	114,594
01-JAN-20 To 31-MAR-20	13	99.16	108.16	94.50	23.99	114.46	66.97	221.20	83.23 to 114.03	128,077	121,036
01-APR-20 To 30-JUN-20	35	89.59	98.45	90.69	20.43	108.56	59.17	207.64	84.38 to 94.48	136,904	124,152
01-JUL-20 To 30-SEP-20	39	88.80	95.79	87.26	23.50	109.78	48.34	211.88	81.19 to 97.53	126,367	110,271
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	124	96.78	109.48	94.37	29.63	116.01	36.94	347.53	92.67 to 101.64	103,340	97,521
01-OCT-19 To 30-SEP-20	110	91.68	101.44	91.67	24.29	110.66	48.34	280.28	86.86 to 94.93	127,486	116,864
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	110	97.31	110.73	96.37	30.20	114.90	36.94	347.53	92.96 to 102.65	107,690	103,781
<u>ALL</u>	234	94.31	105.70	92.96	27.36	113.70	36.94	347.53	91.59 to 97.22	114,691	106,614

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	148	94.53	103.96	93.96	24.05	110.64	44.24	347.53	91.32 to 98.31	121,889	114,531
16	49	94.53	119.61	95.87	43.38	124.76	36.94	286.30	87.72 to 111.26	55,009	52,738
20	37	93.69	94.22	88.70	19.04	106.22	54.95	163.75	82.92 to 99.16	164,932	146,294
<u>ALL</u>	234	94.31	105.70	92.96	27.36	113.70	36.94	347.53	91.59 to 97.22	114,691	106,614

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	234	94.31	105.70	92.96	27.36	113.70	36.94	347.53	91.59 to 97.22	114,691	106,614
06											
07											
<u>ALL</u>	234	94.31	105.70	92.96	27.36	113.70	36.94	347.53	91.59 to 97.22	114,691	106,614

23 Dawes
RESIDENTIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 234
Total Sales Price : 26,837,591
Total Adj. Sales Price : 26,837,591
Total Assessed Value : 24,947,655
Avg. Adj. Sales Price : 114,691
Avg. Assessed Value : 106,614

MEDIAN : 94
WGT. MEAN : 93
MEAN : 106
COD : 27.36
PRD : 113.70

COV : 42.40
STD : 44.82
Avg. Abs. Dev : 25.80
MAX Sales Ratio : 347.53
MIN Sales Ratio : 36.94

95% Median C.I. : 91.59 to 97.22
95% Wgt. Mean C.I. : 90.26 to 95.66
95% Mean C.I. : 99.96 to 111.44

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	328.83	328.83	328.83	00.00	100.00	328.83	328.83	N/A	3,000	9,865	
Less Than 15,000	9	207.64	208.65	195.15	26.40	106.92	100.00	328.83	124.73 to 286.30	9,232	18,016	
Less Than 30,000	24	198.05	201.47	195.61	27.48	103.00	100.00	347.53	163.75 to 237.40	16,024	31,346	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	233	94.28	104.74	92.93	26.41	112.71	36.94	347.53	91.59 to 96.89	115,170	107,029	
Greater Than 14,999	225	93.72	101.58	92.64	23.73	109.65	36.94	347.53	91.32 to 96.34	118,909	110,158	
Greater Than 29,999	210	92.51	94.75	91.47	17.74	103.59	36.94	178.57	89.67 to 94.53	125,967	115,216	
<u>Incremental Ranges</u>												
0 TO 4,999	1	328.83	328.83	328.83	00.00	100.00	328.83	328.83	N/A	3,000	9,865	
5,000 TO 14,999	8	203.82	193.63	190.14	22.82	101.84	100.00	286.30	100.00 to 286.30	10,011	19,034	
15,000 TO 29,999	15	189.64	197.17	195.74	27.67	100.73	108.55	347.53	144.30 to 237.40	20,100	39,344	
30,000 TO 59,999	34	112.13	112.72	112.26	25.99	100.41	36.94	178.57	92.96 to 134.26	42,162	47,331	
60,000 TO 99,999	50	91.68	93.69	92.57	19.62	101.21	44.24	149.80	84.72 to 99.06	74,833	69,270	
100,000 TO 149,999	57	86.68	88.89	88.70	13.34	100.21	52.77	125.65	83.23 to 91.57	124,125	110,098	
150,000 TO 249,999	55	94.19	93.41	93.36	11.11	100.05	54.95	125.10	89.56 to 99.15	179,626	167,692	
250,000 TO 499,999	14	92.53	84.06	83.82	13.22	100.29	48.34	103.85	69.16 to 97.22	308,807	258,856	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	234	94.31	105.70	92.96	27.36	113.70	36.94	347.53	91.59 to 97.22	114,691	106,614	

23 Dawes
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 33
Total Sales Price : 6,106,883
Total Adj. Sales Price : 6,106,883
Total Assessed Value : 5,737,200
Avg. Adj. Sales Price : 185,057
Avg. Assessed Value : 173,855

MEDIAN : 98
WGT. MEAN : 94
MEAN : 110
COD : 23.94
PRD : 117.59

COV : 53.67
STD : 59.30
Avg. Abs. Dev : 23.48
MAX Sales Ratio : 388.68
MIN Sales Ratio : 63.21

95% Median C.I. : 94.22 to 104.23
95% Wgt. Mean C.I. : 86.88 to 101.01
95% Mean C.I. : 90.25 to 130.71

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	5	97.28	97.61	90.43	07.04	107.94	86.97	109.10	N/A	350,700	317,127	
01-JAN-18 To 31-MAR-18	1	97.05	97.05	97.05	00.00	100.00	97.05	97.05	N/A	215,000	208,660	
01-APR-18 To 30-JUN-18												
01-JUL-18 To 30-SEP-18	6	100.12	99.07	91.20	11.94	108.63	63.21	119.22	63.21 to 119.22	278,333	253,833	
01-OCT-18 To 31-DEC-18	3	103.89	196.40	109.15	93.70	179.94	96.62	388.68	N/A	114,500	124,977	
01-JAN-19 To 31-MAR-19	1	65.07	65.07	65.07	00.00	100.00	65.07	65.07	N/A	45,000	29,280	
01-APR-19 To 30-JUN-19	5	79.29	86.54	90.95	10.67	95.15	77.35	104.23	N/A	219,800	199,906	
01-JUL-19 To 30-SEP-19	1	115.89	115.89	115.89	00.00	100.00	115.89	115.89	N/A	18,000	20,860	
01-OCT-19 To 31-DEC-19	4	92.24	133.61	102.40	50.05	130.48	86.45	263.53	N/A	95,221	97,505	
01-JAN-20 To 31-MAR-20	1	98.24	98.24	98.24	00.00	100.00	98.24	98.24	N/A	165,000	162,090	
01-APR-20 To 30-JUN-20	2	101.97	101.97	98.18	06.36	103.86	95.48	108.46	N/A	60,000	58,910	
01-JUL-20 To 30-SEP-20	4	109.72	106.73	109.56	05.12	97.42	94.22	113.28	N/A	74,250	81,345	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	12	99.09	98.30	91.17	09.41	107.82	63.21	119.22	91.28 to 109.10	303,208	276,441	
01-OCT-18 To 30-SEP-19	10	95.13	120.29	94.63	43.71	127.12	65.07	388.68	77.35 to 115.89	150,550	142,460	
01-OCT-19 To 30-SEP-20	11	98.24	114.87	103.37	22.59	111.13	86.45	263.53	88.44 to 113.28	87,535	90,483	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	10	100.12	128.07	94.53	37.02	135.48	63.21	388.68	96.62 to 119.22	222,850	210,659	
01-JAN-19 To 31-DEC-19	11	88.44	104.37	93.31	29.50	111.85	65.07	263.53	77.35 to 115.89	140,262	130,881	
<u>ALL</u>	33	98.06	110.48	93.95	23.94	117.59	63.21	388.68	94.22 to 104.23	185,057	173,855	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
10	22	97.67	103.89	94.37	16.99	110.09	63.21	263.53	93.63 to 104.23	192,199	181,384	
16	9	98.24	129.71	91.28	42.43	142.10	77.35	388.68	86.97 to 115.89	171,389	156,451	
20	2	96.50	96.50	100.80	17.83	95.73	79.29	113.71	N/A	168,000	169,345	
<u>ALL</u>	33	98.06	110.48	93.95	23.94	117.59	63.21	388.68	94.22 to 104.23	185,057	173,855	

23 Dawes
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 33
Total Sales Price : 6,106,883
Total Adj. Sales Price : 6,106,883
Total Assessed Value : 5,737,200
Avg. Adj. Sales Price : 185,057
Avg. Assessed Value : 173,855

MEDIAN : 98
WGT. MEAN : 94
MEAN : 110
COD : 23.94
PRD : 117.59

COV : 53.67
STD : 59.30
Avg. Abs. Dev : 23.48
MAX Sales Ratio : 388.68
MIN Sales Ratio : 63.21

95% Median C.I. : 94.22 to 104.23
95% Wgt. Mean C.I. : 86.88 to 101.01
95% Mean C.I. : 90.25 to 130.71

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	5	108.00	102.93	100.99	06.14	101.92	91.28	111.43	N/A	91,000	91,898
03	28	97.67	111.83	93.38	26.75	119.76	63.21	388.68	93.63 to 103.89	201,853	188,490
04											
<u>ALL</u>	<u>33</u>	<u>98.06</u>	<u>110.48</u>	<u>93.95</u>	<u>23.94</u>	<u>117.59</u>	<u>63.21</u>	<u>388.68</u>	<u>94.22 to 104.23</u>	<u>185,057</u>	<u>173,855</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	3	109.10	191.71	186.28	95.12	102.91	77.35	388.68	N/A	11,500	21,422
Less Than 30,000	7	109.10	165.32	157.91	63.90	104.69	77.35	388.68	77.35 to 388.68	18,626	29,413
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	33	98.06	110.48	93.95	23.94	117.59	63.21	388.68	94.22 to 104.23	185,057	173,855
Greater Than 14,999	30	97.67	102.36	93.42	15.44	109.57	63.21	263.53	94.22 to 103.89	202,413	189,098
Greater Than 29,999	26	97.17	95.72	92.55	10.02	103.43	63.21	119.22	91.28 to 103.42	229,865	212,743
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	109.10	191.71	186.28	95.12	102.91	77.35	388.68	N/A	11,500	21,422
15,000 TO 29,999	4	112.18	145.53	147.71	39.39	98.52	94.22	263.53	N/A	23,971	35,406
30,000 TO 59,999	1	65.07	65.07	65.07	00.00	100.00	65.07	65.07	N/A	45,000	29,280
60,000 TO 99,999	5	100.13	101.07	100.85	07.46	100.22	88.44	113.28	N/A	79,000	79,671
100,000 TO 149,999	6	93.66	93.76	93.53	08.63	100.25	79.29	111.43	79.29 to 111.43	134,333	125,639
150,000 TO 249,999	10	100.83	101.19	100.47	07.65	100.72	78.21	119.22	96.62 to 113.71	193,750	194,655
250,000 TO 499,999	1	93.63	93.63	93.63	00.00	100.00	93.63	93.63	N/A	495,000	463,450
500,000 TO 999,999	2	81.66	81.66	81.63	22.59	100.04	63.21	100.11	N/A	550,000	448,945
1,000,000 +	1	86.97	86.97	86.97	00.00	100.00	86.97	86.97	N/A	1,198,000	1,041,955
<u>ALL</u>	<u>33</u>	<u>98.06</u>	<u>110.48</u>	<u>93.95</u>	<u>23.94</u>	<u>117.59</u>	<u>63.21</u>	<u>388.68</u>	<u>94.22 to 104.23</u>	<u>185,057</u>	<u>173,855</u>

23 Dawes
COMMERCIAL

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 33
 Total Sales Price : 6,106,883
 Total Adj. Sales Price : 6,106,883
 Total Assessed Value : 5,737,200
 Avg. Adj. Sales Price : 185,057
 Avg. Assessed Value : 173,855

MEDIAN : 98
 WGT. MEAN : 94
 MEAN : 110
 COD : 23.94
 PRD : 117.59

COV : 53.67
 STD : 59.30
 Avg. Abs. Dev : 23.48
 MAX Sales Ratio : 388.68
 MIN Sales Ratio : 63.21

95% Median C.I. : 94.22 to 104.23
 95% Wgt. Mean C.I. : 86.88 to 101.01
 95% Mean C.I. : 90.25 to 130.71

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	1	113.28	113.28	113.28	00.00	100.00	113.28	113.28	N/A	80,000	90,625
300	4	108.23	105.38	98.57	04.22	106.91	93.63	111.43	N/A	177,500	174,970
306	1	97.28	97.28	97.28	00.00	100.00	97.28	97.28	N/A	225,000	218,885
319	1	100.11	100.11	100.11	00.00	100.00	100.11	100.11	N/A	549,000	549,610
340	1	109.10	109.10	109.10	00.00	100.00	109.10	109.10	N/A	10,500	11,455
344	5	96.62	99.48	97.75	08.17	101.77	86.45	115.89	N/A	121,500	118,763
350	3	98.24	98.56	95.72	13.91	102.97	78.21	119.22	N/A	180,000	172,302
351	1	95.48	95.48	95.48	00.00	100.00	95.48	95.48	N/A	95,000	90,705
352	2	93.66	93.66	93.61	02.54	100.05	91.28	96.03	N/A	142,500	133,400
353	6	92.75	140.32	91.92	60.45	152.65	77.35	388.68	77.35 to 388.68	281,167	258,457
386	1	98.06	98.06	98.06	00.00	100.00	98.06	98.06	N/A	135,000	132,385
406	4	106.92	135.61	115.59	49.58	117.32	65.07	263.53	N/A	88,971	102,844
435	1	63.21	63.21	63.21	00.00	100.00	63.21	63.21	N/A	551,000	348,280
450	1	103.89	103.89	103.89	00.00	100.00	103.89	103.89	N/A	150,000	155,840
528	1	79.29	79.29	79.29	00.00	100.00	79.29	79.29	N/A	126,000	99,900
<u>ALL</u>	<u>33</u>	98.06	110.48	93.95	23.94	117.59	63.21	388.68	94.22 to 104.23	185,057	173,855

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	9	Median :	98	COV :	75.47	95% Median C.I. :	86.97 to 115.89
Total Sales Price :	1,542,500	Wgt. Mean :	91	STD :	97.89	95% Wgt. Mean C.I. :	81.36 to 101.21
Total Adj. Sales Price :	1,542,500	Mean :	130	Avg. Abs. Dev :	41.68	95% Mean C.I. :	54.47 to 204.95
Total Assessed Value :	1,408,055						
Avg. Adj. Sales Price :	171,389	COD :	42.43	MAX Sales Ratio :	388.68		
Avg. Assessed Value :	156,451	PRD :	142.10	MIN Sales Ratio :	77.35		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2017 To 12/31/2017	2	98.04	98.04	87.17	11.29	112.47	86.97	109.10	N/A	604,250	526,705
01/01/2018 To 03/31/2018											
04/01/2018 To 06/30/2018											
07/01/2018 To 09/30/2018											
10/01/2018 To 12/31/2018	1	388.68	388.68	388.68		100.00	388.68	388.68	N/A	11,000	42,755
01/01/2019 To 03/31/2019											
04/01/2019 To 06/30/2019	1	77.35	77.35	77.35		100.00	77.35	77.35	N/A	13,000	10,055
07/01/2019 To 09/30/2019	1	115.89	115.89	115.89		100.00	115.89	115.89	N/A	18,000	20,860
10/01/2019 To 12/31/2019	1	88.44	88.44	88.44		100.00	88.44	88.44	N/A	75,000	66,330
01/01/2020 To 03/31/2020	1	98.24	98.24	98.24		100.00	98.24	98.24	N/A	165,000	162,090
04/01/2020 To 06/30/2020	1	108.46	108.46	108.46		100.00	108.46	108.46	N/A	25,000	27,115
07/01/2020 To 09/30/2020	1	94.22	94.22	94.22		100.00	94.22	94.22	N/A	27,000	25,440
<u>Study Yrs</u>											
10/01/2017 To 09/30/2018	2	98.04	98.04	87.17	11.29	112.47	86.97	109.10	N/A	604,250	526,705
10/01/2018 To 09/30/2019	3	115.89	193.97	175.40	89.55	110.59	77.35	388.68	N/A	14,000	24,557
10/01/2019 To 09/30/2020	4	96.23	97.34	96.22	06.25	101.16	88.44	108.46	N/A	73,000	70,244
<u>Calendar Yrs</u>											
01/01/2018 To 12/31/2018	1	388.68	388.68	388.68		100.00	388.68	388.68	N/A	11,000	42,755
01/01/2019 To 12/31/2019	3	88.44	93.89	91.74	14.53	102.34	77.35	115.89	N/A	35,333	32,415

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	9	Median :	98	COV :	75.47	95% Median C.I. :	86.97 to 115.89
Total Sales Price :	1,542,500	Wgt. Mean :	91	STD :	97.89	95% Wgt. Mean C.I. :	81.36 to 101.21
Total Adj. Sales Price :	1,542,500	Mean :	130	Avg. Abs. Dev :	41.68	95% Mean C.I. :	54.47 to 204.95
Total Assessed Value :	1,408,055						
Avg. Adj. Sales Price :	171,389	COD :	42.43	MAX Sales Ratio :	388.68		
Avg. Assessed Value :	156,451	PRD :	142.10	MIN Sales Ratio :	77.35		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
16	9	98.24	129.71	91.28	42.43	142.10	77.35	388.68	86.97 to 115.89	171,389	156,451

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02	1	108.46	108.46	108.46		100.00	108.46	108.46	N/A	25,000	27,115
03	8	96.23	132.36	91.00	47.41	145.45	77.35	388.68	77.35 to 388.68	189,688	172,618
04											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	9	Median :	98	COV :	75.47	95% Median C.I. :	86.97 to 115.89
Total Sales Price :	1,542,500	Wgt. Mean :	91	STD :	97.89	95% Wgt. Mean C.I. :	81.36 to 101.21
Total Adj. Sales Price :	1,542,500	Mean :	130	Avg. Abs. Dev :	41.68	95% Mean C.I. :	54.47 to 204.95
Total Assessed Value :	1,408,055						
Avg. Adj. Sales Price :	171,389	COD :	42.43	MAX Sales Ratio :	388.68		
Avg. Assessed Value :	156,451	PRD :	142.10	MIN Sales Ratio :	77.35		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	3	109.10	191.71	186.28	95.12	102.91	77.35	388.68	N/A	11,500	21,422
Less Than 30,000	6	108.78	148.95	131.75	51.12	113.06	77.35	388.68	77.35 to 388.68	17,417	22,947
<u>__ Ranges Excl. Low \$__</u>											
Greater Than 4,999	9	98.24	129.71	91.28	42.43	142.10	77.35	388.68	86.97 to 115.89	171,389	156,451
Greater Than 15,000	6	96.23	98.70	89.11	09.18	110.76	86.97	115.89	86.97 to 115.89	251,333	223,965
Greater Than 30,000	3	88.44	91.22	88.34	04.25	103.26	86.97	98.24	N/A	479,333	423,458
<u>__ Incremental Ranges__</u>											
0 TO 4,999											
5,000 TO 14,999	3	109.10	191.71	186.28	95.12	102.91	77.35	388.68	N/A	11,500	21,422
15,000 TO 29,999	3	108.46	106.19	104.88	06.66	101.25	94.22	115.89	N/A	23,333	24,472
30,000 TO 59,999											
60,000 TO 99,999	1	88.44	88.44	88.44		100.00	88.44	88.44	N/A	75,000	66,330
100,000 TO 149,999											
150,000 TO 249,999	1	98.24	98.24	98.24		100.00	98.24	98.24	N/A	165,000	162,090
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +	1	86.97	86.97	86.97		100.00	86.97	86.97	N/A	1,198,000	1,041,955

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	9	Median :	98	COV :	75.47	95% Median C.I. :	86.97 to 115.89
Total Sales Price :	1,542,500	Wgt. Mean :	91	STD :	97.89	95% Wgt. Mean C.I. :	81.36 to 101.21
Total Adj. Sales Price :	1,542,500	Mean :	130	Avg. Abs. Dev :	41.68	95% Mean C.I. :	54.47 to 204.95
Total Assessed Value :	1,408,055						
Avg. Adj. Sales Price :	171,389	COD :	42.43	MAX Sales Ratio :	388.68		
Avg. Assessed Value :	156,451	PRD :	142.10	MIN Sales Ratio :	77.35		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
300	1	108.46	108.46	108.46		100.00	108.46	108.46	N/A	25,000	27,115
340	1	109.10	109.10	109.10		100.00	109.10	109.10	N/A	10,500	11,455
344	2	105.06	105.06	102.89	10.32	102.11	94.22	115.89	N/A	22,500	23,150
350	1	98.24	98.24	98.24		100.00	98.24	98.24	N/A	165,000	162,090
353	4	87.71	160.36	89.52	89.16	179.13	77.35	388.68	N/A	324,250	290,274

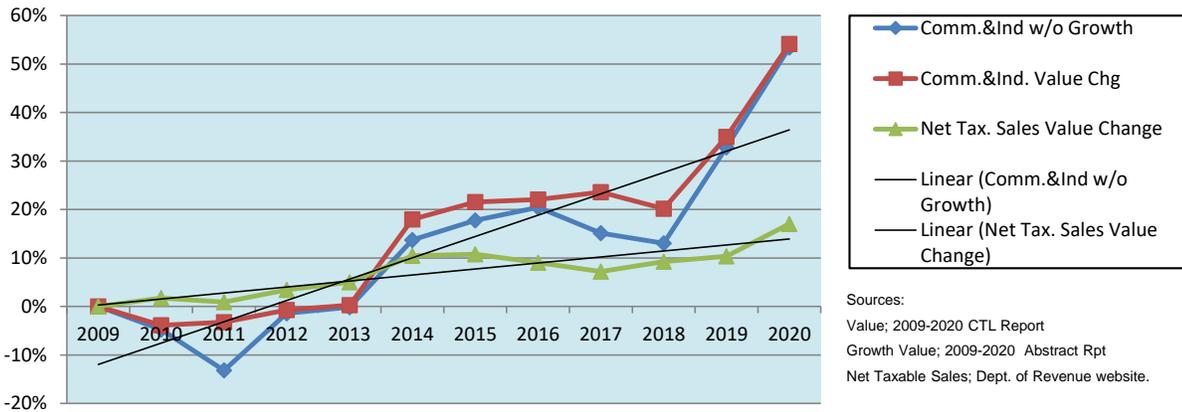
COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	16	Total	Increase	0%

What IF

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 59,625,763	\$ 1,240,315		\$ 58,385,448	--	\$ 83,766,053	--
2009	\$ 65,784,138	\$ 5,772,977	8.78%	\$ 60,011,161	--	\$ 84,279,311	--
2010	\$ 63,226,330	\$ 593,304	0.94%	\$ 62,633,026	-4.79%	\$ 85,750,839	1.75%
2011	\$ 63,626,936	\$ 6,526,320	10.26%	\$ 57,100,616	-9.69%	\$ 85,046,888	-0.82%
2012	\$ 65,315,930	\$ 478,740	0.73%	\$ 64,837,190	1.90%	\$ 87,175,334	2.50%
2013	\$ 65,959,514	\$ 262,500	0.40%	\$ 65,697,014	0.58%	\$ 88,489,176	1.51%
2014	\$ 77,612,084	\$ 2,822,835	3.64%	\$ 74,789,249	13.39%	\$ 93,080,294	5.19%
2015	\$ 79,953,170	\$ 2,483,475	3.11%	\$ 77,469,695	-0.18%	\$ 93,372,773	0.31%
2016	\$ 80,279,784	\$ 1,076,780	1.34%	\$ 79,203,004	-0.94%	\$ 91,907,231	-1.57%
2017	\$ 81,284,515	\$ 5,556,275	6.84%	\$ 75,728,240	-5.67%	\$ 90,355,161	-1.69%
2018	\$ 79,032,702	\$ 4,696,299	5.94%	\$ 74,336,403	-8.55%	\$ 92,049,992	1.88%
2019	\$ 88,795,140	\$ 1,407,255	1.58%	\$ 87,387,885	10.57%	\$ 93,013,787	1.05%
2020	\$ 101,386,948	\$ 471,575	0.47%	\$ 100,915,373	13.65%	\$ 98,619,251	6.03%
Ann %chg	3.04%			Average	-0.34%	0.99%	1.01%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-4.79%	-3.89%	1.75%
2011	-13.20%	-3.28%	0.91%
2012	-1.44%	-0.71%	3.44%
2013	-0.13%	0.27%	5.00%
2014	13.69%	17.98%	10.44%
2015	17.76%	21.54%	10.79%
2016	20.40%	22.04%	9.05%
2017	15.12%	23.56%	7.21%
2018	13.00%	20.14%	9.22%
2019	32.84%	34.98%	10.36%
2020	53.40%	54.12%	17.01%

County Number	23
County Name	Dawes

23 Dawes
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 28
Total Sales Price : 13,487,170
Total Adj. Sales Price : 13,487,170
Total Assessed Value : 10,279,215
Avg. Adj. Sales Price : 481,685
Avg. Assessed Value : 367,115

MEDIAN : 73
WGT. MEAN : 76
MEAN : 75
COD : 12.31
PRD : 98.03

COV : 15.67
STD : 11.71
Avg. Abs. Dev : 09.03
MAX Sales Ratio : 101.17
MIN Sales Ratio : 51.84

95% Median C.I. : 67.68 to 80.90
95% Wgt. Mean C.I. : 67.49 to 84.94
95% Mean C.I. : 70.17 to 79.25

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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	1	77.66	77.66	77.66	00.00	100.00	77.66	77.66	N/A	1,550,000	1,203,785
01-JAN-18 To 31-MAR-18	1	65.35	65.35	65.35	00.00	100.00	65.35	65.35	N/A	754,714	493,185
01-APR-18 To 30-JUN-18	4	67.01	66.69	66.23	04.39	100.69	60.56	72.19	N/A	772,229	511,463
01-JUL-18 To 30-SEP-18	2	76.06	76.06	76.10	09.10	99.95	69.14	82.98	N/A	119,324	90,800
01-OCT-18 To 31-DEC-18	3	81.44	78.43	75.93	10.38	103.29	64.25	89.60	N/A	355,375	269,838
01-JAN-19 To 31-MAR-19	5	73.08	73.32	68.78	14.90	106.60	51.84	91.08	N/A	176,126	121,147
01-APR-19 To 30-JUN-19	2	82.20	82.20	94.85	23.08	86.66	63.23	101.17	N/A	1,199,001	1,137,233
01-JUL-19 To 30-SEP-19	2	78.16	78.16	76.92	05.73	101.61	73.68	82.64	N/A	360,000	276,903
01-OCT-19 To 31-DEC-19	4	74.20	71.50	71.66	09.35	99.78	56.70	80.90	N/A	497,228	356,290
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20	4	76.77	80.35	85.63	10.51	93.83	69.01	98.87	N/A	200,308	171,529
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	8	68.11	70.24	69.68	07.72	100.80	60.56	82.98	60.56 to 82.98	704,035	490,553
01-OCT-18 To 30-SEP-19	12	77.56	76.88	83.79	14.52	91.75	51.84	101.17	64.25 to 89.60	422,063	353,627
01-OCT-19 To 30-SEP-20	8	75.77	75.93	75.67	09.90	100.34	56.70	98.87	56.70 to 98.87	348,768	263,909
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	10	68.11	71.95	68.57	10.45	104.93	60.56	89.60	64.25 to 82.98	514,840	353,015
01-JAN-19 To 31-DEC-19	13	73.68	74.87	81.15	13.55	92.26	51.84	101.17	63.23 to 82.90	460,580	373,782
<u>ALL</u>	28	73.38	74.71	76.21	12.31	98.03	51.84	101.17	67.68 to 80.90	481,685	367,115

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	16	72.75	75.83	78.50	11.84	96.60	60.56	101.17	66.94 to 82.90	590,561	463,572
4	12	74.62	73.22	70.87	12.73	103.32	51.84	91.08	65.35 to 82.64	336,516	238,506
<u>ALL</u>	28	73.38	74.71	76.21	12.31	98.03	51.84	101.17	67.68 to 80.90	481,685	367,115

23 Dawes
AGRICULTURAL LAND

PAD 2021 R&O Statistics (Using 2021 Values)

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Avg. Abs. Dev : 09.03
MAX Sales Ratio : 101.17
MIN Sales Ratio : 51.84

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95% Wgt. Mean C.I. : 67.49 to 84.94
95% Mean C.I. : 70.17 to 79.25

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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
_____Dry_____											
County	4	82.94	83.73	83.52	03.98	100.25	77.97	91.08	N/A	98,907	82,608
1	3	82.90	81.28	81.61	02.01	99.60	77.97	82.98	N/A	105,276	85,917
4	1	91.08	91.08	91.08	00.00	100.00	91.08	91.08	N/A	79,800	72,680
_____Grass_____											
County	9	72.42	73.14	80.37	09.51	91.00	56.70	101.17	65.35 to 75.97	682,651	548,625
1	4	72.75	79.72	85.66	10.19	93.07	72.19	101.17	N/A	1,085,560	929,904
4	5	67.68	67.88	67.61	08.16	100.40	56.70	75.97	N/A	360,325	243,602
_____ALL_____	28	73.38	74.71	76.21	12.31	98.03	51.84	101.17	67.68 to 80.90	481,685	367,115

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	1	67.07	67.07	67.07	00.00	100.00	67.07	67.07	N/A	816,100	547,380
4	1	67.07	67.07	67.07	00.00	100.00	67.07	67.07	N/A	816,100	547,380
_____Dry_____											
County	8	81.77	79.30	76.09	06.85	104.22	66.94	91.08	66.94 to 91.08	193,301	147,076
1	6	79.44	76.78	73.68	06.90	104.21	66.94	82.98	66.94 to 82.98	201,102	148,177
4	2	86.86	86.86	84.62	04.86	102.65	82.64	91.08	N/A	169,900	143,775
_____Grass_____											
County	13	72.42	72.39	77.15	10.33	93.83	56.70	101.17	63.23 to 77.66	722,132	557,135
1	7	72.42	74.33	79.33	11.03	93.70	60.56	101.17	60.56 to 101.17	1,039,334	824,524
4	6	70.68	70.14	69.64	09.75	100.72	56.70	81.44	56.70 to 81.44	352,062	245,182
_____ALL_____	28	73.38	74.71	76.21	12.31	98.03	51.84	101.17	67.68 to 80.90	481,685	367,115

Dawes County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dawes	1	1365	1365	1260	1260	1208	1208	1181	1181	1247
Dawes	4	2016	2016	1792	1792	1568	1568	1344	1344	1734
Sheridan	1	1835	1835	1780	1725	1700	1700	1685	1635	1765
Box Butte	3	2011	1951	1979	1930	1774	1783	1742	1797	1951
Sioux	1	1350	1350	1270	1270	1220	1221	1180	1180	1260

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dawes	1	n/a	658	618	618	574	574	523	523	597
Dawes	4	n/a	750	699	700	650	650	600	600	696
Sheridan	1	n/a	575	565	565	550	530	520	510	552
Box Butte	3	n/a	540	540	540	490	490	490	490	535
Sioux	1	n/a	600	495	450	435	435	430	410	475

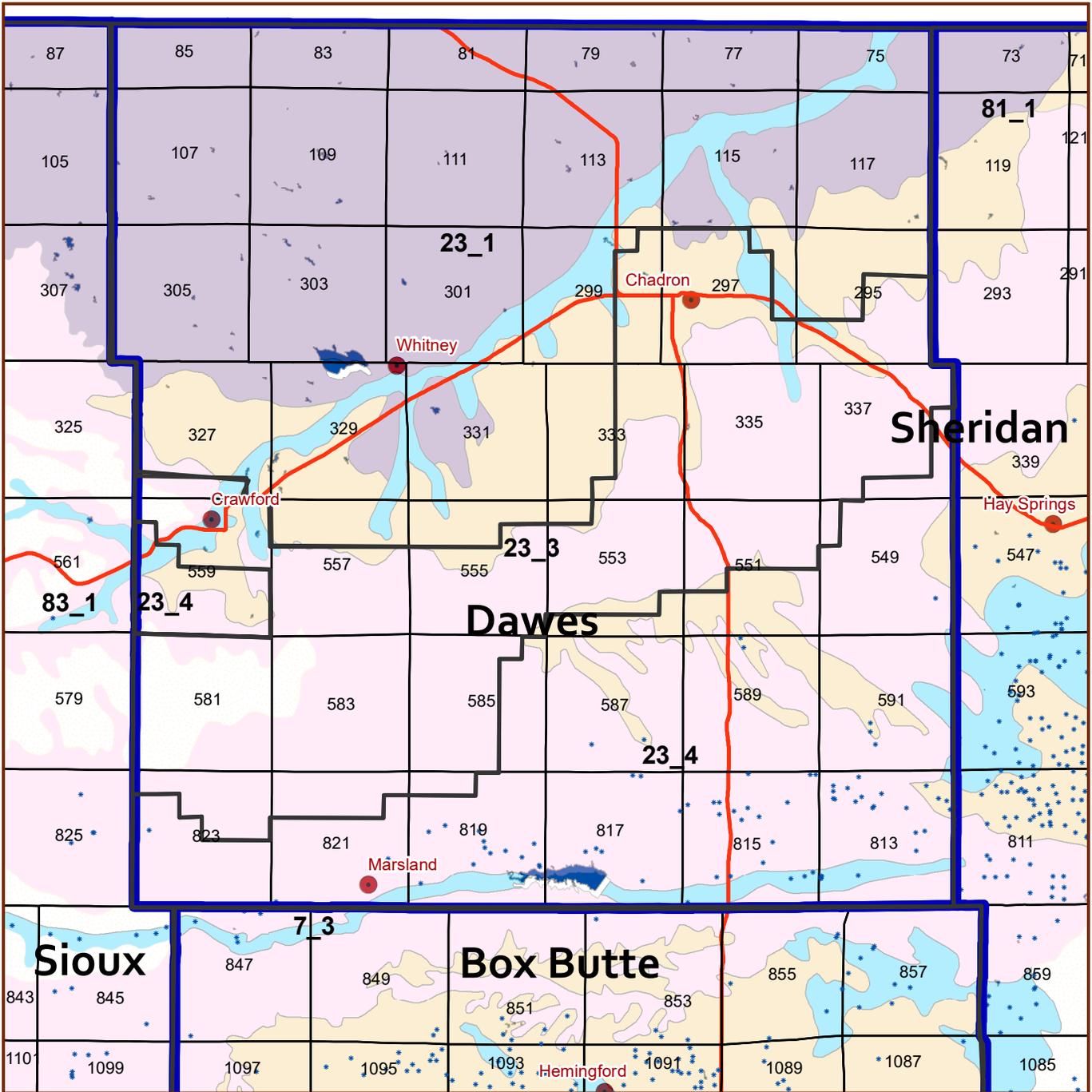
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dawes	1	460	n/a	433	433	407	407	380	380	385
Dawes	4	485	n/a	460	n/a	440	440	410	410	424
Sheridan	1	475	475	470	470	n/a	440	435	420	441
Box Butte	3	425	425	n/a	425	n/a	425	425	425	425
Sioux	1	410	410	n/a	395	390	390	375	350	368

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

Source: 2021 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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

DAWES COUNTY



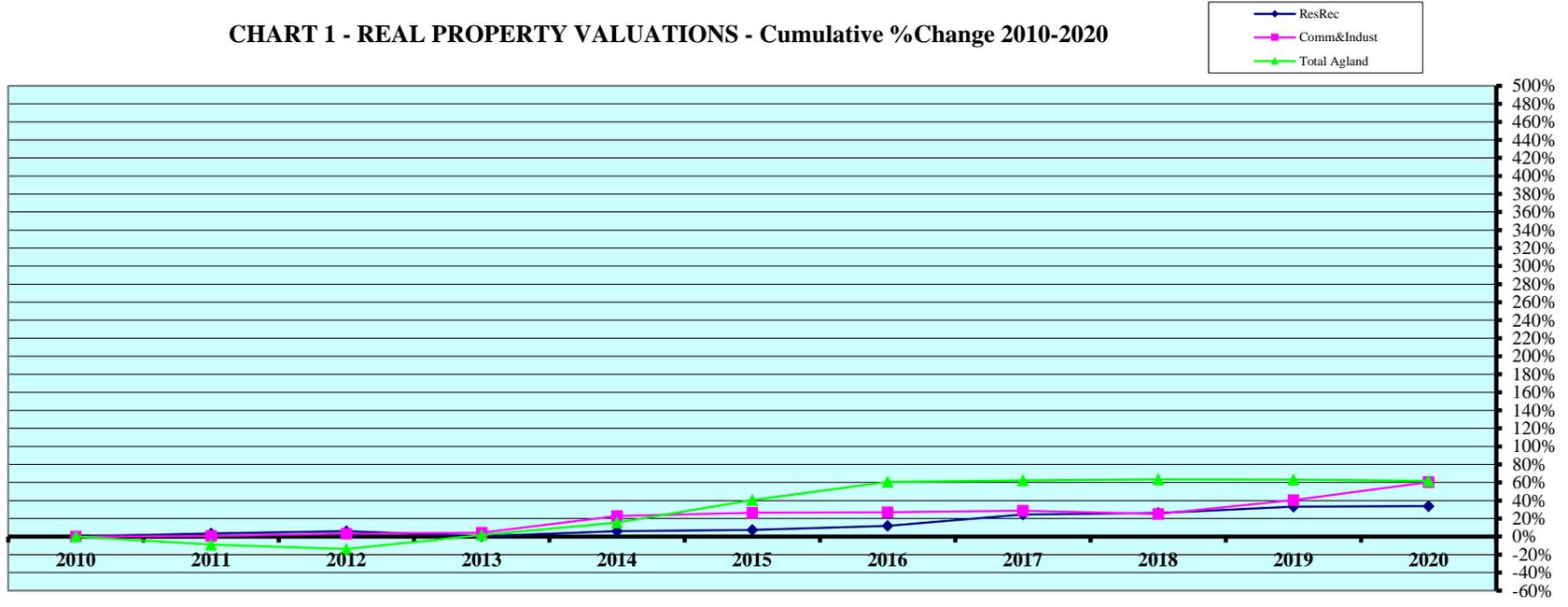
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

- Excessively 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 2010-2020



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	212,216,347	--	--	--	63,226,330	--	--	--	228,555,280	--	--	--
2011	219,606,799	7,390,452	3.48%	3.48%	63,626,936	400,606	0.63%	0.63%	208,453,660	-20,101,620	-8.80%	-8.80%
2012	224,738,672	5,131,873	2.34%	5.90%	65,315,930	1,688,994	2.65%	3.30%	197,041,590	-11,412,070	-5.47%	-13.79%
2013	212,942,249	-11,796,423	-5.25%	0.34%	65,959,514	643,584	0.99%	4.32%	232,717,870	35,676,280	18.11%	1.82%
2014	225,027,969	12,085,720	5.68%	6.04%	77,612,084	11,652,570	17.67%	22.75%	263,838,235	31,120,365	13.37%	15.44%
2015	227,887,783	2,859,814	1.27%	7.38%	79,953,170	2,341,086	3.02%	26.46%	321,205,640	57,367,405	21.74%	40.54%
2016	237,481,085	9,593,302	4.21%	11.91%	80,279,784	326,614	0.41%	26.97%	367,034,790	45,829,150	14.27%	60.59%
2017	263,971,215	26,490,130	11.15%	24.39%	81,284,515	1,004,731	1.25%	28.56%	370,800,675	3,765,885	1.03%	62.24%
2018	267,850,440	3,879,225	1.47%	26.22%	79,032,702	-2,251,813	-2.77%	25.00%	373,497,360	2,696,685	0.73%	63.42%
2019	282,538,944	14,688,504	5.48%	33.14%	88,795,140	9,762,438	12.35%	40.44%	373,118,325	-379,035	-0.10%	63.25%
2020	283,951,396	1,412,452	0.50%	33.80%	101,386,948	12,591,808	14.18%	60.36%	370,038,430	-3,079,895	-0.83%	61.90%

Rate Annual %chg: Residential & Recreational **2.95%**

Commercial & Industrial **4.84%**

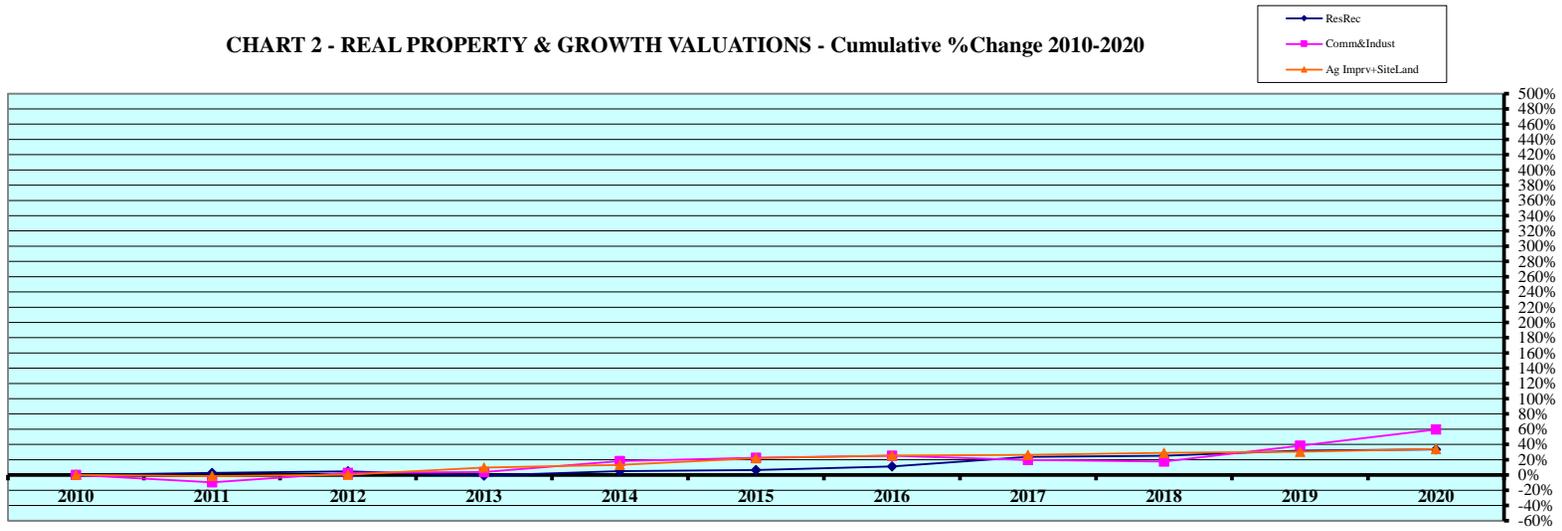
Agricultural Land **4.94%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2010-2020



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	212,216,347	2,097,470	0.99%	210,118,877	--	--	63,226,330	593,304	0.94%	62,633,026	--	--
2011	219,606,799	1,435,995	0.65%	218,170,804	2.81%	2.81%	63,626,936	6,526,320	10.26%	57,100,616	-9.69%	-9.69%
2012	224,738,672	2,295,993	1.02%	222,442,679	1.29%	4.82%	65,315,930	478,740	0.73%	64,837,190	1.90%	2.55%
2013	212,942,249	2,526,118	1.19%	210,416,131	-6.37%	-0.85%	65,959,514	262,500	0.40%	65,697,014	0.58%	3.91%
2014	225,027,969	2,008,924	0.89%	223,019,045	4.73%	5.09%	77,612,084	2,822,835	3.64%	74,789,249	13.39%	18.29%
2015	227,887,783	2,151,360	0.94%	225,736,423	0.31%	6.37%	79,953,170	2,483,475	3.11%	77,469,695	-0.18%	22.53%
2016	237,481,085	1,307,340	0.55%	236,173,745	3.64%	11.29%	80,279,784	1,076,780	1.34%	79,203,004	-0.94%	25.27%
2017	263,971,215	1,629,300	0.62%	262,341,915	10.47%	23.62%	81,284,515	5,556,275	6.84%	75,728,240	-5.67%	19.77%
2018	267,850,440	1,860,333	0.69%	265,990,107	0.76%	25.34%	79,032,702	4,696,299	5.94%	74,336,403	-8.55%	17.57%
2019	282,538,944	2,368,988	0.84%	280,169,956	4.60%	32.02%	88,795,140	1,407,255	1.58%	87,387,885	10.57%	38.21%
2020	283,951,396	725,645	0.26%	283,225,751	0.24%	33.46%	101,386,948	471,575	0.47%	100,915,373	13.65%	59.61%
Rate Ann%chg	2.95%		Resid & Recreat w/o growth			2.25%	4.84%		C & I w/o growth			1.51%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	44,140,870	14,997,935	59,138,805	1,575,543	2.66%	57,563,262	--	--
2011	44,669,335	15,024,380	59,693,715	1,457,579	2.44%	58,236,136	-1.53%	-1.53%
2012	45,288,730	15,244,355	60,533,085	1,112,747	1.84%	59,420,338	-0.46%	0.48%
2013	50,367,755	16,448,678	66,816,433	1,881,024	2.82%	64,935,409	7.27%	9.80%
2014	51,142,020	16,351,113	67,493,133	487,090	0.72%	67,006,043	0.28%	13.30%
2015	58,524,060	15,899,370	74,423,430	2,313,595	3.11%	72,109,835	6.84%	21.93%
2016	59,027,085	16,666,440	75,693,525	1,464,920	1.94%	74,228,605	-0.26%	25.52%
2017	59,321,460	17,268,830	76,590,290	1,870,900	2.44%	74,719,390	-1.29%	26.35%
2018	59,575,005	17,594,110	77,169,115	948,196	1.23%	76,220,919	-0.48%	28.88%
2019	60,403,505	18,410,270	78,813,775	1,682,190	2.13%	77,131,585	-0.05%	30.42%
2020	60,894,970	18,863,240	79,758,210	555,315	0.70%	79,202,895	0.49%	33.93%
Rate Ann%chg	3.27%	2.32%	3.04%	Ag Imprv+Site w/o growth		1.08%		

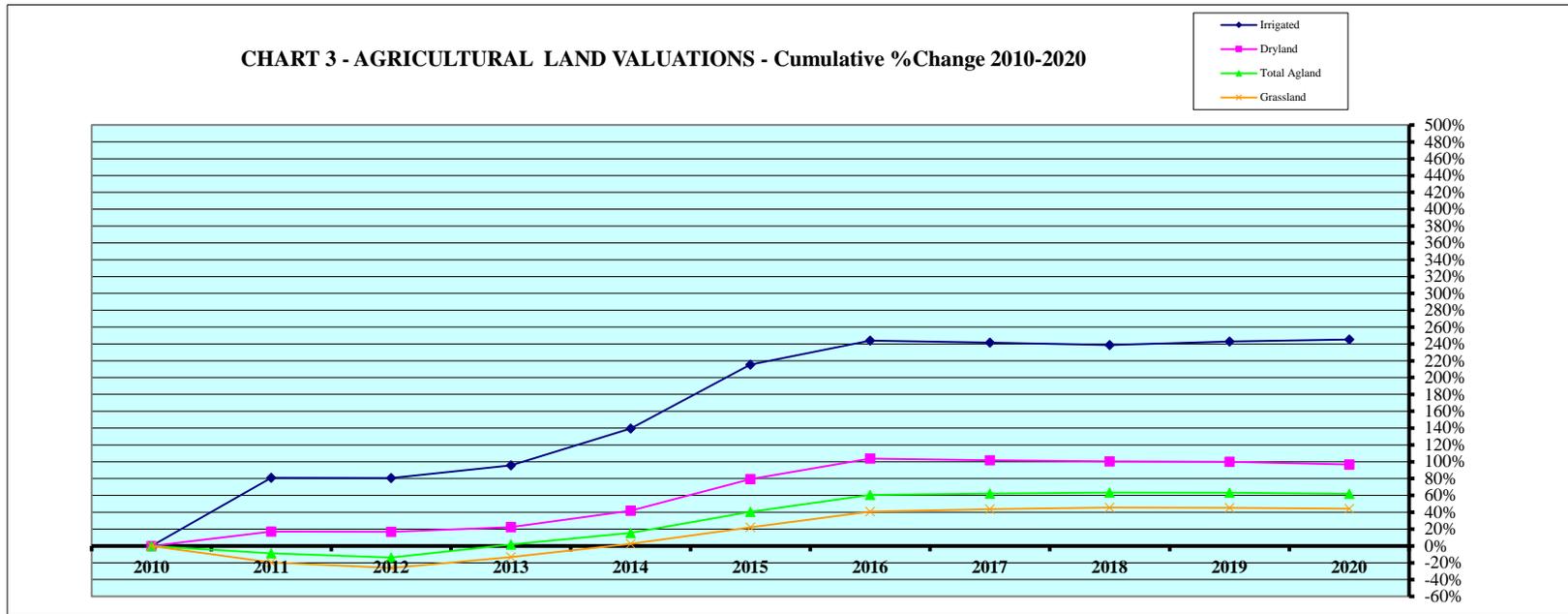
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2010 - 2020 CTL Growth Value; 2010-2020 Abstract of Asmnt Rpt.

Cnty# 23
County DAWES

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



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
2010	8,488,365	--	--	--	43,887,355	--	--	--	175,926,540	--	--	--
2011	15,353,370	6,865,005	80.88%	80.88%	51,328,195	7,440,840	16.95%	16.95%	141,444,235	-34,482,305	-19.60%	-19.60%
2012	15,329,840	-23,530	-0.15%	80.60%	51,211,900	-116,295	-0.23%	16.69%	129,904,495	-11,539,740	-8.16%	-26.16%
2013	16,600,130	1,270,290	8.29%	95.56%	53,726,350	2,514,450	4.91%	22.42%	152,812,195	22,907,700	17.63%	-13.14%
2014	20,322,760	3,722,630	22.43%	139.42%	62,299,430	8,573,080	15.96%	41.95%	180,500,510	27,688,315	18.12%	2.60%
2015	26,767,325	6,444,565	31.71%	215.34%	78,693,105	16,393,675	26.31%	79.31%	214,643,005	34,142,495	18.92%	22.01%
2016	29,193,850	2,426,525	9.07%	243.93%	89,431,445	10,738,340	13.65%	103.77%	247,815,410	33,172,405	15.45%	40.86%
2017	28,999,690	-194,160	-0.67%	241.64%	88,574,685	-856,760	-0.96%	101.82%	252,643,285	4,827,875	1.95%	43.61%
2018	28,742,705	-256,985	-0.89%	238.61%	87,970,475	-604,210	-0.68%	100.45%	256,199,995	3,556,710	1.41%	45.63%
2019	29,103,395	360,690	1.25%	242.86%	87,777,925	-192,550	-0.22%	100.01%	255,650,240	-549,755	-0.21%	45.32%
2020	29,302,940	199,545	0.69%	245.21%	86,393,330	-1,384,595	-1.58%	96.85%	253,662,095	-1,988,145	-0.78%	44.19%

Rate Ann.%chg: Irrigated **13.19%** Dryland **7.01%** Grassland **3.73%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	168,415	--	--	--	84,605	--	--	--	228,555,280	--	--	--
2011	174,700	6,285	3.73%	3.73%	153,160	68,555	81.03%	81.03%	208,453,660	-20,101,620	-8.80%	-8.80%
2012	175,330	630	0.36%	4.11%	420,025	266,865	174.24%	396.45%	197,041,590	-11,412,070	-5.47%	-13.79%
2013	205,245	29,915	17.06%	21.87%	9,373,950	8,953,925	2131.76%	10979.66%	232,717,870	35,676,280	18.11%	1.82%
2014	207,265	2,020	0.98%	23.07%	508,270	-8,865,680	-94.58%	500.76%	263,838,235	31,120,365	13.37%	15.44%
2015	703,960	496,695	239.64%	317.99%	398,245	-110,025	-21.65%	370.71%	321,205,640	57,367,405	21.74%	40.54%
2016	594,085	-109,875	-15.61%	252.75%	0	-398,245	-100.00%	-100.00%	367,034,790	45,829,150	14.27%	60.59%
2017	583,015	-11,070	-1.86%	246.18%	0	0	-100.00%	-100.00%	370,800,675	3,765,885	1.03%	62.24%
2018	584,185	1,170	0.20%	246.87%	0	0	-100.00%	-100.00%	373,497,360	2,696,685	0.73%	63.42%
2019	586,765	2,580	0.44%	248.40%	0	0	-100.00%	-100.00%	373,118,325	-379,035	-0.10%	63.25%
2020	587,925	1,160	0.20%	249.09%	92,140	92,140	--	8.91%	370,038,430	-3,079,895	-0.83%	61.90%

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

Rate Ann.%chg: Total Agric Land **4.94%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	8,457,695	17,303	489			43,997,525	114,985	383			81,700,995	133,333	613		
2011	15,593,350	20,198	772	57.94%	57.94%	51,444,450	130,702	394	2.87%	2.87%	89,688,965	135,300	663	8.18%	9.46%
2012	15,335,445	19,928	770	-0.32%	57.43%	51,277,275	130,240	394	0.03%	2.89%	89,574,800	130,628	686	3.44%	13.24%
2013	16,600,130	19,807	838	8.91%	71.46%	53,748,745	130,064	413	4.96%	8.00%	97,239,960	127,646	762	11.09%	25.80%
2014	20,322,760	19,774	1,028	22.63%	110.26%	62,308,725	129,898	480	16.07%	25.36%	128,539,130	127,483	1,008	32.36%	66.50%
2015	26,806,570	19,774	1,356	31.90%	177.35%	79,403,725	130,095	610	27.24%	59.51%	149,636,865	127,257	1,176	16.62%	94.17%
2016	29,171,605	19,739	1,478	9.01%	202.34%	89,854,945	128,480	699	14.58%	82.78%	164,929,515	127,713	1,291	9.83%	113.25%
2017	29,115,070	19,677	1,480	0.12%	202.71%	88,654,585	126,958	698	-0.15%	82.50%	174,353,050	127,360	1,369	6.01%	126.06%
2018	28,818,780	19,437	1,483	0.21%	203.34%	88,103,245	126,057	699	0.09%	82.66%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	29,152,525	19,727	1,478	-0.33%	202.34%	87,827,950	125,755	698	-0.07%	82.52%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	29,302,940	19,706	1,487	0.62%	204.21%	86,391,695	125,403	689	-1.36%	80.04%	253,667,290	638,724	397	-69.20%	-35.19%

Rate Annual %chg Average Value/Acre:

11.77%

6.06%

-4.24%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	168,415	5,614	30			811,235	1,034	785			229,390,455	789,311	291		
2011	172,875	5,767	30	-0.07%	-0.07%	148,660	152	977	24.46%	24.46%	208,735,595	791,394	264	-9.24%	-9.24%
2012	175,225	5,845	30	0.00%	-0.07%	226,760	209	1,083	10.84%	37.96%	197,052,830	791,166	249	-5.57%	-14.30%
2013	175,065	5,840	30	0.00%	-0.07%	288,890	243	1,189	9.84%	51.53%	197,052,830	790,935	283	13.48%	-2.75%
2014	204,410	6,818	30	0.01%	-0.06%	9,448,980	7,174	1,317	10.77%	67.85%	273,194,250	798,560	342	21.04%	17.72%
2015	691,370	6,915	100	233.50%	233.32%	0	0				321,353,020	791,406	406	18.69%	39.72%
2016	594,105	5,942	100	0.00%	233.31%	0	0				367,230,740	791,620	464	14.25%	59.62%
2017	582,585	5,827	100	0.00%	233.31%	0	0				370,948,260	790,986	469	1.09%	61.37%
2018	584,800	5,849	100	0.00%	233.30%	0	0				373,612,580	790,492	473	0.78%	62.63%
2019	586,805	5,869	100	0.00%	233.30%	0	0				373,319,570	790,077	473	-0.03%	62.59%
2020	586,585	5,867	100	0.00%	233.30%	92,140	92	1,000		27.44%	370,040,650	789,793	469	-0.84%	61.22%

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DAWES

Rate Annual %chg Average Value/Acre:

4.89%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

CHART 5 - 2020 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
9,182	DAWES	26,362,448	25,514,817	76,041,956	283,951,396	101,078,993	307,955	0	370,038,430	60,894,970	18,863,240	0	963,054,205
cnty sectorvalue % of total value:		2.74%	2.65%	7.90%	29.48%	10.50%	0.03%		38.42%	6.32%	1.96%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
5,851	CHADRON	7,308,708	3,074,305	893,010	168,687,810	83,189,158	252,840	0	0	0	0	0	263,405,831
63.72%	%sector of county sector	27.72%	12.05%	1.17%	59.41%	82.30%	82.10%						27.35%
	%sector of municipality	2.77%	1.17%	0.34%	64.04%	31.58%	0.10%						100.00%
997	CRAWFORD	946,053	1,171,890	3,463,365	22,612,910	7,157,145	55,115	0	41,915	0	0	0	35,448,393
10.86%	%sector of county sector	3.59%	4.59%	4.55%	7.96%	7.08%	17.90%		0.01%				3.68%
	%sector of municipality	2.67%	3.31%	9.77%	63.79%	20.19%	0.16%		0.12%				100.00%
77	WHITNEY	6,828	64,432	109,531	1,833,660	356,485	0	0	29,465	0	0	0	2,400,401
0.84%	%sector of county sector	0.03%	0.25%	0.14%	0.65%	0.35%			0.01%				0.25%
	%sector of municipality	0.28%	2.68%	4.56%	76.39%	14.85%			1.23%				100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
6,925	Total Municipalities	8,261,589	4,310,627	4,465,906	193,134,380	90,702,788	307,955	0	71,380	0	0	0	301,254,625
75.42%	%all municip.sectors of cnty	31.34%	16.89%	5.87%	68.02%	89.73%	100.00%		0.02%				31.28%

23 DAWES

Sources: 2020 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2020 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 5

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

Total Real Property Sum Lines 17, 25, & 30	Records : 7,105	Value : 842,589,968	Growth 3,708,490	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	207	1,576,220	40	1,036,765	120	2,825,230	367	5,438,215	
02. Res Improve Land	2,191	13,532,745	172	5,125,940	325	11,022,870	2,688	29,681,555	
03. Res Improvements	2,324	188,556,192	205	27,793,035	364	41,042,466	2,893	257,391,693	
04. Res Total	2,531	203,665,157	245	33,955,740	484	54,890,566	3,260	292,511,463	2,333,785
% of Res Total	77.64	69.63	7.52	11.61	14.85	18.77	45.88	34.72	62.93
05. Com UnImp Land	68	1,563,730	4	164,540	12	1,667,450	84	3,395,720	
06. Com Improve Land	394	10,789,760	25	1,022,525	12	1,295,060	431	13,107,345	
07. Com Improvements	399	77,316,355	26	3,879,115	24	3,671,720	449	84,867,190	
08. Com Total	467	89,669,845	30	5,066,180	36	6,634,230	533	101,370,255	83,060
% of Com Total	87.62	88.46	5.63	5.00	6.75	6.54	7.50	12.03	2.24
09. Ind UnImp Land	3	69,965	0	0	1	7,055	4	77,020	
10. Ind Improve Land	5	40,170	0	0	0	0	5	40,170	
11. Ind Improvements	5	196,270	0	0	0	0	5	196,270	
12. Ind Total	8	306,405	0	0	1	7,055	9	313,460	0
% of Ind Total	88.89	97.75	0.00	0.00	11.11	2.25	0.13	0.04	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	2,531	203,665,157	245	33,955,740	484	54,890,566	3,260	292,511,463	2,333,785
% of Res & Rec Total	77.64	69.63	7.52	11.61	14.85	18.77	45.88	34.72	62.93
Com & Ind Total	475	89,976,250	30	5,066,180	37	6,641,285	542	101,683,715	83,060
% of Com & Ind Total	87.64	88.49	5.54	4.98	6.83	6.53	7.63	12.07	2.24
17. Taxable Total	3,006	293,641,407	275	39,021,920	521	61,531,851	3,802	394,195,178	2,416,845
% of Taxable Total	79.06	74.49	7.23	9.90	13.70	15.61	53.51	46.78	65.17

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	37,595	5,012,085	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	37,595	5,012,085
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	37,595	5,012,085

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

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

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	3	33,165	75	5,950,075	2,455	270,605,800	2,533	276,589,040
28. Ag-Improved Land	1	10,000	63	4,921,895	648	89,358,315	712	94,290,210
29. Ag Improvements	1	48,525	64	8,959,915	696	68,507,100	761	77,515,540

30. Ag Total					3,294	448,394,790
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	2.00	20,000	
32. HomeSite Improv Land	1	0.76	10,000	48	51.95	512,000	
33. HomeSite Improvements	1	0.00	46,000	50	0.00	6,886,655	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	1.00	2,000	
36. FarmSite Improv Land	0	0.00	0	55	55.00	110,000	
37. FarmSite Improvements	1	0.00	2,525	61	0.00	2,073,260	
38. FarmSite Total							
39. Road & Ditches	1	0.80	0	71	168.05	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	23	23.00	222,000	25	25.00	242,000	
32. HomeSite Improv Land	484	524.11	5,010,000	533	576.82	5,532,000	
33. HomeSite Improvements	539	0.00	53,226,220	590	0.00	60,158,875	24,855
34. HomeSite Total				615	601.82	65,932,875	
35. FarmSite UnImp Land	7	7.00	11,000	8	8.00	13,000	
36. FarmSite Improv Land	553	552.33	1,079,000	608	607.33	1,189,000	
37. FarmSite Improvements	630	0.00	15,280,880	692	0.00	17,356,665	1,266,790
38. FarmSite Total				700	615.33	18,558,665	
39. Road & Ditches	1,419	4,410.74	0	1,491	4,579.59	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,315	5,796.74	84,491,540	1,291,645

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	36	5,608.83	2,250,090	36	5,608.83	2,250,090

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	130	20,770.40	9,824,835
44. Market Value	0	0.00	0	130	20,770.40	9,825,840
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	807	153,741.23	66,331,420	937	174,511.63	76,156,255
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	837.47	8.40%	1,143,150	9.20%	1,365.00
46. 1A	709.26	7.11%	968,135	7.79%	1,364.99
47. 2A1	486.07	4.88%	612,455	4.93%	1,260.01
48. 2A	2,732.22	27.41%	3,442,590	27.70%	1,260.00
49. 3A1	1,298.39	13.02%	1,568,455	12.62%	1,208.00
50. 3A	2,941.05	29.50%	3,552,755	28.59%	1,207.99
51. 4A1	553.27	5.55%	653,405	5.26%	1,180.99
52. 4A	411.11	4.12%	485,520	3.91%	1,181.00
53. Total	9,968.84	100.00%	12,426,465	100.00%	1,246.53
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	17,728.15	31.74%	11,665,225	35.00%	658.01
56. 2D1	3,530.12	6.32%	2,181,590	6.55%	617.99
57. 2D	3,973.71	7.12%	2,455,750	7.37%	618.00
58. 3D1	6,163.06	11.04%	3,537,620	10.61%	574.00
59. 3D	13,720.11	24.57%	7,875,295	23.63%	574.00
60. 4D1	4,149.54	7.43%	2,170,190	6.51%	523.00
61. 4D	6,583.40	11.79%	3,443,060	10.33%	522.99
62. Total	55,848.09	100.00%	33,328,730	100.00%	596.77
Grass					
63. 1G1	748.87	0.25%	344,475	0.30%	459.99
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	327.17	0.11%	141,690	0.12%	433.08
66. 2G	10,122.53	3.38%	4,383,050	3.80%	433.00
67. 3G1	10,682.64	3.56%	4,347,835	3.77%	407.00
68. 3G	22,364.22	7.46%	9,102,275	7.89%	407.00
69. 4G1	216,516.20	72.25%	82,276,135	71.31%	380.00
70. 4G	38,918.54	12.99%	14,789,105	12.82%	380.00
71. Total	299,680.17	100.00%	115,384,565	100.00%	385.03
Irrigated Total					
	9,968.84	2.69%	12,426,465	7.69%	1,246.53
Dry Total					
	55,848.09	15.07%	33,328,730	20.62%	596.77
Grass Total					
	299,680.17	80.88%	115,384,565	71.38%	385.03
72. Waste	5,025.93	1.36%	502,510	0.31%	99.98
73. Other	9.64	0.00%	9,640	0.01%	1,000.00
74. Exempt	22,151.91	5.98%	8,964,450	5.55%	404.68
75. Market Area Total	370,532.67	100.00%	161,651,910	100.00%	436.27

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	123.79	46.06%	209,325	48.04%	1,690.97
46. 1A	62.16	23.13%	105,115	24.13%	1,691.04
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	53.94	20.07%	82,315	18.89%	1,526.05
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	19.73	7.34%	27,385	6.29%	1,387.99
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	9.15	3.40%	11,555	2.65%	1,262.84
53. Total	268.77	100.00%	435,695	100.00%	1,621.07
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,336.92	29.65%	5,165,195	33.02%	704.00
56. 2D1	192.28	0.78%	126,720	0.81%	659.04
57. 2D	3,507.19	14.17%	2,311,245	14.77%	659.00
58. 3D1	164.39	0.66%	100,615	0.64%	612.05
59. 3D	6,609.21	26.71%	4,044,830	25.85%	612.00
60. 4D1	4,504.34	18.21%	2,531,420	16.18%	562.00
61. 4D	2,427.96	9.81%	1,364,490	8.72%	561.99
62. Total	24,742.29	100.00%	15,644,515	100.00%	632.30
Grass					
63. 1G1	109.13	0.07%	51,620	0.08%	473.01
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	87.51	0.06%	39,125	0.06%	447.09
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	7,265.66	4.79%	3,080,675	5.03%	424.00
68. 3G	35,253.79	23.22%	14,947,620	24.42%	424.00
69. 4G1	26,765.31	17.63%	10,572,250	17.27%	395.00
70. 4G	82,342.78	54.24%	32,525,490	53.13%	395.00
71. Total	151,824.18	100.00%	61,216,780	100.00%	403.21
Irrigated Total					
Irrigated Total	268.77	0.15%	435,695	0.56%	1,621.07
Dry Total					
Dry Total	24,742.29	13.96%	15,644,515	20.23%	632.30
Grass Total					
Grass Total	151,824.18	85.68%	61,216,780	79.16%	403.21
72. Waste	359.58	0.20%	35,945	0.05%	99.96
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	49,027.36	27.67%	21,300,525	27.54%	434.46
75. Market Area Total	177,194.82	100.00%	77,332,935	100.00%	436.43

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	134.59	1.45%	271,335	1.68%	2,016.01
46. 1A	3,602.58	38.69%	7,262,785	44.98%	2,016.00
47. 2A1	154.30	1.66%	276,505	1.71%	1,792.00
48. 2A	1,314.93	14.12%	2,356,330	14.59%	1,791.98
49. 3A1	929.36	9.98%	1,457,225	9.02%	1,567.99
50. 3A	1,142.73	12.27%	1,791,805	11.10%	1,568.00
51. 4A1	982.34	10.55%	1,320,265	8.18%	1,344.00
52. 4A	1,049.85	11.28%	1,411,010	8.74%	1,344.01
53. Total	9,310.68	100.00%	16,147,260	100.00%	1,734.27
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	20,241.86	51.43%	15,182,085	55.45%	750.03
56. 2D1	1.96	0.00%	1,370	0.01%	698.98
57. 2D	4,156.74	10.56%	2,909,700	10.63%	700.00
58. 3D1	162.79	0.41%	105,820	0.39%	650.04
59. 3D	6,168.07	15.67%	4,009,335	14.64%	650.01
60. 4D1	6,685.54	16.99%	4,011,300	14.65%	600.00
61. 4D	1,937.58	4.92%	1,162,525	4.25%	599.99
62. Total	39,354.54	100.00%	27,382,135	100.00%	695.78
Grass					
63. 1G1	2,285.71	1.19%	1,108,560	1.36%	485.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	165.63	0.09%	76,190	0.09%	460.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	2,556.30	1.33%	1,124,750	1.38%	439.99
68. 3G	78,008.65	40.65%	34,323,825	42.23%	440.00
69. 4G1	49,157.65	25.62%	20,154,800	24.80%	410.00
70. 4G	59,713.12	31.12%	24,482,415	30.12%	410.00
71. Total	191,887.06	100.00%	81,270,540	100.00%	423.53
Irrigated Total					
	9,310.68	3.86%	16,147,260	12.93%	1,734.27
Dry Total					
	39,354.54	16.33%	27,382,135	21.92%	695.78
Grass Total					
	191,887.06	79.62%	81,270,540	65.06%	423.53
72. Waste	359.76	0.15%	35,970	0.03%	99.98
73. Other	82.50	0.03%	82,500	0.07%	1,000.00
74. Exempt	6,730.51	2.79%	5,306,895	4.25%	788.48
75. Market Area Total	240,994.54	100.00%	124,918,405	100.00%	518.35

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	24.97	30,165	253.24	410,695	19,270.08	28,568,560	19,548.29	29,009,420
77. Dry Land	0.00	0	5,385.15	3,469,765	114,559.77	72,885,615	119,944.92	76,355,380
78. Grass	7.90	3,000	15,632.46	6,317,755	627,751.05	251,551,130	643,391.41	257,871,885
79. Waste	0.00	0	297.59	29,755	5,447.68	544,670	5,745.27	574,425
80. Other	0.00	0	0.00	0	92.14	92,140	92.14	92,140
81. Exempt	22.33	46,200	3,924.23	1,845,635	73,963.22	33,680,035	77,909.78	35,571,870
82. Total	32.87	33,165	21,568.44	10,227,970	767,120.72	353,642,115	788,722.03	363,903,250

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	19,548.29	2.48%	29,009,420	7.97%	1,483.99
Dry Land	119,944.92	15.21%	76,355,380	20.98%	636.59
Grass	643,391.41	81.57%	257,871,885	70.86%	400.80
Waste	5,745.27	0.73%	574,425	0.16%	99.98
Other	92.14	0.01%	92,140	0.03%	1,000.00
Exempt	77,909.78	9.88%	35,571,870	9.78%	456.58
Total	788,722.03	100.00%	363,903,250	100.00%	461.38

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	1	1,485	0	0	1	32,320	2	33,805	0
83.2 Chadron	126	1,291,660	1,619	11,260,580	1,748	165,772,747	1,874	178,324,987	1,224,720
83.3 Crawford	59	231,870	520	2,123,700	522	21,306,215	581	23,661,785	94,165
83.4 Rural/suburban	181	3,913,200	549	16,297,275	622	70,280,411	803	90,490,886	1,014,900
84 Residential Total	367	5,438,215	2,688	29,681,555	2,893	257,391,693	3,260	292,511,463	2,333,785

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>I</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1 Chadron	53	1,526,200	320	9,781,530	324	72,373,785	377	83,681,515	69,245
85.2 Crawford	18	107,495	76	974,285	78	5,432,110	96	6,513,890	5,000
85.3 Rural/suburban	17	1,839,045	40	2,391,700	52	7,257,565	69	11,488,310	8,815
86 Commercial Total	88	3,472,740	436	13,147,515	454	85,063,460	542	101,683,715	83,060

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	748.87	0.25%	344,475	0.30%	459.99
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	327.17	0.11%	141,690	0.12%	433.08
90. 2G	10,122.53	3.38%	4,383,050	3.80%	433.00
91. 3G1	10,682.64	3.56%	4,347,835	3.77%	407.00
92. 3G	22,364.22	7.46%	9,102,275	7.89%	407.00
93. 4G1	216,516.20	72.25%	82,276,135	71.31%	380.00
94. 4G	38,918.54	12.99%	14,789,105	12.82%	380.00
95. Total	299,680.17	100.00%	115,384,565	100.00%	385.03
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	299,680.17	100.00%	115,384,565	100.00%	385.03
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	299,680.17	100.00%	115,384,565	100.00%	385.03

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	109.13	0.07%	51,620	0.08%	473.01
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	87.51	0.06%	39,125	0.06%	447.09
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	7,265.66	4.79%	3,080,675	5.03%	424.00
92. 3G	35,253.79	23.22%	14,947,620	24.42%	424.00
93. 4G1	26,765.31	17.63%	10,572,250	17.27%	395.00
94. 4G	82,342.78	54.24%	32,525,490	53.13%	395.00
95. Total	151,824.18	100.00%	61,216,780	100.00%	403.21
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	151,824.18	100.00%	61,216,780	100.00%	403.21
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	151,824.18	100.00%	61,216,780	100.00%	403.21

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	2,285.71	1.19%	1,108,560	1.36%	485.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	165.63	0.09%	76,190	0.09%	460.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	2,556.30	1.33%	1,124,750	1.38%	439.99
92. 3G	78,008.65	40.65%	34,323,825	42.23%	440.00
93. 4G1	49,157.65	25.62%	20,154,800	24.80%	410.00
94. 4G	59,713.12	31.12%	24,482,415	30.12%	410.00
95. Total	191,887.06	100.00%	81,270,540	100.00%	423.53
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	191,887.06	100.00%	81,270,540	100.00%	423.53
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	191,887.06	100.00%	81,270,540	100.00%	423.53

**2021 County Abstract of Assessment for Real Property, Form 45
Compared with the 2020 Certificate of Taxes Levied Report (CTL)**

23 Dawes

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	283,951,396	292,511,463	8,560,067	3.01%	2,333,785	2.19%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	60,894,970	65,932,875	5,037,905	8.27%	24,855	8.23%
04. Total Residential (sum lines 1-3)	344,846,366	358,444,338	13,597,972	3.94%	2,358,640	3.26%
05. Commercial	101,078,993	101,370,255	291,262	0.29%	83,060	0.21%
06. Industrial	307,955	313,460	5,505	1.79%	0	1.79%
07. Total Commercial (sum lines 5-6)	101,386,948	101,683,715	296,767	0.29%	83,060	0.21%
08. Ag-Farmsite Land, Outbuildings	18,748,550	18,558,665	-189,885	-1.01%	1,266,790	-7.77%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	114,690	0	-114,690	-100.00%		
11. Total Non-Agland (sum lines 8-10)	18,863,240	18,558,665	-304,575	-1.61%	1,266,790	-8.33%
12. Irrigated	29,302,940	29,009,420	-293,520	-1.00%		
13. Dryland	86,393,330	76,355,380	-10,037,950	-11.62%		
14. Grassland	253,662,095	257,871,885	4,209,790	1.66%		
15. Wasteland	587,925	574,425	-13,500	-2.30%		
16. Other Agland	92,140	92,140	0	0.00%		
17. Total Agricultural Land	370,038,430	363,903,250	-6,135,180	-1.66%		
18. Total Value of all Real Property (Locally Assessed)	835,134,984	842,589,968	7,454,984	0.89%	3,708,490	0.45%

2021 Assessment Survey for Dawes County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Two
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$191,900
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$1,200
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	This is a sinking fund, for the six-year review and Eagle View Pictometry. The amount can vary year-to-year.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$15,200
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,400
12.	Amount of last year's assessor's budget not used:
	\$6,700

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	Chadron and Crawford are zoned.
4.	When was zoning implemented?
	2002

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal for commercial property only.
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS for CAMA, administrative and personal property software; Eagle View (Pictometry).

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	None
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2021 Residential Assessment Survey for Dawes County

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

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	10	2019	2019	2017	2017
	16	2019	2019	2018	2018
	20	2019	2019	2016	2016
	AG	2019	2019	2021	2021

2021 Commercial Assessment Survey for Dawes County

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

2021 Agricultural Assessment Survey for Dawes County

1.	Valuation data collection done by:													
	The Assessor and her staff.													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>This agricultural market area is the uninfluenced northern portion of Dawes County, and consists primarily of agricultural use despite lower land capability with little water available for crop production, irrigation and livestock.</td> <td style="text-align: center;">2018</td> </tr> <tr> <td style="text-align: center;">3</td> <td>This area's geographical location is primarily the Pine Ridge and includes trees and bluffs; it also exhibits a market demand that exceeds that of pure agricultural use. This area has absorbed some of what was previously area two, depending on non-agricultural influence in this area.</td> <td style="text-align: center;">2018</td> </tr> <tr> <td style="text-align: center;">4</td> <td>This agricultural market area is located in the southern portion of the county and consists of higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	This agricultural market area is the uninfluenced northern portion of Dawes County, and consists primarily of agricultural use despite lower land capability with little water available for crop production, irrigation and livestock.	2018	3	This area's geographical location is primarily the Pine Ridge and includes trees and bluffs; it also exhibits a market demand that exceeds that of pure agricultural use. This area has absorbed some of what was previously area two, depending on non-agricultural influence in this area.	2018	4	This agricultural market area is located in the southern portion of the county and consists of higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.	2018
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>												
1	This agricultural market area is the uninfluenced northern portion of Dawes County, and consists primarily of agricultural use despite lower land capability with little water available for crop production, irrigation and livestock.	2018												
3	This area's geographical location is primarily the Pine Ridge and includes trees and bluffs; it also exhibits a market demand that exceeds that of pure agricultural use. This area has absorbed some of what was previously area two, depending on non-agricultural influence in this area.	2018												
4	This agricultural market area is located in the southern portion of the county and consists of higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.	2018												
	Land use review is ongoing. The Pictometry flight will be updated for 2021 and this will produce aerial imagery that will be utilized to update land use.													
3.	Describe the process used to determine and monitor market areas.													
	Sales within the three market areas, coupled with sales data verification are used to determine any changes, if necessary. Examination of influenced sales versus uninfluenced agricultural sales is used to confirm the need for special value in the county.													
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.													
	Rural residential land in Dawes County is identified as parcels of less than eighty acres that have a home; further, the primary use of the land does not meet the definition of agricultural use. Recreational land is used primarily for diversion and/or relaxation, not for agricultural/horticultural production.													
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?													
	Yes, all home sites are valued the same. Only the first acre of an unimproved parcel would have a different value.													
6.	What separate market analysis has been conducted where intensive use is identified in the county?													
	Intensive use in Dawes County would consist of the one commercial feedlot. It is currently valued by commercial method for feed bunks, aprons, etc. It was reviewed by Stanard Appraisal for the current assessment year, and the intensive use acres of the feeding operation is valued at \$1,000 per acre.													
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.													

	Currently, there are no known parcels enrolled in the Wetland Reserve Program in the county.
7a.	Are any other agricultural subclasses used? If yes, please explain.
	Yes, and this would be 4GW--grass land that is usable, that had an LCG conversion to waste.
	<i>If your county has special value applications, please answer the following</i>
8a.	How many parcels have a special valuation application on file?
	2,583 and this differs from the abstract number, due to the fact that the assessor had re-drawn the boundaries of the influenced area and residential parcels under 80 acres that had special value (and still have some ag use) are noted in this number.
8b.	What process was used to determine if non-agricultural influences exist in the county?
	A review of sales in the currently influenced area is monitored to see if they affect the boundaries between this area and the adjoining agricultural areas.
	<i>If your county recognizes a special value, please answer the following</i>
8c.	Describe the non-agricultural influences recognized within the county.
	Recreation; rural residential use in a unique, scenic setting.
8d.	Where is the influenced area located within the county?
	Market Area Three as described previously.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	The special value for agricultural use in the influenced area three is determined by taking the average of land values established in the two uninfluenced areas.

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

2021 Tax Year

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

2022 Tax Year

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

2023 Tax Year

- Review Chadron Parcels South of RR Tracks
- New Pictures for files
- GIS Updates
- Review and update Assessor Locations
- Review and update Market Area Boundaries
- Review and update agriculture land values

Dawes County Agriculture Land Sales Criteria Special Agriculture Value Tax Year 2021

Dawes County is using “Special value” for tax year 2021. The special agriculture value will be used on a county wide basis.

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

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

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

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

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

Sales included in analysis:

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

Sales excluded from analysis:

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