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DEPARTMENT OF REVENUE

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

DAWSON COUNTY



April 7, 2021

Pete Ricketts, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 Reports and Opinions of the Property Tax Administrator for Dawson 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 Dawson 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: John Moore, Dawson 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.

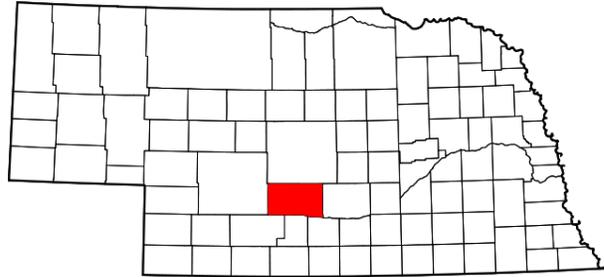
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

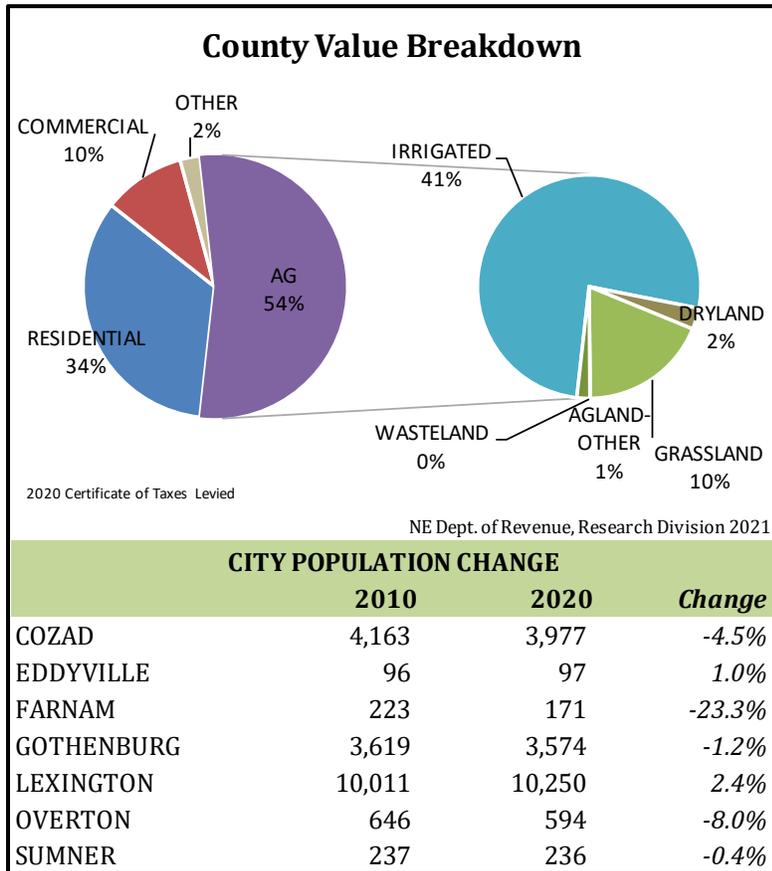
**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,013 square miles, Dawson County has 23,595 residents, per the Census Bureau Quick Facts for 2019, a 3% population decline from the 2010 U.S. Census. Reports indicate that 68% of county residents are homeowners and 87% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$119,060 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Dawson County are evenly distributed among Lexington, Cozad, and Gothenburg. According to the latest information available from the U.S. Census Bureau, there are 687 employer establishments with a total employment of 8,968.



Agricultural land makes up the majority of the valuation base in the county. A mix of irrigated and grass land makes up a majority of the land in the county. Dawson County is included in the Central Platte Natural Resources District (NRD). In value of sales by commodity group, Dawson ranks second in cattle and calves (USDA AgCensus).

The primary crops grown in the county are corn and soybeans. An ethanol plant located in Lexington, as well as a Frito Lay plant and a Monsanto Research facility in Gothenburg are also contributing factors to the economy.

2021 Residential Correlation for Dawson County

Assessment Actions

For the residential class, a contracted appraiser physically reviewed and reappraised the Villages of Sumner and Eddyville along with Range 21, 24 and 25. A market study showed that Cozad was out of tolerance therefore a 5% increase was applied to the improvements. For the remainder of the class, permit and pick up work was completed timely.

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.

The sales qualification and verification processes were reviewed with the county assessor. During the assessment practice review, it was determined that sales transfers were not being timely transferred. A thorough review of the prior year sales were compared to the sales within the sales file. The result was that approximately 6% of the sales in Dawson County had not been sent into the State sales file. The county assessor has a process for sales submission however it was not being followed. The county assessor cited changes in staff members as one reasons for the errors in the sales submissions. Unfortunately, this is not the first occurrence with improper submission of sales and other inadequate assessment practices. Similar concerns were addressed with the county assessor in 2018, and the submission of sales improved for a short time period, but then relapsed. The county assessor has submitted all sales that were missing and now exports sales regularly every other week. The county assessor also lacks a defined method for verifying sales. However, usability rates for the residential class are typical when compared to the statewide average.

Timeliness to the processing of open or filed building permits were also audited. Through conversation with the county assessor and review of the building permits within the Computer-Assisted Mass Appraisal (CAMA) system indicated that 111 open permits were filed in 2019 or prior. Of those permits, 38% bore no indication of review of the construction and 17% showed evidence of construction but no additional value. For the 2021 assessment year, the county assessor hired a contract appraiser to review the permits. Following the review, the county assessor either closed the permit if no evidence of construction occurred or utilized the text fields in the CAMA system to notate when the inspection occurred and what portion of the construction was complete for the 2021 assessment year. The county assessor has implemented a process for the review of open permits.

Other aspects of the assessment practice review included the review of the valuation group structures. The valuation groups appear to adequately recognize unique economic characteristics that could affect market value. Currency of the appraisal tables along with the six-year inspection and review cycle were also evaluated. The county assessor maintains a schedule for the six-year

2021 Residential Correlation for Dawson County

inspection and review cycle utilizing a contract appraiser and an in-house field lister. The currency of the costing, depreciation, and lot value models all appear to be current within the last six years.

The county assessor has no valuation methodology on file to be available to property owners.

Description of Analysis

Dawson County residential properties are stratified into nine valuation groups with unique characteristics and economic influences within the county.

Valuation Group	Description
1	Lexington
2	Cozad
3	Gothenburg
4	Overton, Sumner, and surrounding rural areas
5	Johnson Lake & Plum Creek Canyon
6	Lakeview Acres (non-lake front properties at Johnson Lake) & Midway Lake
7	Eddyville, Farnam, and surrounding rural areas
8	Cozad & Lexington Rural
9	Gothenburg Rural & Wild Horse Golf Course

The statistical sample overall indicate three measures of central tendency within the acceptable range. For the qualitative measures, the COD is indicated to be within the recommended guidelines; however, the PRD is slightly high. Analysis with the removal of low dollar sales brings the PRD within the IAAO parameters while the median stays somewhat stable.

SALE PRICE *		COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE							
___ Low \$ Ranges ___							
Less Than	5,000						
Less Than	15,000	8	136.87	176.15	193.67	53.58	90.95
Less Than	30,000	37	117.80	145.77	145.09	39.51	100.47
___ Ranges Excl. Low \$ ___							
Greater Than	4,999	628	96.71	99.74	94.30	16.11	105.77
Greater Than	14,999	620	96.55	98.76	94.20	15.27	104.84
Greater Than	29,999	591	96.11	96.86	93.86	13.80	103.20

Review of the sales by individual valuation group; reveal all groups have a sufficient sampling of sales for measurement and medians within the acceptable range. Valuation Group 4 and 7 have the widest range of dispersion. These two groups are combinations of the smaller villages of the county and rural areas around these villages. The residential market is more sporadic than the remainder

2021 Residential Correlation for Dawson County

of Dawson County. Valuation Group 9 has a low COD, however the group was subject to a reappraisal for the 2021 assessment year.

The County Abstract of Assessment, Form 45 (Abstract) Compared to the Certificate of Taxes Levied Report (CTL) shows that population increased at 2% while the sample also increased at 2%. Analysis of the population change versus the sample by assessor location show that all valuation groups with the exception of Valuation Group 2 and 9, changed at a similar rate. These valuation groups increased at a higher percentage than the population overall. In Valuation Group 2, the abstract reflected the 5% increase to the population, however sold parcels increased at a higher rate. The improvements received a 5% adjustment, however, several sales increased more than the 5%. These changes may reflect permit work or sales review but it is uncertain. In Valuation 9, a reappraisal was completed, and the small sample of sales increased at a higher rate than the unsold properties, it is unclear whether this sample adequately represent the population. To ensure equalization for these two valuation groups, an audit will be conducted at the time of the assessment practice review. However, the overall sample and the population moved at similar rates and values appear to be equalized across the residential class.

Equalization and Quality of Assessment

There are valuation concerns and it cannot be determined whether the county assessor uniformly assessed the valuations within the residential class; nor whether the county assessor has complied with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	205	96.96	99.66	95.16	13.36	104.73
2	126	97.47	100.74	95.76	15.12	105.20
3	149	95.00	98.96	94.68	16.63	104.52
4	43	97.23	106.26	93.54	25.32	113.60
5	43	94.07	91.47	90.47	16.93	101.11
7	14	98.43	111.98	94.63	28.99	118.33
8	37	97.62	98.81	94.72	18.91	104.32
9	11	98.77	95.12	94.96	06.18	100.17
____ALL____	628	96.71	99.74	94.30	16.11	105.77

Level of Value

Based on all available information, the level of value for the residential class of real property in Dawson County cannot be determined.

2021 Commercial Correlation for Dawson County

Assessment Actions

For the commercial class, pick-up work was completed timely

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.

As discussed in the residential correlation, missing sales in the sales file affected the commercial class but not to the degree of the residential and agricultural classes. Review of the usability rate for the commercial class shows the percentage of sales used to be typical statewide. Review of the sales rosters and comments made support that qualifications were made without a sales bias and that all arm's-length sales were available for measurement.

Valuation groups were evaluated to ensure that economic factors that would affect market value were recognized. Dawson County has two separate valuation groups for the commercial class. Valuation Group 1 is comprised of the Towns of Lexington, Cozad, Gothenburg, and the surrounding rural areas. All three villages lie between Interstate 80 and Highway 30. Each community provides jobs and amenities to smaller surrounding communities. Valuation Group 2 consists of the other smaller villages and the more remote rural commercial parcels. The commercial market is not as stable as Valuation Group 1. The county has adequately stratified the commercial markets into valuation groups.

The six-year inspection cycle was also examined. The county hires a contract appraiser to complete the reappraisal of the commercial class. This was last conducted in 2017. The commercial class complies with the six-year inspection and review cycle. Review of the appraisal tables also showed that costing, land and depreciation were updated at this time as well.

Description of Analysis

The county stratifies commercial property into two valuations groups based on economic characteristics.

Valuation Group	Description
1	Cozad, Gothenburg, Lexington and surrounding rural area
2	Eddyville, Farnam, Overton, Sumner and surrounding rural area

Analysis of the statistical overall sample reveal that all three measures of central tendency are within the acceptable range. The qualitative statistics also support uniformity across the commercial class.

2021 Commercial Correlation for Dawson County

Review by valuation group shows that the majority of the sales are within Valuation Group 1. Valuation Group 1 has all three measures of central tendency within the range. The COD is acceptable while the PRD is slightly above the acceptable range. Valuation Group 2 contains six sales with a median below the range. Examination of the assessment practices shows that the small villages were examined at the same time as Valuation Group 1. Further analysis shows that four of the six sales are in the village of Overton and are all below the acceptable range. Review of historical commercial valuation changes show that the village of Overton increased the least of all the small villages over the past decade. Although a small community, Overton is less than thirty miles away from both Kearney and Lexington along Highway 30, which could account for the increased purchases prices for commercial properties. A large percent adjustment based off of six sales could be harmful to the other communities within this class. Therefore, a reappraisal of the small villages should be prioritized for the commercial class.

Historical valuation changes for the commercial class show the larger communities increased at 4-7% annually while the smaller communities increased 2-4% over the past decade. Generally, the commercial class increased similar to the communities in surrounding counties.

Reviewing the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) shows that both the sample and the population changed at a rate of 2%.

Equalization and Quality of Assessment

There are valuation concerns within the county and it cannot be determined whether the county assessor uniformly assessed valuations within the commercial class; nor whether the county assessor has complied with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	65	96.53	97.07	92.64	17.35	104.78
2	6	74.37	71.54	68.90	18.82	103.83
____ALL____	71	95.43	94.91	92.08	18.23	103.07

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Dawson County cannot be determined.

2021 Agricultural Correlation for Dawson County

Assessment Actions

For the agricultural class, agricultural homes and outbuildings were physically inspected in Ranges 21, 24, and 25 with the help of a contract appraiser. For agricultural land, a market analysis was conducted. As a result, in Market Area 1 grassland decreased approximately 12% while irrigated land and dryland values remained the same as the prior year's values. Agricultural land values in Market Area 2 remained the same as well. For the remainder of the class, pick-up work was completed in a timely manner.

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 verification and qualification processes were also examined. It was determined that not all sales transactions were being properly processed within the county assessor's office. Further examination showed missing sales within the study period. Another concern was regarding the qualification of agricultural sales. Evaluation of non-qualified sales showed three grass sales were coded out with insufficient comments in the agricultural class. Although this is a small number of sales, it had significant impacts on the calculated statistics of grassland in the county. These sales were hard coded as qualified sales by Property Assessment Division (Division) and remained qualified unless a valid explanation was provided for disqualification.

Market areas were also examined to ensure geographical differences are identified. Dawson County agricultural land is comprised of two Market Areas. Market Area 1 encompasses most of the county. The northern portion is made up of rolling hills while the southern portion is the mainly the Platte River Basin. The valley is mainly cropland while the hills are generally grassland. Market Area 2 is located in the southwestern corner of the county. The terrain here is much more rugged, more comparable with Frontier County and portions of Lincoln County, Market Area 4. Market areas appear to be adequately identified in Dawson County.

The frequency of the six-year inspection and review cycle were also reviewed. Agricultural homes and outbuildings are physically inspected along with the rural residential subclasses. Agricultural land use experienced a comprehensive inspection using aerial imagery for the 2019-2020 assessment year. The agricultural subclass complies with the six-year inspection and review cycle. As was discussed in the residential correlation, there have been concerns in the county with the proper addition of new construction to the assessment roll.

Special valuation and intensive use were also examined. Dawson County recognizes special value along the Platte River. This area can be influenced by recreational influences, along with some commercial influence from companies that produce gravel and sand. For the 2019 assessment year, existing special valuation applications were sent a new application and asked to reapply. At this time, a market analysis was conducted and a market value was derived for areas along the river.

2021 Agricultural Correlation for Dawson County

Due to the slowing of recreational sales, the county assessor maintained the market value set back in 2019 for the 2021 assessment year.

Description of Analysis

Overall review of the statistical sample shows eighty total sales over a three-year study period. All three levels of central tendency are within the acceptable range and the qualitative measures support uniformity of the agricultural land values.

When analyzed by individual market area, only Market Area 1 has an adequate number of sales with a median within the acceptable range. Further stratification by 80% Majority Land Use (MLU) reveals only the irrigated subclass of sales is sufficient for measurement. Review of Market Area 1 and the irrigated subclass 80% MLU statistics indicate that an acceptable level of assessment has been reached. The grassland valuations were analyzed by the county assessor taking several approaches. The county assessor reviewed sales that were solely within the county and the study period. Additional analyses using sales within 6 miles of the county border along with sales outside of the study period were also conducted indicating that grassland values set were at an appropriate range of value. Both grassland and dryland values were compared to the values set by the surrounding counties supporting equalization across county lines.

Market Area 2 is a very small portion of the county with few sales. The region is strongly held by area ranchers and farmers. The sales here can be influenced by this fact. The terrain and soil composition make Market Area 2 most comparable with Frontier County and some portions of Market Area 4 in Lincoln County. Review of values set by surrounding comparable counties indicate that the values in Market Area 2 have achieved an acceptable level of value.

Equalization and Quality of Assessment

There are valuation concerns within the county and it cannot be determined whether the county assessor uniformly assessed valuations within the commercial class; nor whether the county assessor has complied with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	55	70.06	72.19	69.40	13.05	104.02
1	54	70.38	72.64	69.58	12.65	104.40
2	1	47.74	47.74	47.74	00.00	100.00
<u>Dry</u>						
County	1	88.79	88.79	88.79	00.00	100.00
1	1	88.79	88.79	88.79	00.00	100.00
<u>Grass</u>						
County	8	72.94	71.13	76.14	10.72	93.42
1	8	72.94	71.13	76.14	10.72	93.42
<u>ALL</u>	80	70.73	71.27	70.22	14.97	101.50

2021 Agricultural Correlation for Dawson County

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Dawson County cannot be determined.

Special Valuation

A review of agricultural land value in Dawson County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the Market Area 1 of the county where no non-agricultural influences exist. However, based on the assessment practice concerns in Dawson County, the level of value for Special Valuation of agricultural land in Dawson County cannot be determined.

2021 Opinions of the Property Tax Administrator for Dawson 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	*NEI	Does not meet generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	*NEI	Does not meet generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	*NEI	Does not meet generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	*NEI	Does not meet 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 Dawson County

Residential Real Property - Current

Number of Sales	628	Median	96.71
Total Sales Price	\$83,509,195	Mean	99.74
Total Adj. Sales Price	\$83,509,195	Wgt. Mean	94.30
Total Assessed Value	\$78,747,587	Average Assessed Value of the Base	\$92,476
Avg. Adj. Sales Price	\$132,976	Avg. Assessed Value	\$125,394

Confidence Interval - Current

95% Median C.I	95.45 to 97.74
95% Wgt. Mean C.I	92.76 to 95.83
95% Mean C.I	97.45 to 102.03
% of Value of the Class of all Real Property Value in the County	31.31
% of Records Sold in the Study Period	6.24
% of Value Sold in the Study Period	8.46

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	586	98	97.55
2019	557	97	97.05
2018	554	97	97.32
2017	546	98	97.75

2021 Commission Summary for Dawson County

Commercial Real Property - Current

Number of Sales	71	Median	95.43
Total Sales Price	\$20,378,542	Mean	94.91
Total Adj. Sales Price	\$20,378,542	Wgt. Mean	92.08
Total Assessed Value	\$18,764,729	Average Assessed Value of the Base	\$257,281
Avg. Adj. Sales Price	\$287,022	Avg. Assessed Value	\$264,292

Confidence Interval - Current

95% Median C.I	90.84 to 99.00
95% Wgt. Mean C.I	84.80 to 99.36
95% Mean C.I	88.88 to 100.94
% of Value of the Class of all Real Property Value in the County	10.41
% of Records Sold in the Study Period	5.90
% of Value Sold in the Study Period	6.06

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	94	95	95.38
2019	80	98	97.98
2018	61	98	98.47
2017	54	94	94.15

24 Dawson
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 : 628
Total Sales Price : 83,509,195
Total Adj. Sales Price : 83,509,195
Total Assessed Value : 78,747,587
Avg. Adj. Sales Price : 132,976
Avg. Assessed Value : 125,394

MEDIAN : 97
WGT. MEAN : 94
MEAN : 100
COD : 16.11
PRD : 105.77

COV : 29.41
STD : 29.33
Avg. Abs. Dev : 15.58
MAX Sales Ratio : 407.17
MIN Sales Ratio : 04.80

95% Median C.I. : 95.45 to 97.74
95% Wgt. Mean C.I. : 92.76 to 95.83
95% Mean C.I. : 97.45 to 102.03

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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-18 To 31-DEC-18	67	99.25	101.76	98.92	09.12	102.87	69.77	162.96	97.40 to 100.75	136,298	134,830	
01-JAN-19 To 31-MAR-19	50	99.92	106.39	101.77	12.93	104.54	78.19	344.15	97.85 to 101.58	98,821	100,574	
01-APR-19 To 30-JUN-19	84	95.82	104.71	93.60	19.73	111.87	52.92	407.17	93.01 to 97.62	128,469	120,247	
01-JUL-19 To 30-SEP-19	97	97.34	97.29	95.17	10.43	102.23	52.39	167.05	95.45 to 98.77	151,380	144,070	
01-OCT-19 To 31-DEC-19	93	95.68	101.10	97.20	14.03	104.01	47.76	200.01	94.60 to 99.54	125,411	121,903	
01-JAN-20 To 31-MAR-20	53	97.77	103.99	96.52	22.08	107.74	59.38	262.34	89.23 to 105.33	110,977	107,114	
01-APR-20 To 30-JUN-20	92	92.78	95.90	92.52	20.51	103.65	04.80	250.68	89.37 to 98.52	132,793	122,855	
01-JUL-20 To 30-SEP-20	92	89.21	92.75	86.58	18.66	107.13	47.21	254.72	85.54 to 92.65	154,336	133,620	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	298	98.01	101.91	96.43	13.27	105.68	52.39	407.17	97.23 to 98.97	132,712	127,979	
01-OCT-19 To 30-SEP-20	330	94.30	97.79	92.38	18.63	105.86	04.80	262.34	92.25 to 95.68	133,215	123,060	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	324	97.41	101.71	96.11	14.30	105.83	47.76	407.17	95.91 to 98.31	129,875	124,819	
<u>ALL</u>	628	96.71	99.74	94.30	16.11	105.77	04.80	407.17	95.45 to 97.74	132,976	125,394	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	205	96.96	99.66	95.16	13.36	104.73	58.74	344.15	95.64 to 97.74	121,968	116,059	
2	126	97.47	100.74	95.76	15.12	105.20	64.03	190.71	93.47 to 100.46	95,497	91,448	
3	149	95.00	98.96	94.68	16.63	104.52	04.80	233.39	92.67 to 98.28	131,260	124,273	
4	43	97.23	106.26	93.54	25.32	113.60	47.21	407.17	89.65 to 106.21	100,812	94,296	
5	43	94.07	91.47	90.47	16.93	101.11	52.39	136.08	85.03 to 100.16	291,540	263,757	
7	14	98.43	111.98	94.63	28.99	118.33	69.07	239.08	82.28 to 133.51	64,351	60,893	
8	37	97.62	98.81	94.72	18.91	104.32	47.76	175.63	92.01 to 100.71	172,833	163,713	
9	11	98.77	95.12	94.96	06.18	100.17	62.38	110.94	91.75 to 99.27	249,864	237,278	
<u>ALL</u>	628	96.71	99.74	94.30	16.11	105.77	04.80	407.17	95.45 to 97.74	132,976	125,394	

24 Dawson
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 : 628
 Total Sales Price : 83,509,195
 Total Adj. Sales Price : 83,509,195
 Total Assessed Value : 78,747,587
 Avg. Adj. Sales Price : 132,976
 Avg. Assessed Value : 125,394

MEDIAN : 97
 WGT. MEAN : 94
 MEAN : 100
 COD : 16.11
 PRD : 105.77

COV : 29.41
 STD : 29.33
 Avg. Abs. Dev : 15.58
 MAX Sales Ratio : 407.17
 MIN Sales Ratio : 04.80

95% Median C.I. : 95.45 to 97.74
 95% Wgt. Mean C.I. : 92.76 to 95.83
 95% Mean C.I. : 97.45 to 102.03

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	592	96.96	100.29	94.73	15.84	105.87	04.80	407.17	95.61 to 97.74	126,611	119,942
06	36	94.26	90.79	90.49	20.08	100.33	47.76	155.53	79.98 to 100.04	237,645	215,056
07											
<u>ALL</u>	628	96.71	99.74	94.30	16.11	105.77	04.80	407.17	95.45 to 97.74	132,976	125,394

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	8	136.87	176.15	193.67	53.58	90.95	93.89	407.17	93.89 to 407.17	10,688	20,699
Less Than 30,000	37	117.80	145.77	145.09	39.51	100.47	72.40	407.17	105.33 to 138.31	19,208	27,869
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	628	96.71	99.74	94.30	16.11	105.77	04.80	407.17	95.45 to 97.74	132,976	125,394
Greater Than 14,999	620	96.55	98.76	94.20	15.27	104.84	04.80	344.15	95.43 to 97.61	134,554	126,745
Greater Than 29,999	591	96.11	96.86	93.86	13.80	103.20	04.80	262.34	95.04 to 97.32	140,099	131,500
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	8	136.87	176.15	193.67	53.58	90.95	93.89	407.17	93.89 to 407.17	10,688	20,699
15,000 TO 29,999	29	117.80	137.39	138.45	33.23	99.23	72.40	344.15	101.18 to 138.31	21,558	29,847
30,000 TO 59,999	75	105.18	115.82	113.52	26.03	102.03	04.80	262.34	99.96 to 119.91	43,623	49,523
60,000 TO 99,999	154	98.96	97.37	97.02	12.54	100.36	61.04	152.32	96.26 to 100.54	78,343	76,012
100,000 TO 149,999	156	94.27	94.10	94.18	10.90	99.92	47.21	175.63	92.61 to 96.18	123,627	116,430
150,000 TO 249,999	135	95.29	91.80	91.94	10.16	99.85	52.39	127.97	91.31 to 96.71	186,545	171,512
250,000 TO 499,999	70	92.91	91.35	91.09	11.38	100.29	56.22	136.08	89.06 to 97.34	321,323	292,706
500,000 TO 999,999	1	97.97	97.97	97.97	00.00	100.00	97.97	97.97	N/A	500,000	489,825
1,000,000 +											
<u>ALL</u>	628	96.71	99.74	94.30	16.11	105.77	04.80	407.17	95.45 to 97.74	132,976	125,394

24 Dawson
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 : 71
Total Sales Price : 20,378,542
Total Adj. Sales Price : 20,378,542
Total Assessed Value : 18,764,729
Avg. Adj. Sales Price : 287,022
Avg. Assessed Value : 264,292

MEDIAN : 95
WGT. MEAN : 92
MEAN : 95
COD : 18.23
PRD : 103.07

COV : 27.33
STD : 25.94
Avg. Abs. Dev : 17.40
MAX Sales Ratio : 210.32
MIN Sales Ratio : 42.05

95% Median C.I. : 90.84 to 99.00
95% Wgt. Mean C.I. : 84.80 to 99.36
95% Mean C.I. : 88.88 to 100.94

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	9	96.53	101.28	84.54	15.53	119.80	66.25	135.82	84.58 to 135.82	247,111	208,900
01-JAN-18 To 31-MAR-18	5	73.25	87.23	74.92	30.16	116.43	61.23	139.84	N/A	171,200	128,255
01-APR-18 To 30-JUN-18	7	90.84	101.37	106.85	25.06	94.87	66.23	139.21	66.23 to 139.21	143,214	153,023
01-JUL-18 To 30-SEP-18	3	99.53	108.20	111.14	19.26	97.35	83.78	141.29	N/A	88,333	98,174
01-OCT-18 To 31-DEC-18	7	96.92	97.07	85.44	07.51	113.61	77.12	111.33	77.12 to 111.33	368,367	314,744
01-JAN-19 To 31-MAR-19	7	93.09	92.48	92.28	07.25	100.22	79.64	102.60	79.64 to 102.60	110,000	101,507
01-APR-19 To 30-JUN-19	8	84.89	85.56	77.99	13.42	109.71	72.02	100.51	72.02 to 100.51	433,288	337,933
01-JUL-19 To 30-SEP-19	3	101.15	137.16	121.17	36.35	113.20	100.02	210.32	N/A	116,000	140,561
01-OCT-19 To 31-DEC-19	6	100.53	99.21	103.32	07.33	96.02	78.97	111.11	78.97 to 111.11	941,833	973,149
01-JAN-20 To 31-MAR-20	6	66.58	72.82	86.55	16.85	84.14	58.54	100.13	58.54 to 100.13	170,893	147,900
01-APR-20 To 30-JUN-20	3	67.18	69.21	89.61	27.97	77.23	42.05	98.41	N/A	368,769	330,471
01-JUL-20 To 30-SEP-20	7	95.43	99.15	103.28	19.77	96.00	52.02	151.92	52.02 to 151.92	155,071	160,151
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	24	96.03	99.24	89.41	21.44	110.99	61.23	141.29	83.78 to 110.76	181,146	161,961
01-OCT-18 To 30-SEP-19	25	95.42	96.91	84.31	13.56	114.94	72.02	210.32	91.22 to 100.02	286,515	241,556
01-OCT-19 To 30-SEP-20	22	93.53	87.90	99.67	20.28	88.19	42.05	151.92	67.18 to 100.15	403,098	401,762
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	22	96.12	97.72	89.54	19.41	109.14	61.23	141.29	77.12 to 110.76	213,731	191,371
01-JAN-19 To 31-DEC-19	24	97.13	97.44	94.52	13.93	103.09	72.02	210.32	82.63 to 100.51	426,471	403,108
<u>ALL</u>	71	95.43	94.91	92.08	18.23	103.07	42.05	210.32	90.84 to 99.00	287,022	264,292

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	65	96.53	97.07	92.64	17.35	104.78	52.02	210.32	93.09 to 99.53	306,093	283,574
2	6	74.37	71.54	68.90	18.82	103.83	42.05	90.30	42.05 to 90.30	80,417	55,405
<u>ALL</u>	71	95.43	94.91	92.08	18.23	103.07	42.05	210.32	90.84 to 99.00	287,022	264,292

24 Dawson
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 : 71
Total Sales Price : 20,378,542
Total Adj. Sales Price : 20,378,542
Total Assessed Value : 18,764,729
Avg. Adj. Sales Price : 287,022
Avg. Assessed Value : 264,292

MEDIAN : 95
WGT. MEAN : 92
MEAN : 95
COD : 18.23
PRD : 103.07

COV : 27.33
STD : 25.94
Avg. Abs. Dev : 17.40
MAX Sales Ratio : 210.32
MIN Sales Ratio : 42.05

95% Median C.I. : 90.84 to 99.00
95% Wgt. Mean C.I. : 84.80 to 99.36
95% Mean C.I. : 88.88 to 100.94

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	96.92	96.92	96.92	00.00	100.00	96.92	96.92	N/A	189,571	183,730
03	68	95.34	94.57	90.60	18.72	104.38	42.05	210.32	90.30 to 98.41	274,838	248,996
04	2	105.32	105.32	109.95	05.50	95.79	99.53	111.11	N/A	750,000	824,645
<u>ALL</u>	<u>71</u>	95.43	94.91	92.08	18.23	103.07	42.05	210.32	90.84 to 99.00	287,022	264,292

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	135.82	110.06	110.06	18.97	100.00	58.54	135.82	N/A	14,000	15,408
Less Than 30,000	5	107.24	106.22	104.92	22.27	101.24	58.54	135.82	N/A	19,000	19,935
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	71	95.43	94.91	92.08	18.23	103.07	42.05	210.32	90.84 to 99.00	287,022	264,292
Greater Than 14,999	68	95.43	94.24	92.04	17.22	102.39	42.05	210.32	90.84 to 98.41	299,067	275,272
Greater Than 29,999	66	95.43	94.05	92.02	17.53	102.21	42.05	210.32	90.30 to 98.41	307,326	282,804
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	135.82	110.06	110.06	18.97	100.00	58.54	135.82	N/A	14,000	15,408
15,000 TO 29,999	2	100.47	100.47	100.85	06.74	99.62	93.70	107.24	N/A	26,500	26,726
30,000 TO 59,999	9	83.78	89.98	88.29	16.35	101.91	67.18	139.21	73.25 to 99.65	43,778	38,653
60,000 TO 99,999	16	94.74	99.55	98.71	24.63	100.85	63.14	210.32	73.18 to 100.51	71,781	70,855
100,000 TO 149,999	13	93.09	86.65	86.50	14.08	100.17	42.05	111.33	72.02 to 100.02	117,577	101,699
150,000 TO 249,999	15	99.52	100.82	99.78	14.67	101.04	65.00	151.92	90.84 to 107.72	185,765	185,352
250,000 TO 499,999	4	94.26	90.13	90.92	13.66	99.13	61.23	110.76	N/A	395,250	359,368
500,000 TO 999,999	4	99.27	94.32	94.68	07.62	99.62	75.11	103.64	N/A	764,767	724,079
1,000,000 +	5	77.12	85.65	89.39	18.92	95.82	66.25	111.11	N/A	1,957,200	1,749,469
<u>ALL</u>	<u>71</u>	95.43	94.91	92.08	18.23	103.07	42.05	210.32	90.84 to 99.00	287,022	264,292

24 Dawson
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 : 71
Total Sales Price : 20,378,542
Total Adj. Sales Price : 20,378,542
Total Assessed Value : 18,764,729
Avg. Adj. Sales Price : 287,022
Avg. Assessed Value : 264,292

MEDIAN : 95
WGT. MEAN : 92
MEAN : 95
COD : 18.23
PRD : 103.07

COV : 27.33
STD : 25.94
Avg. Abs. Dev : 17.40
MAX Sales Ratio : 210.32
MIN Sales Ratio : 42.05

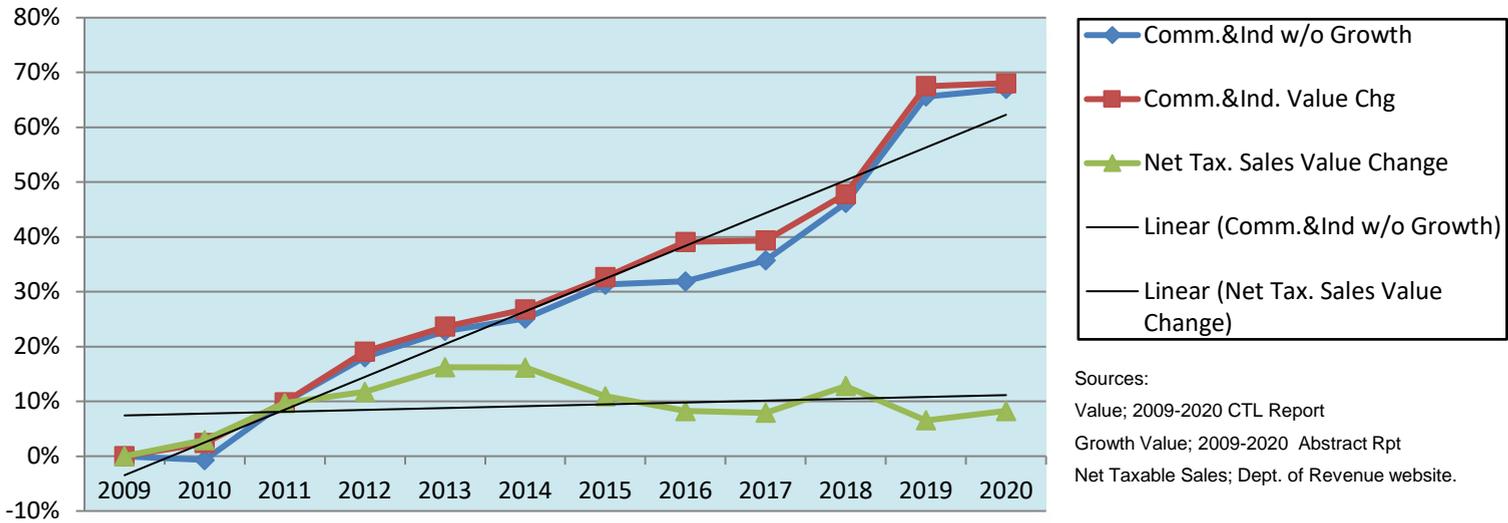
95% Median C.I. : 90.84 to 99.00
95% Wgt. Mean C.I. : 84.80 to 99.36
95% Mean C.I. : 88.88 to 100.94

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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
319	3	100.13	90.01	86.75	12.44	103.76	66.25	103.64	N/A	833,753	723,265
326	1	93.70	93.70	93.70	00.00	100.00	93.70	93.70	N/A	25,000	23,425
336	1	99.52	99.52	99.52	00.00	100.00	99.52	99.52	N/A	213,000	211,969
343	3	100.91	101.65	100.97	05.78	100.67	93.27	110.76	N/A	1,608,333	1,623,994
344	6	90.00	85.35	88.62	14.10	96.31	66.23	100.51	66.23 to 100.51	87,500	77,544
349	2	63.12	63.12	62.77	02.99	100.56	61.23	65.00	N/A	300,500	188,616
350	3	93.09	104.98	96.48	20.26	108.81	82.63	139.21	N/A	81,667	78,788
351	1	99.00	99.00	99.00	00.00	100.00	99.00	99.00	N/A	194,805	192,855
352	6	87.45	86.74	85.62	12.75	101.31	70.02	100.02	70.02 to 100.02	537,068	459,820
353	12	93.19	88.08	87.56	18.63	100.59	52.02	139.84	63.14 to 100.33	92,792	81,253
354	1	96.92	96.92	96.92	00.00	100.00	96.92	96.92	N/A	189,571	183,730
384	1	96.42	96.42	96.42	00.00	100.00	96.42	96.42	N/A	66,000	63,638
386	2	135.82	135.82	135.82	00.00	100.00	135.82	135.82	N/A	14,000	19,015
389	1	78.97	78.97	78.97	00.00	100.00	78.97	78.97	N/A	35,000	27,640
396	1	99.65	99.65	99.65	00.00	100.00	99.65	99.65	N/A	40,000	39,861
406	6	94.23	93.31	98.11	20.42	95.11	58.54	141.29	58.54 to 141.29	91,500	89,772
442	1	90.30	90.30	90.30	00.00	100.00	90.30	90.30	N/A	35,000	31,605
444	1	89.59	89.59	89.59	00.00	100.00	89.59	89.59	N/A	118,500	106,170
470	2	107.04	107.04	109.55	06.44	97.71	100.15	113.92	N/A	157,500	172,540
471	4	121.57	131.68	133.99	40.67	98.28	73.25	210.32	N/A	96,250	128,962
494	1	111.11	111.11	111.11	00.00	100.00	111.11	111.11	N/A	1,350,000	1,500,000
528	8	100.15	94.04	87.83	22.27	107.07	42.05	139.07	42.05 to 139.07	186,188	163,530
551	1	101.15	101.15	101.15	00.00	100.00	101.15	101.15	N/A	170,000	171,954
555	1	83.78	83.78	83.78	00.00	100.00	83.78	83.78	N/A	30,000	25,135
589	1	72.84	72.84	72.84	00.00	100.00	72.84	72.84	N/A	1,900,000	1,384,028
851	1	95.43	95.43	95.43	00.00	100.00	95.43	95.43	N/A	212,000	202,303
<u>ALL</u>	<u>71</u>	<u>95.43</u>	<u>94.91</u>	<u>92.08</u>	<u>18.23</u>	<u>103.07</u>	<u>42.05</u>	<u>210.32</u>	<u>90.84 to 99.00</u>	<u>287,022</u>	<u>264,292</u>

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 176,801,833	\$ 3,345,905		\$ 173,455,928	--	\$ 224,601,120	--
2009	\$ 179,113,454	\$ 3,903,990	2.18%	\$ 175,209,464	--	\$ 224,955,733	--
2010	\$ 183,388,037	\$ 5,511,020	3.01%	\$ 177,877,017	-0.69%	\$ 231,540,625	2.93%
2011	\$ 196,765,240	\$ 34,481	0.02%	\$ 196,730,759	7.28%	\$ 246,776,223	6.58%
2012	\$ 213,323,805	\$ 1,858,302	0.87%	\$ 211,465,503	7.47%	\$ 251,333,062	1.85%
2013	\$ 221,466,541	\$ 1,469,330	0.66%	\$ 219,997,211	3.13%	\$ 261,451,460	4.03%
2014	\$ 227,126,167	\$ 3,004,885	1.32%	\$ 224,121,282	1.20%	\$ 261,368,154	-0.03%
2015	\$ 237,585,741	\$ 2,412,203	1.02%	\$ 235,173,538	3.54%	\$ 249,544,797	-4.52%
2016	\$ 249,127,319	\$ 12,869,825	5.17%	\$ 236,257,494	-0.56%	\$ 243,507,459	-2.42%
2017	\$ 249,577,923	\$ 6,526,312	2.61%	\$ 243,051,611	-2.44%	\$ 242,800,466	-0.29%
2018	\$ 264,743,511	\$ 2,927,365	1.11%	\$ 261,816,146	4.90%	\$ 253,699,738	4.49%
2019	\$ 300,005,639	\$ 3,372,581	1.12%	\$ 296,633,058	12.05%	\$ 239,684,757	-5.52%
2020	\$ 300,999,457	\$ 1,881,259	0.63%	\$ 299,118,198	-0.30%	\$ 243,461,321	1.58%
Ann %chg	5.29%			Average	3.59%	0.64%	0.71%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-0.69%	2.39%	2.93%
2011	9.84%	9.86%	9.70%
2012	18.06%	19.10%	11.73%
2013	22.83%	23.65%	16.22%
2014	25.13%	26.81%	16.19%
2015	31.30%	32.65%	10.93%
2016	31.90%	39.09%	8.25%
2017	35.70%	39.34%	7.93%
2018	46.17%	47.81%	12.78%
2019	65.61%	67.49%	6.55%
2020	67.00%	68.05%	8.23%

County Number	24
County Name	Dawson

24 Dawson
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 : 80
Total Sales Price : 67,053,969
Total Adj. Sales Price : 67,053,969
Total Assessed Value : 47,082,709
Avg. Adj. Sales Price : 838,175
Avg. Assessed Value : 588,534

MEDIAN : 71
WGT. MEAN : 70
MEAN : 71
COD : 14.97
PRD : 101.50

COV : 19.76
STD : 14.08
Avg. Abs. Dev : 10.59
MAX Sales Ratio : 123.46
MIN Sales Ratio : 34.71

95% Median C.I. : 65.75 to 74.15
95% Wgt. Mean C.I. : 67.30 to 73.13
95% Mean C.I. : 68.18 to 74.36

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Qrtrs											
01-OCT-17 To 31-DEC-17	14	64.66	67.57	64.06	12.40	105.48	54.02	93.00	58.41 to 79.45	801,270	513,261
01-JAN-18 To 31-MAR-18	8	69.04	62.63	63.32	14.51	98.91	34.71	78.19	34.71 to 78.19	694,924	440,035
01-APR-18 To 30-JUN-18	5	59.06	59.44	60.26	03.50	98.64	55.15	64.77	N/A	850,633	512,551
01-JUL-18 To 30-SEP-18	2	79.99	79.99	83.76	27.39	95.50	58.08	101.89	N/A	362,500	303,628
01-OCT-18 To 31-DEC-18	3	88.80	86.64	85.16	05.32	101.74	78.48	92.64	N/A	323,478	275,485
01-JAN-19 To 31-MAR-19	7	73.17	77.90	73.04	16.76	106.65	61.12	123.46	61.12 to 123.46	1,163,002	849,462
01-APR-19 To 30-JUN-19	4	80.76	80.19	81.12	07.60	98.85	69.02	90.20	N/A	710,111	576,011
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19	7	73.66	65.83	71.44	15.34	92.15	36.74	80.12	36.74 to 80.12	1,377,039	983,731
01-JAN-20 To 31-MAR-20	16	74.63	74.16	73.33	09.08	101.13	64.55	88.01	65.86 to 80.32	885,518	649,362
01-APR-20 To 30-JUN-20	10	70.42	74.07	72.77	14.02	101.79	60.78	93.33	61.36 to 88.79	775,218	564,125
01-JUL-20 To 30-SEP-20	4	68.51	70.82	67.87	21.60	104.35	47.74	98.51	N/A	446,750	303,222
Study Yrs											
01-OCT-17 To 30-SEP-18	29	63.91	65.66	63.78	14.43	102.95	34.71	101.89	59.06 to 70.76	750,184	478,481
01-OCT-18 To 30-SEP-19	14	78.78	80.42	75.94	13.42	105.90	61.12	123.46	69.02 to 90.20	853,707	648,338
01-OCT-19 To 30-SEP-20	37	72.71	72.20	72.36	13.00	99.78	36.74	98.51	65.96 to 77.22	901,263	652,163
Calendar Yrs											
01-JAN-18 To 31-DEC-18	18	66.08	67.67	65.32	18.61	103.60	34.71	101.89	58.74 to 78.19	639,333	417,597
01-JAN-19 To 31-DEC-19	18	74.12	73.71	73.40	15.04	100.42	36.74	123.46	62.46 to 80.12	1,145,596	840,911
ALL	80	70.73	71.27	70.22	14.97	101.50	34.71	123.46	65.75 to 74.15	838,175	588,534

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	76	70.86	72.25	70.69	14.37	102.21	34.71	123.46	65.96 to 75.11	858,391	606,770
2	4	50.88	52.53	53.31	11.65	98.54	45.46	62.89	N/A	454,065	242,051
ALL	80	70.73	71.27	70.22	14.97	101.50	34.71	123.46	65.75 to 74.15	838,175	588,534

24 Dawson
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

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 MEAN : 71
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 PRD : 101.50

COV : 19.76
 STD : 14.08
 Avg. Abs. Dev : 10.59
 MAX Sales Ratio : 123.46
 MIN Sales Ratio : 34.71

95% Median C.I. : 65.75 to 74.15
 95% Wgt. Mean C.I. : 67.30 to 73.13
 95% Mean C.I. : 68.18 to 74.36

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	40	68.67	71.36	68.00	11.68	104.94	58.08	123.46	65.75 to 71.04	848,645	577,098
1	40	68.67	71.36	68.00	11.68	104.94	58.08	123.46	65.75 to 71.04	848,645	577,098
Grass											
County	6	72.94	70.37	74.76	08.68	94.13	54.85	78.48	54.85 to 78.48	1,724,458	1,289,137
1	6	72.94	70.37	74.76	08.68	94.13	54.85	78.48	54.85 to 78.48	1,724,458	1,289,137
ALL	80	70.73	71.27	70.22	14.97	101.50	34.71	123.46	65.75 to 74.15	838,175	588,534

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	55	70.06	72.19	69.40	13.05	104.02	47.74	123.46	65.75 to 74.57	836,779	580,725
1	54	70.38	72.64	69.58	12.65	104.40	58.08	123.46	65.86 to 74.57	845,201	588,102
2	1	47.74	47.74	47.74	00.00	100.00	47.74	47.74	N/A	382,000	182,355
Dry											
County	1	88.79	88.79	88.79	00.00	100.00	88.79	88.79	N/A	172,500	153,159
1	1	88.79	88.79	88.79	00.00	100.00	88.79	88.79	N/A	172,500	153,159
Grass											
County	8	72.94	71.13	76.14	10.72	93.42	54.85	85.70	54.85 to 85.70	1,525,219	1,161,273
1	8	72.94	71.13	76.14	10.72	93.42	54.85	85.70	54.85 to 85.70	1,525,219	1,161,273
ALL	80	70.73	71.27	70.22	14.97	101.50	34.71	123.46	65.75 to 74.15	838,175	588,534

Dawson County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dawson	1	4414	4418	4102	3873	3595	3449	3295	3135	4196
Lincoln	1	4398	4392	4173	4145	4023	3887	4013	3896	4239
Custer	5	3708	3707	3698	3398	2999	2999	2700	2620	3440
Buffalo	1	4849	4841	4681	4569	3646	4280	3974	3973	4484
Phelps	1	5498	5498	4500	4097	3900	3800	3700	3305	5156
Gosper	1	4975	4975	4100	3300	n/a	3100	2900	2750	4739
Dawson	2	3300	3300	3300	2857	n/a	1640	1510	1480	3112
Lincoln	4	2790	2768	2278	2703	2790	2790	2496	2604	2704
Frontier	1	2885	2881	2811	2833	2785	2785	2731	2683	2856

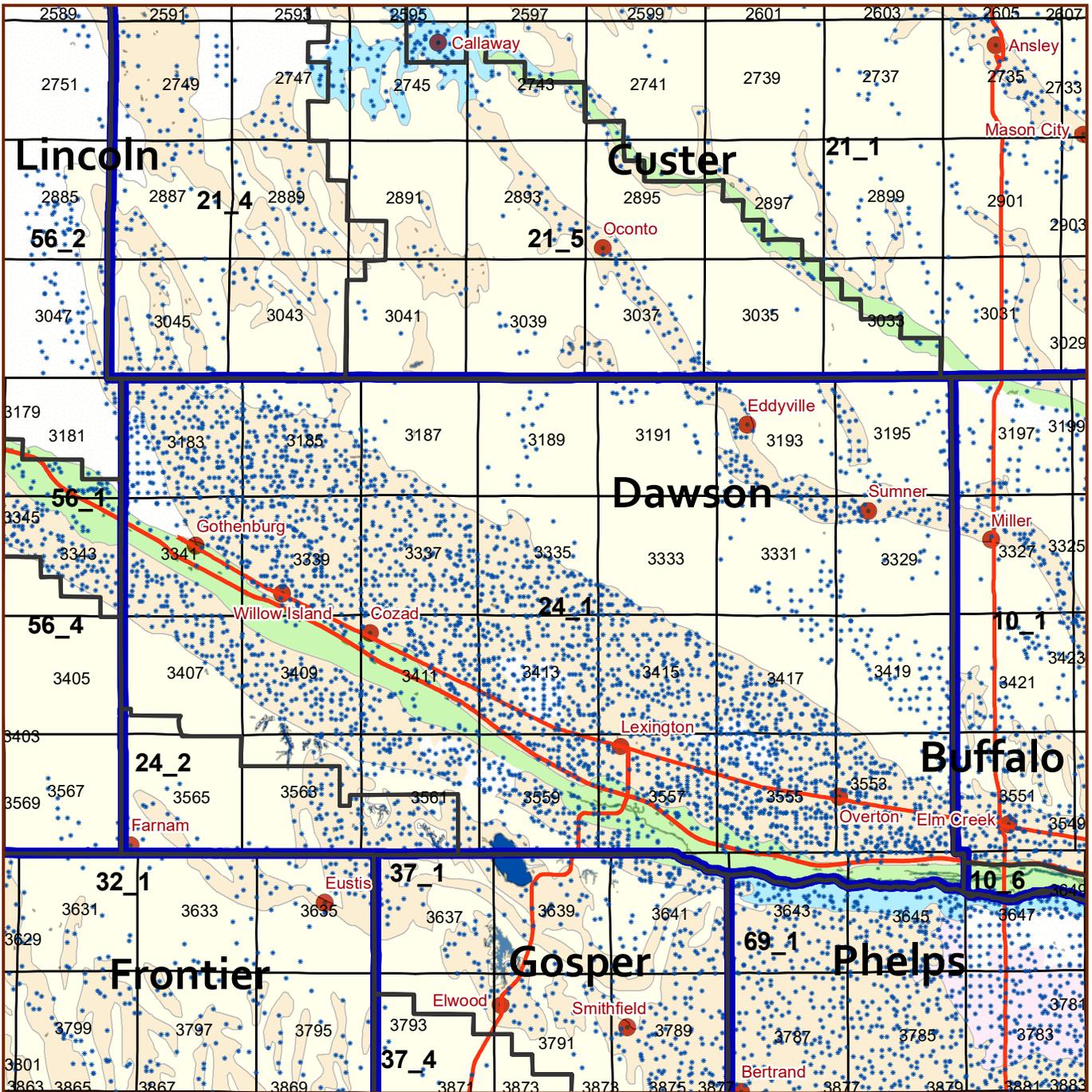
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dawson	1	n/a	2201	2211	2005	1994	1800	1555	1540	1958
Lincoln	1	1675	1675	1675	1675	1675	1675	1675	1675	1675
Custer	5	n/a	1600	1500	1300	1300	1200	1130	1130	1375
Buffalo	1	2280	2279	2125	2125	1980	1970	1850	1850	2033
Phelps	1	2450	2450	2350	2150	2050	1950	1750	1500	2338
Gosper	1	n/a	1821	1730	1635	1501	1280	1215	1215	1715
Dawson	2	n/a	1345	1345	1200	1200	1045	890	735	1132
Lincoln	4	1250	1250	1250	1250	1250	1250	1250	1250	1250
Frontier	1	1235	1235	1185	1185	1135	n/a	1085	1085	1212

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dawson	1	1075	1075	1065	1020	985	978	950	940	1051
Lincoln	1	1025	1025	1025	1025	1025	1025	1025	1025	1025
Custer	5	745	831	825	750	821	806	750	1314	808
Buffalo	1	1320	1319	1290	1275	1254	1230	1200	n/a	1277
Phelps	1	1293	1249	1200	1148	1100	1050	891	1050	1191
Gosper	1	975	984	975	975	1349	n/a	975	1335	978
Dawson	2	735	735	590	590	590	n/a	590	n/a	603
Lincoln	4	625	625	625	625	625	585	585	585	622
Frontier	1	585	585	585	n/a	585	585	585	585	585

County	Mkt Area	CRP	TIMBER	WASTE
Dawson	1	n/a	n/a	50
Lincoln	1	n/a	n/a	590
Custer	5	n/a	n/a	50
Buffalo	1	1223	514	475
Phelps	1	1053	1060	35
Gosper	1	n/a	n/a	100
Dawson	2	n/a	n/a	50
Lincoln	4	n/a	n/a	306
Frontier	1	1070	n/a	n/a

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.

DAWSON COUNTY



Legend

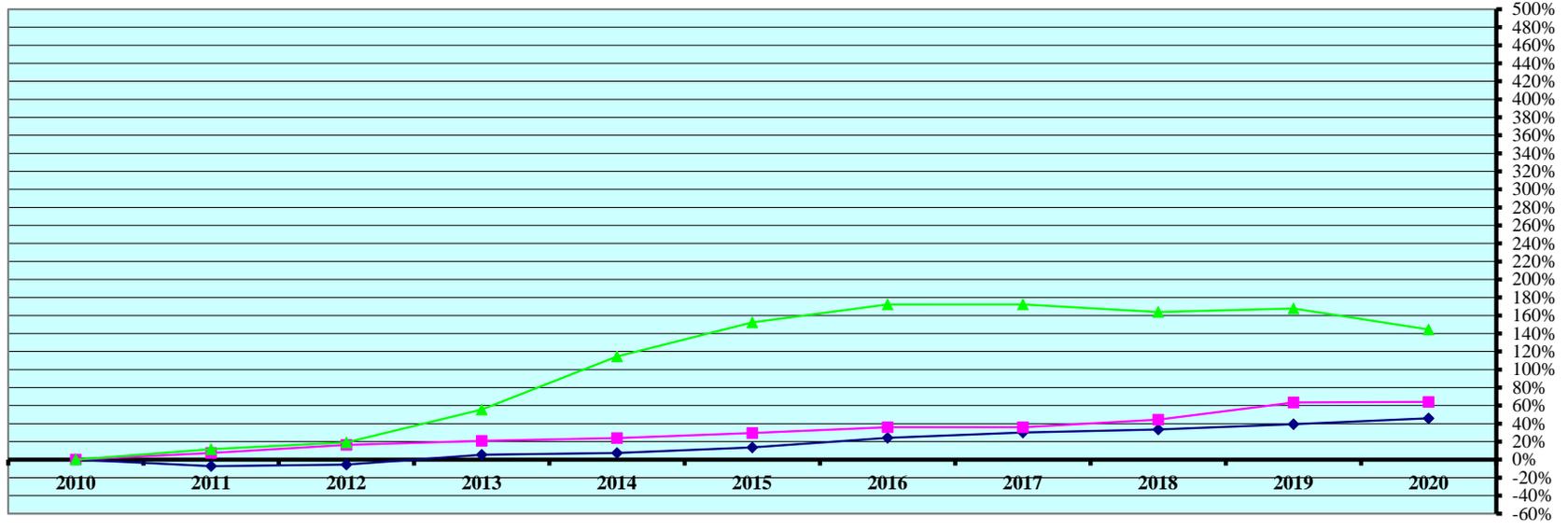
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils CLASS

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2010-2020

ResRec
Comm&Indust
Total Agland



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	622,215,727	--	--	--	183,388,037	--	--	--	650,298,017	--	--	--
2011	577,103,245	-45,112,482	-7.25%	-7.25%	196,765,240	13,377,203	7.29%	7.29%	725,065,990	74,767,973	11.50%	11.50%
2012	587,681,526	10,578,281	1.83%	-5.55%	213,323,805	16,558,565	8.42%	16.32%	774,575,677	49,509,687	6.83%	19.11%
2013	655,852,170	68,170,644	11.60%	5.41%	221,466,541	8,142,736	3.82%	20.76%	1,011,158,114	236,582,437	30.54%	55.49%
2014	668,039,748	12,187,578	1.86%	7.36%	227,126,167	5,659,626	2.56%	23.85%	1,395,591,635	384,433,521	38.02%	114.61%
2015	707,005,113	38,965,365	5.83%	13.63%	237,585,741	10,459,574	4.61%	29.55%	1,641,643,143	246,051,508	17.63%	152.44%
2016	773,044,351	66,039,238	9.34%	24.24%	249,127,319	11,541,578	4.86%	35.85%	1,769,967,049	128,323,906	7.82%	172.18%
2017	810,261,475	37,217,124	4.81%	30.22%	249,577,923	450,604	0.18%	36.09%	1,770,728,075	761,026	0.04%	172.29%
2018	831,155,570	20,894,095	2.58%	33.58%	264,743,511	15,165,588	6.08%	44.36%	1,714,996,890	-55,731,185	-3.15%	163.72%
2019	866,943,677	35,788,107	4.31%	39.33%	300,005,639	35,262,128	13.32%	63.59%	1,741,232,061	26,235,171	1.53%	167.76%
2020	907,838,079	40,894,402	4.72%	45.90%	300,999,457	993,818	0.33%	64.13%	1,589,427,619	-151,804,442	-8.72%	144.42%

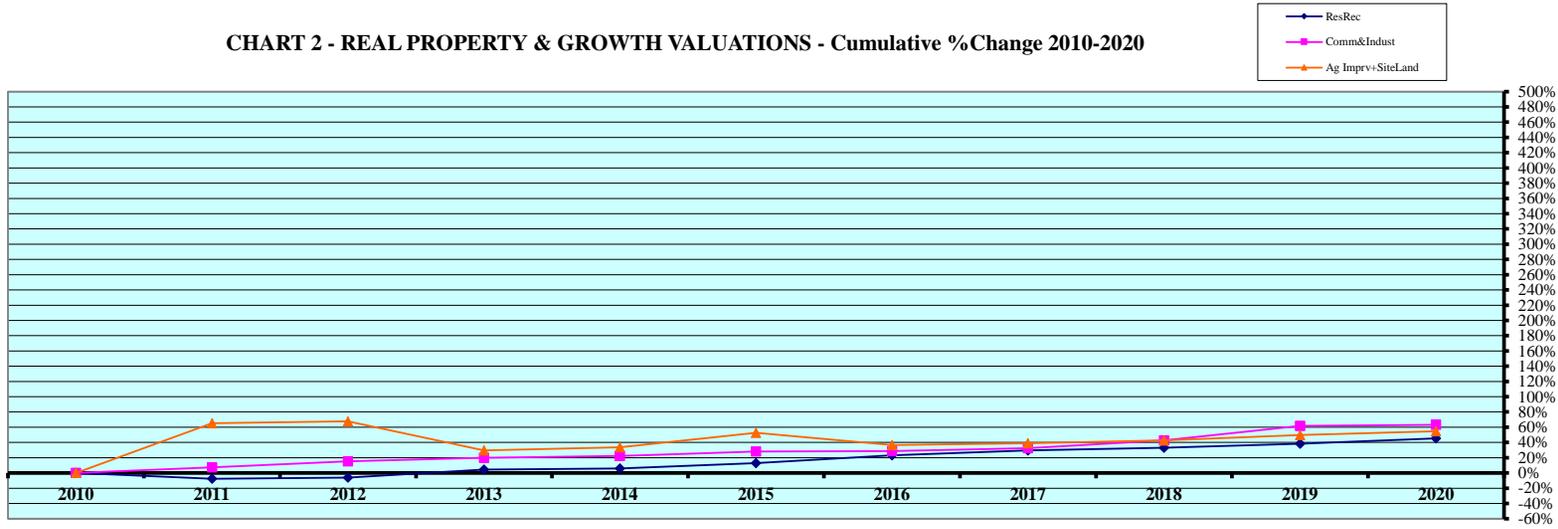
Rate Annual %chg: Residential & Recreational **3.85%** Commercial & Industrial **5.08%** Agricultural Land **9.35%**

Cnty# **24**
County **DAWSON**

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	622,215,727	5,702,457	0.92%	616,513,270	--	--	183,388,037	5,511,020	3.01%	177,877,017	--	--
2011	577,103,245	2,374,944	0.41%	574,728,301	-7.63%	-7.63%	196,765,240	34,481	0.02%	196,730,759	7.28%	7.28%
2012	587,681,526	3,037,043	0.52%	584,644,483	1.31%	-6.04%	213,323,805	1,858,302	0.87%	211,465,503	7.47%	15.31%
2013	655,852,170	5,599,093	0.85%	650,253,077	10.65%	4.51%	221,466,541	1,469,330	0.66%	219,997,211	3.13%	19.96%
2014	668,039,748	8,613,745	1.29%	659,426,003	0.54%	5.98%	227,126,167	3,004,885	1.32%	224,121,282	1.20%	22.21%
2015	707,005,113	5,128,780	0.73%	701,876,333	5.07%	12.80%	237,585,741	2,412,203	1.02%	235,173,538	3.54%	28.24%
2016	773,044,351	6,499,088	0.84%	766,545,263	8.42%	23.20%	249,127,319	12,869,825	5.17%	236,257,494	-0.56%	28.83%
2017	810,261,475	4,457,116	0.55%	805,804,359	4.24%	29.51%	249,577,923	6,526,312	2.61%	243,051,611	-2.44%	32.53%
2018	831,155,570	3,590,875	0.43%	827,564,695	2.14%	33.00%	264,743,511	2,927,365	1.11%	261,816,146	4.90%	42.77%
2019	866,943,677	5,700,070	0.66%	861,243,607	3.62%	38.42%	300,005,639	3,372,581	1.12%	296,633,058	12.05%	61.75%
2020	907,838,079	3,561,798	0.39%	904,276,281	4.31%	45.33%	300,999,457	1,881,259	0.63%	299,118,198	-0.30%	63.11%
Rate Ann%chg	3.85%			Resid & Recreat w/o growth 3.27%			5.08%			C & I w/o growth 3.63%		

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	72,190,854	35,119,265	107,310,119	9,621,289	8.97%	97,688,830	--	--
2011	126,030,459	53,266,570	179,297,029	1,826,537	1.02%	177,470,492	65.38%	65.38%
2012	126,319,177	59,278,775	185,597,952	5,628,199	3.03%	179,969,753	0.38%	67.71%
2013	82,801,209	61,221,872	144,023,081	4,899,930	3.40%	139,123,151	-25.04%	29.65%
2014	84,405,233	64,518,622	148,923,855	5,553,356	3.73%	143,370,499	-0.45%	33.60%
2015	92,479,298	74,208,181	166,687,479	2,874,433	1.72%	163,813,046	10.00%	52.65%
2016	76,672,198	73,746,231	150,418,429	3,822,958	2.54%	146,595,471	-12.05%	36.61%
2017	86,428,616	67,338,039	153,766,655	4,786,701	3.11%	148,979,954	-0.96%	38.83%
2018	86,869,320	68,689,935	155,559,255	2,436,625	1.57%	153,122,630	-0.42%	42.69%
2019	92,487,232	72,071,736	164,558,968	3,921,136	2.38%	160,637,832	3.26%	49.69%
2020	97,527,409	72,991,742	170,519,151	4,414,594	2.59%	166,104,557	0.94%	54.79%
Rate Ann%chg	3.05%	7.59%	4.74%	Ag Imprv+Site w/o growth			4.10%	

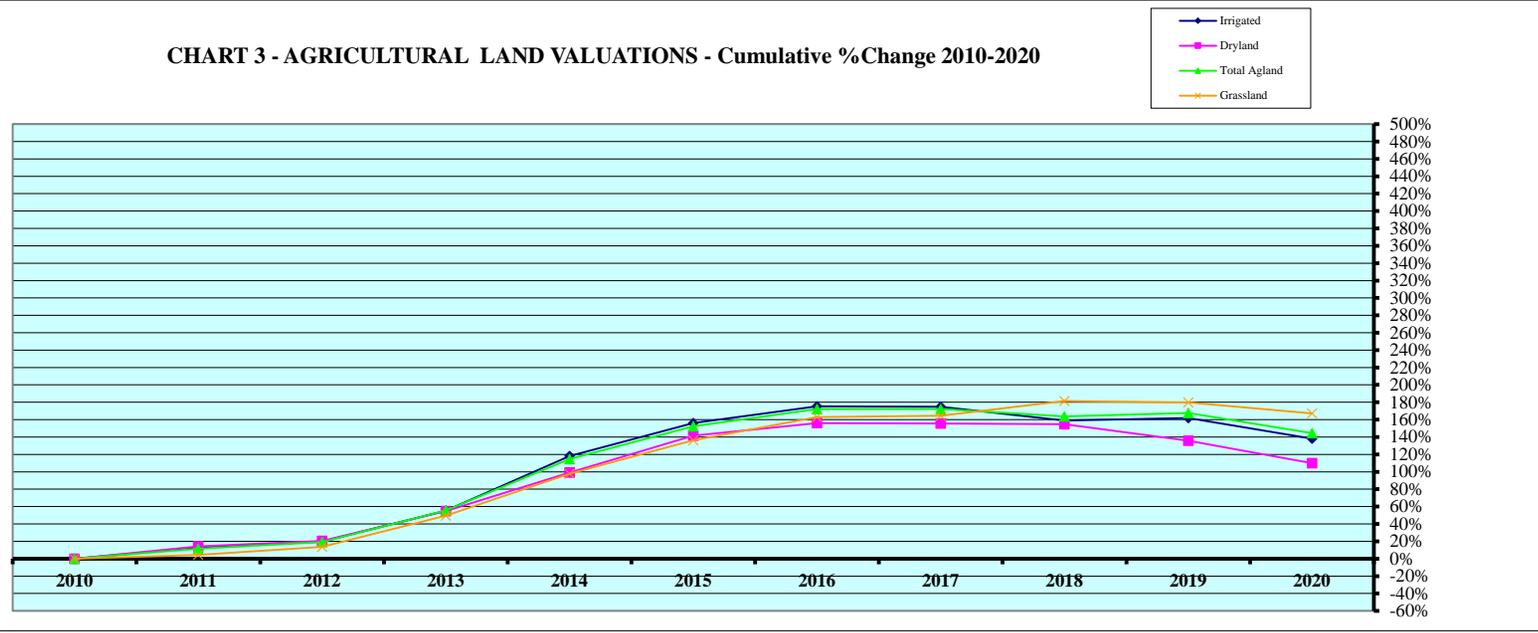
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 24
County DAWSON

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	509,325,741	--	--	--	23,292,293	--	--	--	111,275,079	--	--	--
2011	575,250,736	65,924,995	12.94%	12.94%	26,611,275	3,318,982	14.25%	14.25%	116,140,832	4,865,753	4.37%	4.37%
2012	610,173,692	34,922,956	6.07%	19.80%	28,068,375	1,457,100	5.48%	20.50%	126,472,158	10,331,326	8.90%	13.66%
2013	790,938,354	180,764,662	29.63%	55.29%	36,042,108	7,973,733	28.41%	54.74%	166,295,951	39,823,793	31.49%	49.45%
2014	1,111,112,004	320,173,650	40.48%	118.15%	46,352,094	10,309,986	28.61%	99.00%	220,218,537	53,922,586	32.43%	97.90%
2015	1,304,575,715	193,463,711	17.41%	156.14%	56,272,168	9,920,074	21.40%	141.59%	262,905,140	42,686,603	19.38%	136.27%
2016	1,402,378,038	97,802,323	7.50%	175.34%	59,631,285	3,359,117	5.97%	156.01%	292,621,316	29,716,176	11.30%	162.97%
2017	1,399,450,660	-2,927,378	-0.21%	174.77%	59,501,801	-129,484	-0.22%	155.46%	294,479,194	1,857,878	0.63%	164.64%
2018	1,319,410,717	-80,039,943	-5.72%	159.05%	59,342,136	-159,665	-0.27%	154.77%	313,234,164	18,754,970	6.37%	181.50%
2019	1,333,592,124	14,181,407	1.07%	161.83%	54,898,563	-4,443,573	-7.49%	135.69%	311,373,125	-1,861,039	-0.59%	179.82%
2020	1,213,267,268	-120,324,856	-9.02%	138.21%	48,896,426	-6,002,137	-10.93%	109.93%	297,405,936	-13,967,189	-4.49%	167.27%

Rate Ann.%chg: Irrigated **9.07%** Dryland **7.70%** Grassland **10.33%**

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	90,226	--	--	--	6,314,678	--	--	--	650,298,017	--	--	--
2011	89,961	-265	-0.29%	-0.29%	6,973,186	658,508	10.43%	10.43%	725,065,990	74,767,973	11.50%	11.50%
2012	89,019	-942	-1.05%	-1.34%	9,772,433	2,799,247	40.14%	54.76%	774,575,677	49,509,687	6.83%	19.11%
2013	127,046	38,027	42.72%	40.81%	17,754,655	7,982,222	81.68%	181.16%	1,011,158,114	236,582,437	30.54%	55.49%
2014	128,401	1,355	1.07%	42.31%	17,780,599	25,944	0.15%	181.58%	1,395,591,635	384,433,521	38.02%	114.61%
2015	127,351	-1,050	-0.82%	41.15%	17,762,769	-17,830	-0.10%	181.29%	1,641,643,143	246,051,508	17.63%	152.44%
2016	128,274	923	0.72%	42.17%	15,208,136	-2,554,633	-14.38%	140.84%	1,769,967,049	128,323,906	7.82%	172.18%
2017	128,364	90	0.07%	42.27%	17,168,056	1,959,920	12.89%	171.88%	1,770,728,075	761,026	0.04%	172.29%
2018	128,364	0	0.00%	42.27%	22,881,509	5,713,453	33.28%	262.35%	1,714,996,890	-55,731,185	-3.15%	163.72%
2019	78,490	-49,874	-38.85%	-13.01%	41,289,759	18,408,250	80.45%	553.87%	1,741,232,061	26,235,171	1.53%	167.76%
2020	93,913	15,423	19.65%	4.09%	29,764,076	-11,525,683	-27.91%	371.35%	1,589,427,619	-151,804,442	-8.72%	144.42%

Cnty# **24**
County **DAWSON**

Rate Ann.%chg: Total Agric Land **9.35%**

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	509,159,759	289,236	1,760			23,554,933	33,157	710			81,700,995	133,333	613		
2011	575,261,303	289,058	1,990	13.05%	13.05%	26,603,603	33,225	801	12.71%	12.71%	89,688,965	135,300	663	8.18%	9.46%
2012	610,259,310	289,014	2,112	6.10%	19.95%	28,254,364	33,111	853	6.57%	20.12%	89,574,800	130,628	686	3.44%	13.24%
2013	792,058,164	288,796	2,743	29.89%	55.80%	36,106,663	33,041	1,093	28.06%	53.82%	97,239,960	127,646	762	11.09%	25.80%
2014	1,111,938,513	288,390	3,856	40.58%	119.03%	46,320,515	32,706	1,416	29.60%	99.36%	128,539,130	127,483	1,008	32.36%	66.50%
2015	1,305,705,465	288,089	4,532	17.55%	157.46%	55,799,835	32,692	1,707	20.52%	140.27%	149,636,865	127,257	1,176	16.62%	94.17%
2016	1,402,595,942	287,812	4,873	7.52%	176.84%	59,559,427	32,844	1,813	6.24%	155.26%	164,929,515	127,713	1,291	9.83%	113.25%
2017	1,400,365,042	287,338	4,874	0.01%	176.85%	59,638,870	32,891	1,813	-0.01%	155.24%	174,353,050	127,360	1,369	6.01%	126.06%
2018	1,320,867,229	287,085	4,601	-5.59%	161.36%	59,114,398	32,745	1,805	-0.44%	154.12%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	1,326,280,437	288,561	4,596	-0.10%	161.09%	57,260,590	31,753	1,803	-0.11%	153.84%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	1,217,783,519	291,958	4,171	-9.25%	136.95%	50,568,672	28,870	1,752	-2.87%	146.56%	297,027,232	265,868	1,117	-13.34%	82.32%

Rate Annual %chg Average Value/Acre:

9.01%

9.44%

6.19%

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	88,870	2,539	35			5,848,250	18,660	313			650,230,494	610,508	1,065		
2011	89,852	2,567	35	0.00%	0.00%	6,314,678	19,317	327	4.30%	4.30%	724,248,731	610,370	1,187	11.41%	11.41%
2012	89,029	2,543	35	0.00%	0.00%	9,113,925	19,315	472	44.34%	50.55%	774,046,180	610,613	1,268	6.83%	19.02%
2013	127,046	2,541	50	42.86%	42.86%	17,153,147	17,153,147	888	88.21%	183.35%	774,046,180	610,637	1,656	30.65%	55.50%
2014	127,046	2,541	50	0.00%	42.86%	17,153,147	19,315	888	0.00%	183.35%	1,395,578,499	610,667	2,285	37.99%	114.57%
2015	127,351	2,547	50	0.00%	42.86%	17,157,036	19,329	888	-0.05%	183.22%	1,641,655,980	610,684	2,688	17.63%	152.40%
2016	127,324	2,546	50	0.00%	42.86%	15,228,724	17,068	892	0.52%	184.69%	1,770,015,625	606,735	2,917	8.52%	173.91%
2017	128,124	2,562	50	0.00%	42.86%	15,190,616	17,050	891	-0.15%	184.27%	1,767,779,039	606,271	2,916	-0.05%	173.77%
2018	128,146	2,563	50	0.00%	42.86%	41,932,975	19,238	2,180	144.65%	595.46%	1,734,968,391	609,686	2,846	-2.41%	167.18%
2019	105,117	2,102	50	0.00%	42.86%	53,965,957	19,561	2,759	26.57%	780.26%	1,749,927,946	609,550	2,871	0.88%	169.55%
2020	101,333	2,019	50	0.38%	43.40%	26,689,320	20,621	1,294	-53.09%	312.96%	1,592,170,076	609,336	2,613	-8.98%	145.33%

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DAWSON

Rate Annual %chg Average Value/Acre:

9.39%

(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
24,326	DAWSON	157,932,530	58,444,414	182,514,387	828,749,577	233,889,831	67,109,626	79,088,502	1,589,427,619	97,527,409	72,991,742	4,257	3,367,679,894
cnty sector/value % of total value:		4.69%	1.74%	5.42%	24.61%	6.95%	1.99%	2.35%	47.20%	2.90%	2.17%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
3,977	COZAD	7,511,088	7,627,220	9,453,368	116,889,882	40,439,386	2,056,959	0	0	0	0	0	183,977,903
16.35%	%sector of county sector	4.76%	13.05%	5.18%	14.10%	17.29%	3.07%						5.46%
	%sector of municipality	4.08%	4.15%	5.14%	63.53%	21.98%	1.12%						100.00%
97	EDDYVILLE	8,066	7,074	1,567	1,969,766	273,481	0	0	0	0	0	0	2,259,954
0.40%	%sector of county sector	0.01%	0.01%	0.00%	0.24%	0.12%							0.07%
	%sector of municipality	0.36%	0.31%	0.07%	87.16%	12.10%							100.00%
171	FARNAM	307,864	157,333	36,941	4,559,628	1,114,925	0	0	0	0	0	0	6,176,691
0.70%	%sector of county sector	0.19%	0.27%	0.02%	0.55%	0.48%							0.18%
	%sector of municipality	4.98%	2.55%	0.60%	73.82%	18.05%							100.00%
3,574	GOTHENBURG	8,962,661	3,306,413	5,325,845	157,642,826	47,699,005	15,648,761	0	365,635	0	7,338	0	238,958,484
14.69%	%sector of county sector	5.67%	5.66%	2.92%	19.02%	20.39%	23.32%		0.02%		0.01%		7.10%
	%sector of municipality	3.75%	1.38%	2.23%	65.97%	19.96%	6.55%		0.15%		0.00%		100.00%
10,250	LEXINGTON	24,866,156	5,752,546	7,658,435	243,981,630	103,600,034	18,544,834	0	0	0	0	0	404,403,635
42.14%	%sector of county sector	15.74%	9.84%	4.20%	29.44%	44.29%	27.63%						12.01%
	%sector of municipality	6.15%	1.42%	1.89%	60.33%	25.62%	4.59%						100.00%
594	OVERTON	130,114	952,545	2,802,997	15,768,331	3,286,456	67,902	0	0	0	0	0	23,008,345
2.44%	%sector of county sector	0.08%	1.63%	1.54%	1.90%	1.41%	0.10%						0.68%
	%sector of municipality	0.57%	4.14%	12.18%	68.53%	14.28%	0.30%						100.00%
236	SUMNER	163,883	48,001	4,926	6,399,308	797,514	0	1,780	0	0	0	0	7,415,412
0.97%	%sector of county sector	0.10%	0.08%	0.00%	0.77%	0.34%		0.00%					3.17%
	%sector of municipality	2.21%	0.65%	0.07%	86.30%	10.75%		0.02%					100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
18,899	Total Municipalities	41,949,832	17,851,132	25,284,079	547,211,371	197,210,801	36,318,456	1,780	365,635	0	7,338	0	866,200,424
77.69%	%all municip.sectors of cnty	26.56%	30.54%	13.85%	66.03%	84.32%	54.12%	0.00%	0.02%		0.01%		25.72%

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 : 15,867	Value : 2,973,699,098	Growth 9,617,815	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	613	3,569,655	151	1,311,982	1,021	8,721,989	1,785	13,603,626	
02. Res Improve Land	5,807	50,032,161	170	3,047,887	1,102	40,327,455	7,079	93,407,503	
03. Res Improvements	6,442	511,550,712	183	24,566,010	1,256	208,018,024	7,881	744,134,746	
04. Res Total	7,055	565,152,528	334	28,925,879	2,277	257,067,468	9,666	851,145,875	3,392,892
% of Res Total	72.99	66.40	3.46	3.40	23.56	30.20	60.92	28.62	35.28
05. Com UnImp Land	128	3,037,096	5	89,627	20	180,991	153	3,307,714	
06. Com Improve Land	843	22,793,767	37	1,092,737	72	2,210,063	952	26,096,567	
07. Com Improvements	882	179,538,790	38	11,488,702	101	21,779,754	1,021	212,807,246	
08. Com Total	1,010	205,369,653	43	12,671,066	121	24,170,808	1,174	242,211,527	1,344,805
% of Com Total	86.03	84.79	3.66	5.23	10.31	9.98	7.40	8.15	13.98
09. Ind UnImp Land	5	58,076	1	254,196	0	0	6	312,272	
10. Ind Improve Land	14	912,451	7	1,228,007	1	57,486	22	2,197,944	
11. Ind Improvements	14	35,547,039	7	28,346,687	2	893,914	23	64,787,640	
12. Ind Total	19	36,517,566	8	29,828,890	2	951,400	29	67,297,856	0
% of Ind Total	65.52	54.26	27.59	44.32	6.90	1.41	0.18	2.26	0.00
13. Rec UnImp Land	0	0	0	0	39	1,194,219	39	1,194,219	
14. Rec Improve Land	1	780	0	0	354	21,611,899	355	21,612,679	
15. Rec Improvements	1	1,000	0	0	361	57,004,661	362	57,005,661	
16. Rec Total	1	1,780	0	0	400	79,810,779	401	79,812,559	0
% of Rec Total	0.25	0.00	0.00	0.00	99.75	100.00	2.53	2.68	0.00
Res & Rec Total	7,056	565,154,308	334	28,925,879	2,677	336,878,247	10,067	930,958,434	3,392,892
% of Res & Rec Total	70.09	60.71	3.32	3.11	26.59	36.19	63.45	31.31	35.28
Com & Ind Total	1,029	241,887,219	51	42,499,956	123	25,122,208	1,203	309,509,383	1,344,805
% of Com & Ind Total	85.54	78.15	4.24	13.73	10.22	8.12	7.58	10.41	13.98
17. Taxable Total	8,085	807,041,527	385	71,425,835	2,800	362,000,455	11,270	1,240,467,817	4,737,697
% of Taxable Total	71.74	65.06	3.42	5.76	24.84	29.18	71.03	41.71	49.26

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	60	499,490	7,865,766	2	19,162	342,625
19. Commercial	32	1,778,198	37,043,934	0	0	0
20. Industrial	1	9,406	1,030,581	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	62	518,652	8,208,391
19. Commercial	0	0	0	32	1,778,198	37,043,934
20. Industrial	0	0	0	1	9,406	1,030,581
21. Other	0	0	0	0	0	0
22. Total Sch II				95	2,306,256	46,282,906

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	1	4,257	1	4,257	0
25. Total	0	0	0	0	1	4,257	1	4,257	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	1,348	4	49	1,401

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	2	485,382	3,470	1,197,758,848	3,472	1,198,244,230
28. Ag-Improved Land	1	3,247	0	0	1,074	379,172,800	1,075	379,176,047
29. Ag Improvements	1	27,410	0	0	1,123	155,779,337	1,124	155,806,747

30. Ag Total				4,596	1,733,227,024
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	1	0.00	27,410	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	1	2.30	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	74	72.47	1,557,050	74	72.47	1,557,050	
32. HomeSite Improv Land	456	460.79	9,856,850	456	460.79	9,856,850	
33. HomeSite Improvements	694	0.00	88,068,846	694	0.00	88,068,846	1,033,865
34. HomeSite Total				768	533.26	99,482,746	
35. FarmSite UnImp Land	90	275.09	710,485	90	275.09	710,485	
36. FarmSite Improv Land	856	3,060.76	8,892,760	856	3,060.76	8,892,760	
37. FarmSite Improvements	1,081	0.00	67,710,491	1,082	0.00	67,737,901	3,846,253
38. FarmSite Total				1,172	3,335.85	77,341,146	
39. Road & Ditches	3,432	8,769.24	0	3,433	8,771.54	0	
40. Other- Non Ag Use	3	109.80	159,282	3	109.80	159,282	
41. Total Section VI				1,940	12,750.45	176,983,174	4,880,118

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	212.43	222,226	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	2	212.43	222,226

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	162,480.20	58.43%	717,236,662	61.46%	4,414.30
46. 1A	38,750.14	13.93%	171,203,815	14.67%	4,418.15
47. 2A1	21,969.94	7.90%	90,117,544	7.72%	4,101.86
48. 2A	10,096.55	3.63%	39,102,540	3.35%	3,872.86
49. 3A1	9,715.19	3.49%	34,924,227	2.99%	3,594.81
50. 3A	4,267.44	1.53%	14,717,878	1.26%	3,448.88
51. 4A1	19,217.25	6.91%	63,315,190	5.43%	3,294.71
52. 4A	11,584.41	4.17%	36,316,165	3.11%	3,134.92
53. Total	278,081.12	100.00%	1,166,934,021	100.00%	4,196.38
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	8,124.04	39.23%	17,879,060	44.11%	2,200.76
56. 2D1	1,723.66	8.32%	3,810,667	9.40%	2,210.80
57. 2D	1,021.34	4.93%	2,047,788	5.05%	2,005.00
58. 3D1	3,189.06	15.40%	6,359,721	15.69%	1,994.23
59. 3D	613.36	2.96%	1,104,048	2.72%	1,800.00
60. 4D1	2,608.95	12.60%	4,056,921	10.01%	1,555.00
61. 4D	3,425.89	16.55%	5,275,874	13.02%	1,540.00
62. Total	20,706.30	100.00%	40,534,079	100.00%	1,957.57
Grass					
63. 1G1	19,729.18	8.22%	21,209,098	8.41%	1,075.01
64. 1G	3,356.13	1.40%	3,607,860	1.43%	1,075.01
65. 2G1	178,788.03	74.50%	190,409,361	75.53%	1,065.00
66. 2G	918.92	0.38%	937,298	0.37%	1,020.00
67. 3G1	15,069.62	6.28%	14,843,592	5.89%	985.00
68. 3G	3,204.79	1.34%	3,134,242	1.24%	977.99
69. 4G1	18,706.20	7.80%	17,770,907	7.05%	950.00
70. 4G	199.83	0.08%	187,840	0.07%	940.00
71. Total	239,972.70	100.00%	252,100,198	100.00%	1,050.54
Irrigated Total					
	278,081.12	49.55%	1,166,934,021	78.44%	4,196.38
Dry Total					
	20,706.30	3.69%	40,534,079	2.72%	1,957.57
Grass Total					
	239,972.70	42.76%	252,100,198	16.95%	1,050.54
72. Waste	1,840.45	0.33%	92,420	0.01%	50.22
73. Other	20,632.14	3.68%	28,033,547	1.88%	1,358.73
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	561,232.71	100.00%	1,487,694,265	100.00%	2,650.76

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,760.34	47.51%	22,309,122	50.39%	3,300.00
46. 1A	4,601.21	32.34%	15,183,993	34.30%	3,300.00
47. 2A1	223.65	1.57%	738,045	1.67%	3,300.00
48. 2A	1,515.07	10.65%	4,328,754	9.78%	2,857.13
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	195.44	1.37%	320,521	0.72%	1,640.00
51. 4A1	438.95	3.09%	662,815	1.50%	1,510.00
52. 4A	493.50	3.47%	730,380	1.65%	1,480.00
53. Total	14,228.16	100.00%	44,273,630	100.00%	3,111.69
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	3,065.39	40.27%	4,122,953	47.86%	1,345.00
56. 2D1	367.98	4.83%	494,935	5.74%	1,345.01
57. 2D	1,505.57	19.78%	1,806,684	20.97%	1,200.00
58. 3D1	65.46	0.86%	78,552	0.91%	1,200.00
59. 3D	21.62	0.28%	22,594	0.26%	1,045.05
60. 4D1	1,221.27	16.05%	1,086,932	12.62%	890.00
61. 4D	1,364.18	17.92%	1,002,673	11.64%	735.00
62. Total	7,611.47	100.00%	8,615,323	100.00%	1,131.89
Grass					
63. 1G1	797.97	3.08%	586,513	3.75%	735.01
64. 1G	1,501.08	5.78%	1,103,296	7.05%	735.00
65. 2G1	13,334.52	51.39%	7,867,377	50.29%	590.00
66. 2G	321.86	1.24%	189,897	1.21%	590.00
67. 3G1	1,331.79	5.13%	785,759	5.02%	590.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	8,662.27	33.38%	5,110,744	32.67%	590.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	25,949.49	100.00%	15,643,586	100.00%	602.85
Irrigated Total					
	14,228.16	29.75%	44,273,630	64.59%	3,111.69
Dry Total					
	7,611.47	15.92%	8,615,323	12.57%	1,131.89
Grass Total					
	25,949.49	54.27%	15,643,586	22.82%	602.85
72. Waste	24.79	0.05%	1,240	0.00%	50.02
73. Other	5.34	0.01%	15,806	0.02%	2,959.93
74. Exempt	62.54	0.13%	66,682	0.10%	1,066.23
75. Market Area Total	47,819.25	100.00%	68,549,585	100.00%	1,433.51

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	140.80	454,396	292,168.48	1,210,753,255	292,309.28	1,211,207,651
77. Dry Land	0.00	0	22.41	30,986	28,295.36	49,118,416	28,317.77	49,149,402
78. Grass	3.02	3,247	0.00	0	265,919.17	267,740,537	265,922.19	267,743,784
79. Waste	0.00	0	0.00	0	1,865.24	93,660	1,865.24	93,660
80. Other	0.00	0	0.00	0	20,637.48	28,049,353	20,637.48	28,049,353
81. Exempt	0.00	0	0.00	0	62.54	66,682	62.54	66,682
82. Total	3.02	3,247	163.21	485,382	608,885.73	1,555,755,221	609,051.96	1,556,243,850

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	292,309.28	47.99%	1,211,207,651	77.83%	4,143.58
Dry Land	28,317.77	4.65%	49,149,402	3.16%	1,735.64
Grass	265,922.19	43.66%	267,743,784	17.20%	1,006.85
Waste	1,865.24	0.31%	93,660	0.01%	50.21
Other	20,637.48	3.39%	28,049,353	1.80%	1,359.15
Exempt	62.54	0.01%	66,682	0.00%	1,066.23
Total	609,051.96	100.00%	1,556,243,850	100.00%	2,555.19

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 Cozad	105	652,003	1,492	9,306,425	1,590	113,575,500	1,695	123,533,928	149,767
83.2 Cozad Rural	339	2,551,882	338	6,967,865	395	56,981,831	734	66,501,578	219,520
83.3 Eddyville	69	103,395	49	79,748	53	2,107,122	122	2,290,265	0
83.4 Farnam	62	191,198	101	254,594	103	4,123,359	165	4,569,151	74,765
83.5 Farnam Rural	22	812,159	58	4,750,145	60	11,881,880	82	17,444,184	0
83.6 Gothenburg	96	647,691	1,362	12,024,354	1,402	146,837,486	1,498	159,509,531	862,190
83.7 Gothenburg Rural	193	2,420,978	155	3,539,904	190	35,666,144	383	41,627,026	159,900
83.8 Johnson Lake	46	860,055	484	37,355,119	488	90,916,946	534	129,132,120	473,640
83.9 Lakeview Acres	1	12,500	0	0	0	0	1	12,500	0
83.10 Lexington	169	1,691,562	2,451	26,741,657	2,770	220,021,498	2,939	248,454,717	1,353,110
83.11 Lexington Rural	432	3,238,103	433	9,486,979	585	66,879,831	1,017	79,604,913	0
83.12 Overton	49	149,515	227	1,017,381	262	14,736,460	311	15,903,356	100,000
83.13 Overton Rural	156	1,172,272	143	2,729,950	184	25,497,104	340	29,399,326	0
83.14 Plum Creek Canyon	1	52,377	1	135,000	1	419,605	2	606,982	0
83.15 Sumner	52	71,397	112	177,911	125	7,275,957	177	7,525,265	0
83.16 Sumner Rural	32	170,758	28	453,150	35	4,219,684	67	4,843,592	0
84 Residential Total	1,824	14,797,845	7,434	115,020,182	8,243	801,140,407	10,067	930,958,434	3,392,892

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Cozad	23	458,372	208	3,736,989	219	43,845,187	242	48,040,548	35,675
85.2	Cozad Rural	9	57,502	13	228,238	24	2,302,715	33	2,588,455	0
85.3	Eddyville	7	6,346	15	21,704	18	245,431	25	273,481	0
85.4	Farnam	4	1,050	19	44,778	19	1,069,097	23	1,114,925	0
85.5	Farnam Rural	0	0	2	12,047	3	98,946	3	110,993	0
85.6	Gothenburg	35	863,270	216	4,709,445	218	58,843,818	253	64,416,533	0
85.7	Gothenburg Rural	3	46,027	15	840,059	20	8,204,928	23	9,091,014	0
85.8	Johnson Lake	4	56,141	12	248,198	13	1,494,794	17	1,799,133	0
85.9	Lexington	44	1,716,546	344	14,992,800	363	107,199,785	407	123,909,131	185,170
85.10	Lexington Rural	16	363,438	65	3,062,163	78	47,649,235	94	51,074,836	1,123,960
85.11	Overton	8	22,523	32	107,225	35	3,232,468	43	3,362,216	0
85.12	Overton Rural	2	23,349	12	238,201	13	2,388,371	15	2,649,921	0
85.13	Sumner	4	5,422	18	25,287	18	766,805	22	797,514	0
85.14	Sumner Rural	0	0	3	27,377	3	253,306	3	280,683	0
86	Commercial Total	159	3,619,986	974	28,294,511	1,044	277,594,886	1,203	309,509,383	1,344,805

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	19,729.18	8.22%	21,209,098	8.41%	1,075.01
88. 1G	3,356.13	1.40%	3,607,860	1.43%	1,075.01
89. 2G1	178,788.03	74.50%	190,409,361	75.53%	1,065.00
90. 2G	918.92	0.38%	937,298	0.37%	1,020.00
91. 3G1	15,069.62	6.28%	14,843,592	5.89%	985.00
92. 3G	3,204.79	1.34%	3,134,242	1.24%	977.99
93. 4G1	18,706.20	7.80%	17,770,907	7.05%	950.00
94. 4G	199.83	0.08%	187,840	0.07%	940.00
95. Total	239,972.70	100.00%	252,100,198	100.00%	1,050.54
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	239,972.70	100.00%	252,100,198	100.00%	1,050.54
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	239,972.70	100.00%	252,100,198	100.00%	1,050.54

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	797.97	3.08%	586,513	3.75%	735.01
88. 1G	1,501.08	5.78%	1,103,296	7.05%	735.00
89. 2G1	13,334.52	51.39%	7,867,377	50.29%	590.00
90. 2G	321.86	1.24%	189,897	1.21%	590.00
91. 3G1	1,331.79	5.13%	785,759	5.02%	590.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	8,662.27	33.38%	5,110,744	32.67%	590.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	25,949.49	100.00%	15,643,586	100.00%	602.85
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	25,949.49	100.00%	15,643,586	100.00%	602.85
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	25,949.49	100.00%	15,643,586	100.00%	602.85

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

24 Dawson

	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	828,749,577	851,145,875	22,396,298	2.70%	3,392,892	2.29%
02. Recreational	79,088,502	79,812,559	724,057	0.92%	0	0.92%
03. Ag-Homesite Land, Ag-Res Dwelling	97,527,409	99,482,746	1,955,337	2.00%	1,033,865	0.94%
04. Total Residential (sum lines 1-3)	1,005,365,488	1,030,441,180	25,075,692	2.49%	4,426,757	2.05%
05. Commercial	233,889,831	242,211,527	8,321,696	3.56%	1,344,805	2.98%
06. Industrial	67,109,626	67,297,856	188,230	0.28%	0	0.28%
07. Total Commercial (sum lines 5-6)	300,999,457	309,509,383	8,509,926	2.83%	1,344,805	2.38%
08. Ag-Farmsite Land, Outbuildings	72,832,460	77,341,146	4,508,686	6.19%	3,846,253	0.91%
09. Minerals	4,257	4,257	0	0.00	0	0.00%
10. Non Ag Use Land	159,282	159,282	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	72,995,999	77,504,685	4,508,686	6.18%	3,846,253	0.91%
12. Irrigated	1,213,267,268	1,211,207,651	-2,059,617	-0.17%		
13. Dryland	48,896,426	49,149,402	252,976	0.52%		
14. Grassland	297,405,936	267,743,784	-29,662,152	-9.97%		
15. Wasteland	93,913	93,660	-253	-0.27%		
16. Other Agland	29,764,076	28,049,353	-1,714,723	-5.76%		
17. Total Agricultural Land	1,589,427,619	1,556,243,850	-33,183,769	-2.09%		
18. Total Value of all Real Property (Locally Assessed)	2,968,788,563	2,973,699,098	4,910,535	0.17%	9,617,815	-0.16%

2021 Assessment Survey for Dawson County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	4
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$519,549
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$193,000
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$45,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,300
12.	Amount of last year's assessor's budget not used:
	\$20,900

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS PC System V3
2.	CAMA software:
	MIPS PC System V3
3.	Personal Property software:
	MIPS PC System V3
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	The maps are maintained in house with the assistance of the county surveyor.
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, www.dawson.gworks.com
8.	Who maintains the GIS software and maps?
	The county assessor and staff.
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks and Google Earth
10.	When was the aerial imagery last updated?
	2020

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?
	Cozad, Gothenburg, and Lexington are zoned.
4.	When was zoning implemented?
	1991

D. Contracted Services

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

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Yes
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The appraisal firm employs Certified General Appraisers who conduct work within the county.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The appraisal service will establish valuation models, and the models are reviewed by the county assessor. The county assessor will determine the final valuations.

2021 Residential Assessment Survey for Dawson County

1.	Valuation data collection done by:																						
	The office lister, the county assessor, and the contract appraisal service.																						
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																						
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Gothenburg has had a strong local economy in recent years with good residential growth and strong market activity.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Overton, Sumner and surrounding rural - smaller villages with their own school systems and some basic services. The market is slower but generally stable in these communities.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Johnson Lake & Plum Creek Canyon - properties in these areas have a superior location. Johnson Lake offers recreational opportunities and the Canyons offer superior views and remote living; both characteristics continue to be very desirable to buyers.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Lakeview acres & Midway Lake - Lakeview acres is an area at Johnson Lake where properties do not have access to the lake. Midway Lake is a smaller lake located southwest of Cozad with cabins and homes around it. Like Lakeview acres, the properties at Midway do not generally have direct access to the water. Properties in these areas have a recreational influence and strong market, but they have been somewhat less desirable than the remainder of properties in area five.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Eddyville, Farnam and surrounding rural - this group contains the more depressed areas of the county. They are the only communities that do not contain school systems and there are few services or amenities within the communities. Both towns are located off the I-80/Hwy 30 corridor in more remote parts of the county.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Cozad & Lexington Rural - demand for rural housing in these communities has been strong; however, homes will generally bring less than they will outside of Gothenburg.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Gothenburg Rural - includes rural residential and homes at Wild Horse Golf Course. Growth in Gothenburg and its proximity to North Platte has kept the demand for rural housing high in recent years. The market is quite strong in this area.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Lexington - the largest community in the county with significantly more jobs/industry, including Tyson Foods, the largest employer in the county. 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3.	List and describe the approach(es) used to estimate the market value of residential properties.																						
	The cost approach and the market value approach are both developed. The cost approach uses pricing and depreciation from Marshall & Swift. The market approach stratifies sales by location, style, age, and other characteristics impacting value to develop a per square foot market value.																						
4.	For the cost approach does the County develop the deprecation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																						

The county relies upon the CAMA depreciation tables for the cost approach; however, a market approach using local information is also considered when correlating the final values.

5. Are individual depreciation tables developed for each valuation group?

Not for the cost approach; however, market models are developed for each valuation grouping.

6. Describe the methodology used to determine the residential lot values?

All lot values are arrived at using a cost per square foot analysis; for leasehold vales at the lake, the value is often determined using a residual method.

7. How are rural residential site values developed?

Rural residential site values are derived from the market, and when there are not enough sales, research is conducted on the approximate costs of developing the land.

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 no applications to combine lots held for sale or resale. All lots are valued using the same methodology.

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2019	2017	2019	2019
2	2019	2017	2019	2019
3	2018	2017	2019	2018
4	2018	2017	2019	2019
5	2015	2017	2019	2020
6	2015	2017	2019	2020
7	2020	2017	2019	2019-2020
8	2018	2017	2019	2019
9	2020	2017	2019	2020
AG	2016	2017	2019	2018-2020

2021 Commercial Assessment Survey for Dawson County

1.	Valuation data collection done by:																		
	The county assessor, and the contract appraisal service.																		
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																		
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																		
	The income approach is utilized for all types of properties that rent, income, and expense data can be obtained for. The sales comparison approach is also used for properties of the same occupancy code when sufficient sales data is available. Where there are insufficient sales to conduct either of those approaches, the cost approach is relied upon.																		
3a.	Describe the process used to determine the value of unique commercial properties.																		
	The contract appraisal services is heavily depended on for arriving at values of unique commercial properties. The appraisers will use sales information from across the state to develop the values for these types of 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?																		
	For the cost approach, the county uses depreciation tables provided within the CAMA package. Values from the cost approach are correlated with values arrived from the other methods in determining the final valuations.																		
5.	Are individual depreciation tables developed for each valuation grouping?																		
	Within the commercial class, models tend to be developed based on occupancy code when sufficient data exists.																		
6.	Describe the methodology used to determine the commercial lot values.																		
	Lot values for properties along highway's and main street strips are developed using a front foot analysis. In the villages, the square foot method is generally used.																		
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1	2017	2017	2011	2017															
2	2017	2017	2011	2017															

2021 Agricultural Assessment Survey for Dawson County

1.	Valuation data collection done by:										
	The data collection for the agricultural improvements is done by the lister, the county assessor, and the contract appraisal service. Land use data is gathered by the county assessor and deputy county assessor with the office lister assisting when necessary.										
2.	List each market area, and describe the location and the specific characteristics that make each unique.										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Consists of the Platte River Valley and rolling hills to the north of the valley. This area has distinctly different characteristics, however, the valley is primarily cropped while the hills are mostly grassland.</td> <td style="text-align: center;">2019</td> </tr> <tr> <td style="text-align: center;">02</td> <td>This is the southwestern corner of the county where the terrain is much rougher than the rolling hills found in area one. The area is similar to the market in Frontier County; land owners in this area often contain land in both counties.</td> <td style="text-align: center;">2019</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	Consists of the Platte River Valley and rolling hills to the north of the valley. This area has distinctly different characteristics, however, the valley is primarily cropped while the hills are mostly grassland.	2019	02	This is the southwestern corner of the county where the terrain is much rougher than the rolling hills found in area one. The area is similar to the market in Frontier County; land owners in this area often contain land in both counties.	2019
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
01	Consists of the Platte River Valley and rolling hills to the north of the valley. This area has distinctly different characteristics, however, the valley is primarily cropped while the hills are mostly grassland.	2019									
02	This is the southwestern corner of the county where the terrain is much rougher than the rolling hills found in area one. The area is similar to the market in Frontier County; land owners in this area often contain land in both counties.	2019									
3.	Describe the process used to determine and monitor market areas.										
	The market areas were established based on geographic and topographic differences. A ratio study is conducted annually to monitor the areas.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	Tracts of land that are less than 20 acres are reviewed for residential use. Parcels that are in close proximity to bodies of water (Johnson Lake, Platte River, etc.) are reviewed for recreational use.										
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?										
	The county does not differentiate a value between farm home sites and rural residential home sites; however, there are differences in the home site values based on location.										
6.	What separate market analysis has been conducted where intensive use is identified in the county?										
	Feedlots were reviewed by Stanard Appraisal. Land values were based on irrigated values in the valley and grass values outside the valley.										
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.										
	N/A										
7a.	Are any other agricultural subclasses used? If yes, please explain.										
	wetlands- these are marsh like areas										
	<i><u>If your county has special value applications, please answer the following</u></i>										
8a.	How many parcels have a special valuation application on file?										

	204
8b.	What process was used to determine if non-agricultural influences exist in the county?
	market analysis in influenced areas
	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	The only non-agricultural influences are recreational influences along the Platte River; hunting is prevalent along the river with various blinds and small cabins scattered along the river throughout the county. Occasionally, parcels of river land will also be desirable for rural residential home sites when building is feasible; however, these sales are limited.
8d.	Where is the influenced area located within the county?
	The influenced area is a corridor along the Platte River. The Special Value Methodology submitted by the county assessor includes a map and an image detailing the location of these parcels.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	Since the influenced value is limited to accretion acres, and there are no uninfluenced accretion sales, the uninfluenced value is developed from grass values in uninfluenced areas. This value also compares to the accretion value in adjoining Platte River counties that have not identified a non-agricultural influence.



John Phillip Moore
Assessor

Dawson County Assessor's Office

700 N Washington
Lexington, NE 68850

July 21, 2020/September 21, 2020

TO: Dawson County Board of Commissioners
(CC: Nebraska Department of Revenue
Property Assessment Division
Ruth Sorensen, Administrator)

SUBJECT: Three-Year Plan of Assessment
FROM: John Phillip Moore, Dawson County Assessor

Dear County Board of Commissioners:

A Synopsis of the Year and Immediate Past

This report is presented annually in accordance with statutes (Neb. RS: 77-1311.02). It is aimed at keeping you abreast of the current and long-term plans of the Dawson County Assessor concerning what properties are in line for review and most likely will receive an updated valuation.

The report is to be in your hands by July 31. A copy is submitted to state officials in October with any amendments added after July (*shown in italics*). I have prepared the document in such a manner that it is basically a “fill-in-the-blank” format from year to year. The report has evolved very much into a process much like the 1- and 6-Year Road Plan you deal with in the road department, only of course this involves the assessment of property.

This report is meant to focus on a three-year period. However, an additional statutory requirement influences it heavily. That law requires actual physical inspection of the different classes and subclasses of property within a six-year period. Nearly all property is inspected sooner than a six-year cycle due to market activity. The exception to this is very often villages and rural residential and *all* farm production land (portions of this group are inspected annually).

The final stages of upcoming plans include the updating of valuations of residential property within specific areas because the location appears to be below statically minimum standards. We completed inspection of Gothenburg properties for 2019 assessments. The statistics in those areas had sagged to the degree where this was needed despite the six-year timetable. A comprehensive update was completed in 2017 for Lexington residential properties, due to sales indicating the assessment sales ratio was below the 92% minimum. That situation has arisen again so that our focus for 2020 was Lexington again, that was completed.

The City of Cozad had not been updated for five years, and upon discovering that the properties were looked at and revalued for 2020 as well.

The trend in the agricultural market appeared to be leveling off and sagging, especially in the irrigated class. The assessment “season” spans three calendar years. That is why we begin the field work in the last half of one year and finish it up so we have valuations for the most part in focus as of the March deadline for submission of the State Abstract, and then the valuation change notices June 1. The protest period comes at the end of that work with any changes made in late July as a result of county board of equalization (CBOE) decisions.

As you are aware, those decisions can then be challenged at the Tax Equalization and Review Commission (TERC), on the state level. The timetable for that is unpredictable, but it has generally been a year or more after the year the CBOE decisions are final. The judgments by TERC are almost always the end of the process but there are guidelines in place to allow TERC decisions to be appealed through the regular court system starting with the State Court of Appeals. We have not had a case extend that far to this point.

With changes in agricultural, high end sales should be leaving the three-year study. There does seem to be a leveling off of the number of sales. The nature of the cycle means we continue to lag behind those numbers concerning assessment levels. Up to 2018 we had had increases in valuations for five years running; after a couple of years of little or no change, the market forced a value drop in 2020. The results of that were complicated by another update in the LVGs because of legislation that requires values to be considered from an irrigated rather than dry point of view.

My staff and I had reviewed the soils and uses of all agricultural ground utilizing the GIS Workshop (gworks) software to verify classifications and planned to inspect on-site when needed. The soil conversion has added some soil definitions and that was to be implemented as well. Preliminary analysis has not showed changes in the sub classifications, so that work is ongoing.

After nearly three years of delay, a hearing was conducted by the Tax Equalization and Review Commission (TERC) in July of 2019. The crux of that case deals with a constitutional question on exemption and most likely it will be several months before the written opinion is forthcoming. And further legal action will depend on that. Nothing has changed as of this report.

I realize that the activity prompting all this effort has created some burden on the budgets. But I cannot see any backing off of that in the near future. It appears we will be looking at about \$200,000 or more in expenditures for some time. There has been some shifting of the workload to the professional contractor.

In House and Other Information

We have GIS Workshop (now gworks). The web site is online with total record details. The data transition from our records to them was not as smooth as I first thought, so that, like all other software apparently, is under a continuing process to be sure the data in the records match the software.

As you are aware, we never really stop looking at and gleaning sales. We are to look at three-year periods for agricultural sales, and two-year periods for commercial and residential. The 2020 assessments then were determined according to markets from 2017 forward up to September 2019. *That will move up a year obviously for 2021.*

Residential and commercial classes are by state regulations supposed to be valued within 92%-100% when compared to the sales. Agricultural ground is established proportionally using 75% as the top number and 69% as the lower one. These are “medians” (in the middle of the high and low) numbers, not averages. Using medians blunts the effects of the highs and lows in sales.

There are also qualifying figures used to determine the excellence of the statistical measurements, so likewise it reflects the quality of the assessment process. I look at these “quality” numbers as well. The PAD measurement group provides an annual Reports and Opinions paper submitted to the TERC to help with statewide equalization decisions.

In a county the size of Dawson, we generally have enough sales activity to conduct reliable statistical studies on an overall basis. Since these additional statistical readings tend to reflect that same degree of reliability, I look at them closely as does the appraisal company that works for us.

These statistics include the coefficient of dispersion (COD) and price related differential (PRD), and of somewhat less importance the coefficient of variation (COV) and the standard deviation (SD).

The medians for 2020 came in well within the proper range for residential and commercial, and 69% for agricultural ground (Dawson County sales only). These are figures for all of Dawson County, but they are broken down in a number of different ways to help analyze any particular category. The one looked at most is “assessor location” which is basically by specific communities or rural areas. In agricultural ground there is a close inspection by use: irrigated, grass and dry.

There are dozens of groupings that can be considered, however.

We attempt to keep the CODs for residential properties at about a 15% or better level, and commercial and agricultural at about 20% or less. The PRD is a measurement of how close the high and low valuations relate, with 1.00 as the ideal number. A higher number indicates higher priced properties may be over assessed compared to lower assessed properties. In contrast to that, a number below 1.00 would indicate lower assessments are too high compared to higher ones.

All these numbers are meant to designate a degree of reliability so when the property sells the price will be reasonably close to the assessment. The *averages* are numbers derived from all sales within a class and do not legitimately represent at what figure a **specific single** property should be assessed. The statute requiring the appearance of these numbers on valuation notices has been repealed, though I still must offer them to the news media for printing or broadcasting. They have never been utilized by the media.

Lending institutions and property owners ask for those figures as well regardless of how unreliable they are.

Other studies and possible updates this year may include the following: Revaluation of Overton, Eddyville and Sumner; and a look at and revaluation of residential farm improvements in ranges 23 and 24. Additions to this will be possible as is indicated in the future. **Range 21 was added to this after the report was submitted to the county board.**

Definitions

Here are some of the definitions we work with:

Updating: Directly examining sold properties to determine the veracity of what's on record. Models are developed involving components such as square feet, style, location, quality, condition and many other factors. These models are applied to both sold and unsold parcels within their neighborhoods to establish valuation. Any alteration of a structure would be noted and given proper consideration as well. Appraisers are trained to notice any suspected differences from what is on record and what they see in the field.

Reappraisal: This definition may overlap with "updating" in many ways, but I believe it is a more complete look at the property than mere updating. It signifies that there was a plan in place to examine and change the record despite what may already be in place. In many ways it creates a *new* record. The appraiser would measure and inspect thoroughly much more as if he/she was conducting a fee appraisal instead of dealing with only mass appraisal. Drastic changes in upward or downward markets, and unsettling quality statistics would prompt a hard look at doing a complete reappraisal. It would be extremely impractical of course, fiscally, to attempt a reappraisal annually of the entire inventory of property within the county.

Review: This is the initial stage of checking inspecting transfer statements and other data banks, such as multi-listings, to see if further study for updating or reappraising might be imminent. We look at all building permits and subsequently at least drive by properties and look at what has been done or not done in some cases and update records accordingly. There is also additional review if we have extreme variations indicated by very high or very low ratios.

Conclusion

The Dawson County Assessor's Office attempts to review and maintain market value updates on all classes of property on an annual basis but follows three-year cycles for each class depending on the amount of sales activity and its influence on the market. This office follows generally accepted methods of assessment and appraisal practices in all work involving the assessment process. A Computer Assisted Mass Appraisal system is used to help with statistical analysis and the various approaches to value as well as to provide administrative reports and apply data to records.

Respectfully submitted,

John Phillip Moore
Dawson County Assessor

Dawson County Assessor's Office

John Phillip Moore, Assessor

Jodi Spencer, Deputy

February 24, 2021

TO: Department of Revenue, Property Assessment Division
Ruth A. Sorensen Administrator
SUBJECT: Designation of special value methodology

Dear Property Tax Administrator Sorensen:

This letter concerns an explanation of how Dawson County arrives at valuations involving real estate properties

There are more than 200 parcels eligible for special value on agricultural or horticultural records related directly to accretion.

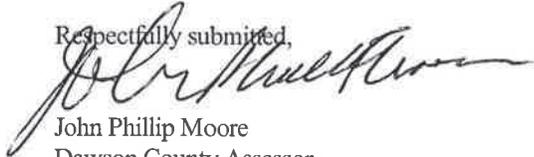
Owners, in 2019, were asked to apply for special valuation consideration as it pertains to some agricultural or horticultural uses. A valuation of \$2,960 per acre was set for market, and \$1,170 per acre for special value on those that qualify. About half of the owners received special valuation for 2019, and those continued for 2020 and will again for 2021.

We received six new applications for 2020, and none yet for 2021.

Some acres of accretion, recognized as "recreational" for hunting and other non-farm purposes, have retained values higher than special value. The special value figure was arrived at using accretion sales as comparison along the Platte River roughly from North Platte to Kearney. The range of these prices was from about \$1,777 upwards to \$9,953 an acre, but in some cases the acre count is difficult to ascertain because the owner refuses to provide a survey.

In 2021, about half of the accretion acres are valued at \$1,065 an acre now after the reapplications of 2019 going forward. There continues to be slow sales activity that would allow for any statically useful measurement of "agricultural" value attributable directly to these acres because they generally are rough grassy river ground. There may be grazing but no cropping. The unit value for these acres this year was derived by looking at the most comparable subclass of grass, allowing for grazing purposes, thus decreasing it to about 2G1 subclass of grass.

Respectfully submitted,



John Phillip Moore
Dawson County Assessor
CC: Chelsey Fessler
Encl

DAWSON COUNTY LVG VALUES 2021

				AREA 1		AREA 2	
				IRRIGATED		IRRIGATED	
				2020	2021	2020	2021
Desc	Acv	2021	Desc	Acv	2021	Desc	Acv
1a1	4425	4425	1a1	3300	3300	1a	3300
1a	4425	4425	1a	3300	3300	1a	3300
2a1	4110	4110	2a1	3300	3300	2a1	3300
2a	3900	3900	2a	2900	2900	2a	2900
3a1	3600	3600	3a1	2075	2075	3a1	2075
3a	3450	3450	3a	1640	1640	3a	1640
4a1	3300	3300	4a1	1510	1510	4a1	1510
4a	3135	3135	4a	1480	1480	4a	1480
1.12							
DRY				DRY		DRY	
Land Desc	2020	2021	Land Desc	2020	2021	Land Desc	2020
1d1	2210	2210	1d	1345	1345	1d	1345
1d	2210	2210	1d	1345	1345	1d	1345
2d1	2210	2210	2d1	1345	1345	2d1	1345
2d	2005	2005	2d	1200	1200	2d	1200
3d1	1995	1995	3d1	1200	1200	3d1	1200
3d	1800	1800	3d	1045	1045	3d	1045
4d1	1555	1555	4d1	890	890	4d1	890
4d	1540	1540	4d	735	735	4d	735
GRASS				GRASS		GRASS	
Land Desc	2020	2021	Land Desc	2020	2021	Land Desc	2020
1g1	1200	1075	1g	735	735	1g	735
1g	1200	1075	1g	735	735	1g	735
2g1	1170	1065	2g1	590	590	2g1	590
2g	1170	1020	2g	590	590	2g	590
3g1	1170	985	3g1	590	590	3g1	590
3g	1170	975	3g	590	590	3g	590
4g1	1170	950	*4g1	590	590	*4g1	590
4g	1170	940	*4g	590	590	*4g	590

DAWSON COUNTY

