

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2022 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**DAWES COUNTY**



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator for Dawes County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Dawes County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Roberta Coleman, Dawes County Assessor

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## Introduction

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

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

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. 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 generally accepted mass appraisal techniques 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 for 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 the assessment performance of the county assessor, the Division staff 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 values 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 PTA 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. This chart and the analyses of factors impacting the COD are considered 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:**

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques 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.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

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 generally accepted mass appraisal techniques. 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 review done by Division staff, 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.

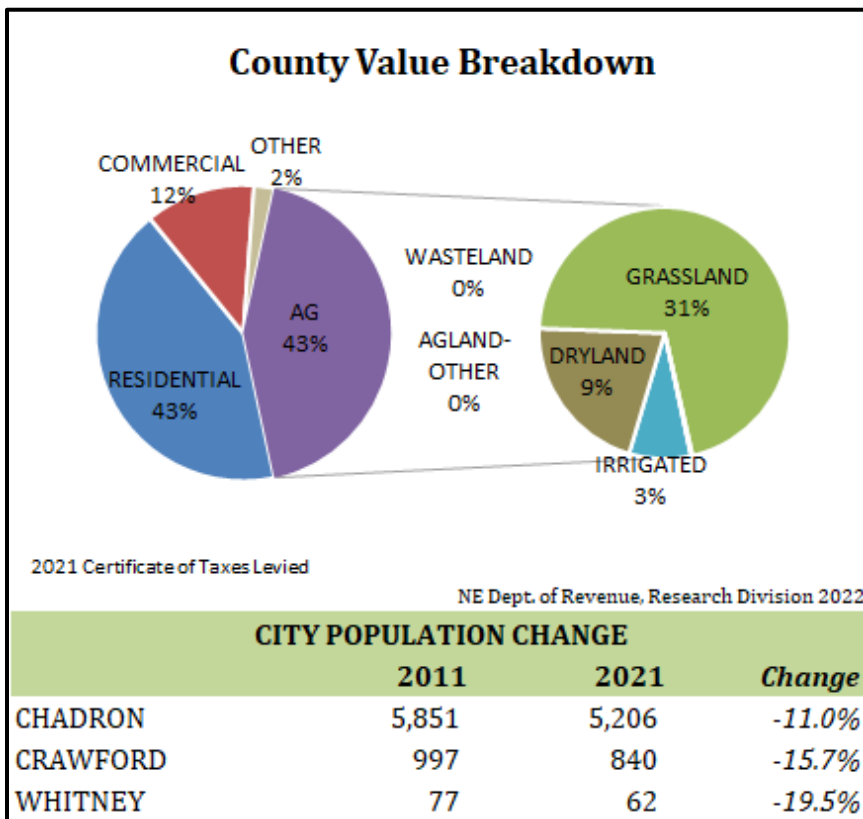
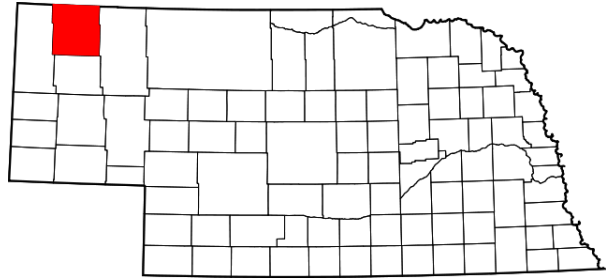
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

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



## County Overview

With a total area of 1,396 square miles, Dawes County has 8,199 residents, per the Census Bureau Quick Facts for 2020, a 11% population decline from the 2010 U.S. Census. Reports indicate that 65% of county residents are homeowners and 75% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$101,185 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Dawes County are located in and around Chadron, the county seat. According to the latest information available from the U.S. Census Bureau, there are 247 employer establishments with total employment of 1,945, a decrease of 9% from 2019.

Agricultural land makes up approximately 45% of the valuation base. Grassland makes up a majority of the land in the county. Dawes County is included in the Upper Niobrara White

Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Dawes County ranks first in spring wheat for grain (USDA AgCensus).

## 2022 Residential Correlation for Dawes County

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### *Assessment Actions*

Actions taken by the county assessor to address the residential property class of property for the current assessment year included percentage increases to improvements in Chadron by neighborhood. The rural and suburban subclass of property was reviewed and revalued. Also, all first acre home sites for all rural properties were increased from \$10,000 to \$20,000.

### *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 process in Dawes County begins with the mailing of a sales questionnaire to the buyer involved in the sales transaction. Sale usability for the residential property class is above the statewide average. A review of the non-qualified residential sales provides the reason for disqualification. Therefore, all arm's-length residential sales were available for measurement purposes.

Lot studies are completed in conjunction with the six-year inspection and review schedule. Valuation Group 20 was reviewed for the current assessment year. Valuation Group 10 was complete in 2017 and Valuation Group 16 in 2018.

All cost and depreciation tables are dated 2019. The cost approach is used exclusively to value residential property within the county, and the Computer-Assisted Mass Appraisal (CAMA) depreciation tables are used for all valuation groups.

There are three valuation groups established for the residential property class, Chadron is in Valuation Group 10, Crawford in Valuation Group 16, and all suburban and rural residential properties including the villages of Whitney and Marsland fall into Valuation Group 80.

The Dawes County Assessor has not developed or submitted a written valuation methodology.

The County Assessor is current with the required six-year review and inspection cycle. This process begins with reviewing the most current aerial imagery comparing this with the property record and is followed up by a physical review if there are questions regarding the property.

## 2022 Residential Correlation for Dawes County

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### *Description of Analysis*

Three valuation groups describe all residential property within the county.

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

The statistical profile for residential property reveals 227 qualified sales. Two of the three measures of central tendency are within acceptable range, with only the mean above the upper limit of the acceptable range, due to several high extreme outliers. The COD statistic provides support for the median measure. By study year, both medians and weighted means are within acceptable range, and the latest year's sales show a slight continued increase in the residential market.

Analysis of the sales sample by valuation groups indicates that all three exhibit medians within the acceptable range, and Valuation Group 20 has all three measures of central tendency within range. In Valuation Group 16 the qualitative statistics are higher than those of the other two groups, with a COD of 29%, and a PRD of 114%. A substat of this valuation group follows the statistics. Further review of the sales in the valuation group indicates 11 sales under \$30,000 and the hypothetical removal of these brings all measures of central tendency and qualitative statistics within range. Sale prices in this group range from \$9,400 to \$308,300.

Comparison of the preliminary to the final residential statistics shows an increase of about 10% in value, which is comparable to the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) that indicates an 11% increase.

### *Equalization and Quality of Assessment*

Analysis of both the statistical profile and the assessment practices indicate that the residential property class in Dawes County is equalized and the quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	146	94.60	103.42	95.94	22.02	107.80
16	44	97.79	108.70	95.52	29.30	113.80
20	37	97.16	99.05	96.42	07.90	102.73
____ ALL ____	227	95.28	103.73	96.01	21.26	108.04

## 2022 Residential Correlation for Dawes County

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### *Level of Value*

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

# 2022 Commercial Correlation for Dawes County

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## *Assessment Actions*

For the current assessment year, the county assessor conducted pick-up work using the latest aerial imager and discovered a number of commercial property improvements without a filed building permit. After reviewing the preliminary statistics and the current market, commercial improvements in Crawford were decreased by 9%.

## *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 Dawes County sales qualification and verification process consists of mailing a sales questionnaire to the buyer involved in the commercial sales transaction. Review of the commercial sales deemed non-qualified indicates the reason for disqualification. All truly arm's-length commercial sales were available for measurement purposes.

The last commercial lot study was completed in 2019, and the Computer-Assisted Mass Appraisal System (CAMA) derived cost and depreciation tables used are also dated 2019. The Dawes County Assessor states that all three approaches to value were used to establish the market value of commercial properties.

Three valuation groups were created to describe commercial property located within the county: Valuation Group 10, Chadron; Valuation Group 16, Crawford; and Valuation Group 80, rural, suburban and the village of Whitney.

Dawes County is current with the required six-year review and inspection cycle for commercial property. The county's process begins with reviewing the most current aerial imagery and comparing this with the property record. This is followed up by a physical review if there are any questions regarding the property.

## *Description of Analysis*

Commercial property in Dawes County is described by three valuation groups:

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

## 2022 Commercial Correlation for Dawes County

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The statistical profile for the commercial class property shows 34 qualified sales with all three measures of central tendency within acceptable range. The overall qualitative statistics are supportive of these, and the coefficient of dispersion provides strong support for the overall median.

By valuation group, both exhibit median measures that are within range. The COD for both groups provide support for their respective medians, and both PRDs are within prescribed parameters.

Comparison of the commercial preliminary statistics with the final commercial statistics indicates a decrease of roughly 2% to the sample. An examination of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) reveals an overall percent increase, excluding growth of less than 2% to the commercial base. This difference between the sample and the base is due to the sample being too small to reflect the change to the commercial base.

### *Equalization and Quality of Assessment*

Based on the analysis of the statistical profile and the assessment practices of the county assessor, the commercial property class in Dawes County is equalized and the quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	24	96.38	99.32	95.79	13.32	103.69
16	10	99.51	102.67	102.89	14.15	99.79
____ALL____	34	97.56	100.30	97.00	13.67	103.40

### *Level of Value*

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

## 2022 Agricultural Correlation for Dawes County

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### *Assessment Actions*

For the current assessment year, after reviewing all qualified sales and the values of surrounding counties, the county assessor made no changes to agricultural land values.

### *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.

Dawes County's agricultural land sales qualification and verification process begins with a mailed questionnaire sent to all buyers of agricultural property. A review of agricultural sales deemed non-qualified reveals compelling reasons for their disqualification. Thus, all arm's-length agricultural sales were available for measurement purposes.

Land use was last updated in 2018 and this is accomplished by comparing the aerial imagery and land use layers with the current property record.

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

All improvements on agricultural land were reviewed in 2021 and the date of costing and depreciation tables are 2019, the same cost and depreciation were used for all dwellings and outbuildings within the county.

Intensive use within the county consists of one commercial feedlot that was valued by the commercial segregated method for feed bunks, aprons, pens, etc. Intensive use acres are valued at \$1,000 per acre.

### *Description of Analysis*

The statistical profile for agricultural land in Dawes County reveals 25 qualified sales with two of the three overall measures of central tendency within acceptable range, the exception being the weighted mean. Both the median and mean measures of central tendency are within less than one point of each other. The COD provides support for the overall median.

Analysis of sales by market area shows Market Area 1 with 13 sales and both a median and mean within the acceptable range, the median is supported by the COD. The other non-influenced

## 2022 Agricultural Correlation for Dawes County

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agricultural Market Area 4 has 12 sales with all three measures of central tendency within acceptable range and supportive qualitative statistics.

Review of the 80% Majority Land Use (MLU) by Market Area section of the statistical profile shows that none of the samples by market area has a sufficient number of sales in either the Dryland or Grassland categories.

A comparison of surrounding counties' land values, utilizing the Dawes County 2022 Average Acre Value Comparison chart in the Appendix indicates that Market Area 1 irrigated land is most comparable with neighboring Sioux County, since both have very little irrigated land in these areas. Dryland in both market areas is higher than neighboring counties. As the agricultural market is beginning to rise across the state, the dryland values will need to be monitored next year to determine whether a decrease in valuation is needed. Grassland in the respective market areas is comparable to the surrounding counties.

### *Equalization and Quality of Assessment*

All agricultural dwellings and outbuildings are valued using the same cost index and CAMA derived depreciation as those for rural residential properties. Home site values with similar amenities are valued the same for both types of property. Dawes County's agricultural land is equalized among land classifications and the quality of assessment complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Dry    </u>						
County	8	80.66	78.08	78.21	07.81	99.83
1	6	79.19	75.16	76.24	07.89	98.58
4	2	86.86	86.86	84.62	04.86	102.65
<u>    Grass    </u>						
County	11	72.42	70.87	77.80	12.99	91.09
1	5	72.42	73.18	79.81	15.19	91.69
4	6	70.68	68.95	70.95	11.45	97.18
<u>    ALL    </u>	25	73.68	74.05	77.28	14.09	95.82

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Dawes County is 74%.

### *Special Valuation*

A review of agricultural land value in Dawes County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of the county where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 74%.



## 2022 Opinions of the Property Tax Administrator for Dawes County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	95	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	98	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	74	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	74	Meets generally accepted mass appraisal techniques.	No recommendation.

*\*\*A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 7th day of April, 2022.



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Ruth A. Sorensen  
Property Tax Administrator



## APPENDICES

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## 2022 Commission Summary

### for Dawes County

#### Residential Real Property - Current

Number of Sales	227	Median	95.28
Total Sales Price	\$28,936,781	Mean	103.73
Total Adj. Sales Price	\$28,936,781	Wgt. Mean	96.01
Total Assessed Value	\$27,781,050	Average Assessed Value of the Base	\$101,051
Avg. Adj. Sales Price	\$127,475	Avg. Assessed Value	\$122,383

#### Confidence Interval - Current

95% Median C.I	94.11 to 98.13
95% Wgt. Mean C.I	93.27 to 98.74
95% Mean C.I	99.31 to 108.15
% of Value of the Class of all Real Property Value in the County	36.75
% of Records Sold in the Study Period	6.99
% of Value Sold in the Study Period	8.46

#### Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	234	94	94.31
2020	249	95	95.34
2019	275	99	98.58
2018	262	98	98.15

## 2022 Commission Summary for Dawes County

### Commercial Real Property - Current

Number of Sales	34	Median	97.56
Total Sales Price	\$4,198,495	Mean	100.30
Total Adj. Sales Price	\$4,198,495	Wgt. Mean	97.00
Total Assessed Value	\$4,072,555	Average Assessed Value of the Base	\$191,114
Avg. Adj. Sales Price	\$123,485	Avg. Assessed Value	\$119,781

### Confidence Interval - Current

95% Median C.I	93.63 to 104.23
95% Wgt. Mean C.I	90.36 to 103.64
95% Mean C.I	93.68 to 106.92
% of Value of the Class of all Real Property Value in the County	11.79
% of Records Sold in the Study Period	6.17
% of Value Sold in the Study Period	3.87

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	33	100	98.06
2020	23	98	98.06
2019	31	95	94.58
2018	32	98	98.29

**23 Dawes**  
**RESIDENTIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 227  
 Total Sales Price : 28,936,781  
 Total Adj. Sales Price : 28,936,781  
 Total Assessed Value : 27,781,050  
 Avg. Adj. Sales Price : 127,475  
 Avg. Assessed Value : 122,383

MEDIAN : 95  
 WGT. MEAN : 96  
 MEAN : 104  
 COD : 21.26  
 PRD : 108.04

COV : 32.73  
 STD : 33.95  
 Avg. Abs. Dev : 20.26  
 MAX Sales Ratio : 288.97  
 MIN Sales Ratio : 44.75

95% Median C.I. : 94.11 to 98.13  
 95% Wgt. Mean C.I. : 93.27 to 98.74  
 95% Mean C.I. : 99.31 to 108.15

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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-19 To 31-DEC-19	23	103.28	114.77	105.86	24.52	108.42	72.15	196.10	93.29 to 122.94	114,717	121,437
01-JAN-20 To 31-MAR-20	14	107.90	115.59	101.33	20.23	114.07	73.97	232.70	92.21 to 132.56	119,500	121,085
01-APR-20 To 30-JUN-20	33	95.28	106.42	98.85	18.61	107.66	62.02	207.64	93.28 to 103.55	128,852	127,376
01-JUL-20 To 30-SEP-20	36	94.08	98.83	95.54	17.03	103.44	51.03	194.48	89.27 to 99.75	129,536	123,764
01-OCT-20 To 31-DEC-20	29	105.20	112.19	106.61	19.91	105.23	69.33	288.97	94.56 to 114.20	99,093	105,641
01-JAN-21 To 31-MAR-21	20	95.34	103.33	96.75	17.96	106.80	64.27	196.10	89.58 to 113.87	110,945	107,334
01-APR-21 To 30-JUN-21	36	87.29	92.09	88.95	23.26	103.53	44.75	244.33	79.96 to 100.95	129,481	115,169
01-JUL-21 To 30-SEP-21	36	92.14	99.58	88.61	21.65	112.38	68.13	251.40	84.15 to 98.65	165,443	146,598
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	106	96.59	106.86	99.40	20.55	107.51	51.03	232.70	94.32 to 100.97	124,782	124,030
01-OCT-20 To 30-SEP-21	121	94.56	100.99	93.15	21.79	108.42	44.75	288.97	91.98 to 97.95	129,834	120,941
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	112	98.04	106.62	99.67	19.58	106.97	51.03	288.97	94.73 to 101.17	120,198	119,801
<u>ALL</u>	227	95.28	103.73	96.01	21.26	108.04	44.75	288.97	94.11 to 98.13	127,475	122,383

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
10	146	94.60	103.42	95.94	22.02	107.80	51.03	288.97	92.21 to 99.84	138,998	133,349
16	44	97.79	108.70	95.52	29.30	113.80	44.75	232.70	89.43 to 105.97	55,132	52,664
20	37	97.16	99.05	96.42	07.90	102.73	79.45	141.08	94.39 to 99.75	168,033	162,024
<u>ALL</u>	227	95.28	103.73	96.01	21.26	108.04	44.75	288.97	94.11 to 98.13	127,475	122,383

PROPERTY TYPE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	227	95.28	103.73	96.01	21.26	108.04	44.75	288.97	94.11 to 98.13	127,475	122,383
06											
07											
<u>ALL</u>	227	95.28	103.73	96.01	21.26	108.04	44.75	288.97	94.11 to 98.13	127,475	122,383

**23 Dawes**  
**RESIDENTIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 227  
 Total Sales Price : 28,936,781  
 Total Adj. Sales Price : 28,936,781  
 Total Assessed Value : 27,781,050  
 Avg. Adj. Sales Price : 127,475  
 Avg. Assessed Value : 122,383

MEDIAN : 95  
 WGT. MEAN : 96  
 MEAN : 104  
 COD : 21.26  
 PRD : 108.04

COV : 32.73  
 STD : 33.95  
 Avg. Abs. Dev : 20.26  
 MAX Sales Ratio : 288.97  
 MIN Sales Ratio : 44.75

95% Median C.I. : 94.11 to 98.13  
 95% Wgt. Mean C.I. : 93.27 to 98.74  
 95% Mean C.I. : 99.31 to 108.15

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000											
Less Than 15,000	8	100.78	134.18	143.25	36.12	93.67	94.13	232.70	94.13 to 232.70	8,938	12,803
Less Than 30,000	20	129.77	153.43	154.70	41.31	99.18	79.20	288.97	99.79 to 196.10	14,850	22,973
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	227	95.28	103.73	96.01	21.26	108.04	44.75	288.97	94.11 to 98.13	127,475	122,383
Greater Than 14,999	219	95.04	102.62	95.89	20.59	107.02	44.75	288.97	93.47 to 97.95	131,805	126,386
Greater Than 29,999	207	94.48	98.93	95.40	17.37	103.70	44.75	244.33	92.96 to 97.13	138,356	131,988
<b>Incremental Ranges</b>											
0 TO 4,999											
5,000 TO 14,999	8	100.78	134.18	143.25	36.12	93.67	94.13	232.70	94.13 to 232.70	8,938	12,803
15,000 TO 29,999	12	185.12	166.26	158.33	27.66	105.01	79.20	288.97	100.95 to 196.10	18,792	29,753
30,000 TO 59,999	28	107.80	116.23	116.84	22.77	99.48	62.02	194.48	94.56 to 130.06	45,893	53,621
60,000 TO 99,999	43	93.56	101.19	100.56	26.47	100.63	44.75	244.33	84.81 to 104.84	75,697	76,123
100,000 TO 149,999	57	93.47	94.11	93.88	13.64	100.24	64.27	143.85	89.06 to 97.16	126,417	118,679
150,000 TO 249,999	61	94.73	97.55	97.03	10.61	100.54	61.46	138.78	93.25 to 99.03	184,627	179,141
250,000 TO 499,999	18	89.16	86.58	86.20	11.91	100.44	51.03	115.03	76.76 to 98.03	312,878	269,701
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>227</b>	<b>95.28</b>	<b>103.73</b>	<b>96.01</b>	<b>21.26</b>	<b>108.04</b>	<b>44.75</b>	<b>288.97</b>	<b>94.11 to 98.13</b>	<b>127,475</b>	<b>122,383</b>

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	44	Median :	98	COV :	39.07	95% Median C.I. :	89.43 to 105.97
Total Sales Price :	2,425,800	Wgt. Mean :	96	STD :	42.47	95% Wgt. Mean C.I. :	87.66 to 103.39
Total Adj. Sales Price :	2,425,800	Mean :	109	Avg. Abs. Dev :	28.65	95% Mean C.I. :	96.15 to 121.25
Total Assessed Value :	2,317,210						
Avg. Adj. Sales Price :	55,132	COD :	29.30	MAX Sales Ratio :	232.70		
Avg. Assessed Value :	52,664	PRD :	113.80	MIN Sales Ratio :	44.75		

What IF

DATE OF SALE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019	6	95.32	119.81	93.66	41.79	127.92	72.15	196.10	72.15 to 196.10	49,500	46,361
01/01/2020 To 03/31/2020	3	140.19	168.48	151.03	23.81	111.55	132.56	232.70	N/A	19,167	28,948
04/01/2020 To 06/30/2020	7	130.06	126.96	106.03	30.67	119.74	62.02	207.64	62.02 to 207.64	55,429	58,771
07/01/2020 To 09/30/2020	7	89.43	91.48	93.72	07.94	97.61	78.88	109.38	78.88 to 109.38	94,900	88,939
10/01/2020 To 12/31/2020	8	101.39	102.58	104.84	12.48	97.84	69.33	143.87	69.33 to 143.87	48,250	50,587
01/01/2021 To 03/31/2021	5	92.25	114.06	97.81	35.21	116.61	78.63	196.10	N/A	43,200	42,254
04/01/2021 To 06/30/2021	5	67.72	74.89	62.33	29.18	120.15	44.75	101.80	N/A	47,000	29,296
07/01/2021 To 09/30/2021	3	97.24	88.10	85.59	10.56	102.93	68.13	98.93	N/A	60,667	51,927
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	23	97.67	119.71	99.44	36.98	120.38	62.02	232.70	88.83 to 139.03	61,165	60,825
10/01/2020 To 09/30/2021	21	97.90	96.65	90.11	20.90	107.26	44.75	196.10	78.63 to 104.84	48,524	43,725
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	25	98.18	114.20	101.99	28.21	111.97	62.02	232.70	92.74 to 130.06	59,832	61,021

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
16	44	97.79	108.70	95.52	29.30	113.80	44.75	232.70	89.43 to 105.97	55,132	52,664

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	44	Median :	98	COV :	39.07	95% Median C.I. :	89.43 to 105.97
Total Sales Price :	2,425,800	Wgt. Mean :	96	STD :	42.47	95% Wgt. Mean C.I. :	87.66 to 103.39
Total Adj. Sales Price :	2,425,800	Mean :	109	Avg. Abs. Dev :	28.65	95% Mean C.I. :	96.15 to 121.25
Total Assessed Value :	2,317,210						
Avg. Adj. Sales Price :	55,132	COD :	29.30	MAX Sales Ratio :	232.70		
Avg. Assessed Value :	52,664	PRD :	113.80	MIN Sales Ratio :	44.75		

What IF

PROPERTY TYPE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	44	97.79	108.70	95.52	29.30	113.80	44.75	232.70	89.43 to 105.97	55,132	52,664
06											
07											

SALE PRICE \*

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	5	140.19	156.05	166.88	34.33	93.51	97.90	232.70	N/A	9,400	15,687
Less Than 30,000	11	140.19	149.43	145.34	34.49	102.81	79.20	232.70	97.90 to 207.64	13,818	20,084
__ Ranges Excl. Low \$ __											
Greater Than 4,999	44	97.79	108.70	95.52	29.30	113.80	44.75	232.70	89.43 to 105.97	55,132	52,664
Greater Than 15,000	39	94.56	102.63	94.11	26.16	109.05	44.75	196.10	83.19 to 104.84	60,995	57,404
Greater Than 30,000	33	92.96	95.13	92.19	20.74	103.19	44.75	172.28	82.90 to 98.18	68,903	63,524
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999	5	140.19	156.05	166.88	34.33	93.51	97.90	232.70	N/A	9,400	15,687
15,000 TO 29,999	6	145.55	143.91	135.70	33.35	106.05	79.20	196.10	79.20 to 196.10	17,500	23,748
30,000 TO 59,999	15	97.94	108.04	106.49	20.74	101.46	62.02	172.28	92.96 to 130.06	41,533	44,229
60,000 TO 99,999	16	80.77	83.59	84.32	20.73	99.13	44.75	143.87	68.13 to 97.67	73,906	62,317
100,000 TO 149,999											
150,000 TO 249,999	1	83.19	83.19	83.19		100.00	83.19	83.19	N/A	160,000	133,110
250,000 TO 499,999	1	98.18	98.18	98.18		100.00	98.18	98.18	N/A	308,300	302,685
500,000 TO 999,999											
1,000,000 +											



RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

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

What IF

**23 Dawes**  
**COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 34  
Total Sales Price : 4,198,495  
Total Adj. Sales Price : 4,198,495  
Total Assessed Value : 4,072,555  
Avg. Adj. Sales Price : 123,485  
Avg. Assessed Value : 119,781

MEDIAN : 98  
WGT. MEAN : 97  
MEAN : 100  
COD : 13.67  
PRD : 103.40

COV : 19.64  
STD : 19.70  
Avg. Abs. Dev : 13.34  
MAX Sales Ratio : 156.74  
MIN Sales Ratio : 65.07

95% Median C.I. : 93.63 to 104.23  
95% Wgt. Mean C.I. : 90.36 to 103.64  
95% Mean C.I. : 93.68 to 106.92

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**DATE OF SALE \***

RANGE	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-18 To 31-DEC-18	2	100.26	100.26	99.90	03.63	100.36	96.62	103.89	N/A	166,250	166,088
01-JAN-19 To 31-MAR-19	1	65.07	65.07	65.07	00.00	100.00	65.07	65.07	N/A	45,000	29,280
01-APR-19 To 30-JUN-19	4	87.16	89.19	92.50	11.17	96.42	78.21	104.23	N/A	243,250	225,016
01-JUL-19 To 30-SEP-19	1	120.81	120.81	120.81	00.00	100.00	120.81	120.81	N/A	18,000	21,745
01-OCT-19 To 31-DEC-19	3	90.05	93.78	91.75	06.81	102.21	86.45	104.83	N/A	118,333	108,575
01-JAN-20 To 31-MAR-20	1	100.12	100.12	100.12	00.00	100.00	100.12	100.12	N/A	165,000	165,195
01-APR-20 To 30-JUN-20	2	101.97	101.97	98.18	06.36	103.86	95.48	108.46	N/A	60,000	58,910
01-JUL-20 To 30-SEP-20	4	109.72	107.90	109.98	04.06	98.11	98.89	113.28	N/A	74,250	81,660
01-OCT-20 To 31-DEC-20	5	92.23	100.54	93.79	16.65	107.20	76.25	149.53	N/A	136,800	128,307
01-JAN-21 To 31-MAR-21	2	132.37	132.37	136.67	18.41	96.85	108.00	156.74	N/A	85,000	116,168
01-APR-21 To 30-JUN-21	5	93.95	88.27	85.81	08.89	102.87	72.25	98.49	N/A	110,399	94,734
01-JUL-21 To 30-SEP-21	4	101.72	110.34	103.98	11.69	106.12	96.14	141.79	N/A	121,750	126,593
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	8	95.13	92.89	93.77	14.18	99.06	65.07	120.81	65.07 to 120.81	171,063	160,408
01-OCT-19 To 30-SEP-20	10	102.48	101.70	99.83	07.32	101.87	86.45	113.28	90.05 to 111.43	93,700	93,538
01-OCT-20 To 30-SEP-21	16	96.12	103.14	97.94	16.78	105.31	72.25	156.74	90.60 to 108.00	118,312	115,869
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	9	90.05	91.55	91.79	13.95	99.74	65.07	120.81	78.21 to 104.83	154,556	141,868
01-JAN-20 To 31-DEC-20	12	99.51	103.20	98.83	12.00	104.42	76.25	149.53	92.23 to 111.43	105,500	104,266
<u>ALL</u>	34	97.56	100.30	97.00	13.67	103.40	65.07	156.74	93.63 to 104.23	123,485	119,781

**VALUATION GROUP**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	24	96.38	99.32	95.79	13.32	103.69	65.07	156.74	93.63 to 104.23	145,062	138,950
16	10	99.51	102.67	102.89	14.15	99.79	80.58	149.53	80.69 to 120.81	71,700	73,775
<u>ALL</u>	34	97.56	100.30	97.00	13.67	103.40	65.07	156.74	93.63 to 104.23	123,485	119,781

**23 Dawes**  
**COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 34  
Total Sales Price : 4,198,495  
Total Adj. Sales Price : 4,198,495  
Total Assessed Value : 4,072,555  
Avg. Adj. Sales Price : 123,485  
Avg. Assessed Value : 119,781

MEDIAN : 98  
WGT. MEAN : 97  
MEAN : 100  
COD : 13.67  
PRD : 103.40

COV : 19.64  
STD : 19.70  
Avg. Abs. Dev : 13.34  
MAX Sales Ratio : 156.74  
MIN Sales Ratio : 65.07

95% Median C.I. : 93.63 to 104.23  
95% Wgt. Mean C.I. : 90.36 to 103.64  
95% Mean C.I. : 93.68 to 106.92

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	5	108.00	106.27	105.98	03.04	100.27	95.48	111.43	N/A	76,000	80,547
03	29	96.14	99.27	96.11	14.44	103.29	65.07	156.74	90.60 to 102.68	131,672	126,546
04											
<u>ALL</u>	<u>34</u>	<u>97.56</u>	<u>100.30</u>	<u>97.00</u>	<u>13.67</u>	<u>103.40</u>	<u>65.07</u>	<u>156.74</u>	<u>93.63 to 104.23</u>	<u>123,485</u>	<u>119,781</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	80.69	80.69	80.69	00.00	100.00	80.69	80.69	N/A	13,000	10,490
Less Than 30,000	5	98.89	99.89	100.74	11.73	99.16	80.69	120.81	N/A	21,400	21,559
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	34	97.56	100.30	97.00	13.67	103.40	65.07	156.74	93.63 to 104.23	123,485	119,781
Greater Than 14,999	33	98.49	100.90	97.05	13.40	103.97	65.07	156.74	93.95 to 104.23	126,833	123,093
Greater Than 29,999	29	96.62	100.38	96.90	14.03	103.59	65.07	156.74	93.63 to 104.23	141,086	136,716
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	80.69	80.69	80.69	00.00	100.00	80.69	80.69	N/A	13,000	10,490
15,000 TO 29,999	4	103.68	104.69	103.52	09.60	101.13	90.60	120.81	N/A	23,500	24,326
30,000 TO 59,999	3	92.23	99.70	99.70	27.72	100.00	65.07	141.79	N/A	45,000	44,863
60,000 TO 99,999	8	101.66	102.27	101.86	06.16	100.40	93.95	113.28	93.95 to 113.28	79,000	80,471
100,000 TO 149,999	8	95.12	107.09	105.75	22.47	101.27	72.25	156.74	72.25 to 156.74	121,499	128,483
150,000 TO 249,999	8	100.44	95.89	95.05	06.97	100.88	78.21	104.23	78.21 to 104.23	185,313	176,144
250,000 TO 499,999	2	84.94	84.94	86.14	10.23	98.61	76.25	93.63	N/A	435,000	374,693
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>34</u>	<u>97.56</u>	<u>100.30</u>	<u>97.00</u>	<u>13.67</u>	<u>103.40</u>	<u>65.07</u>	<u>156.74</u>	<u>93.63 to 104.23</u>	<u>123,485</u>	<u>119,781</u>

**23 Dawes**  
**COMMERCIAL**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

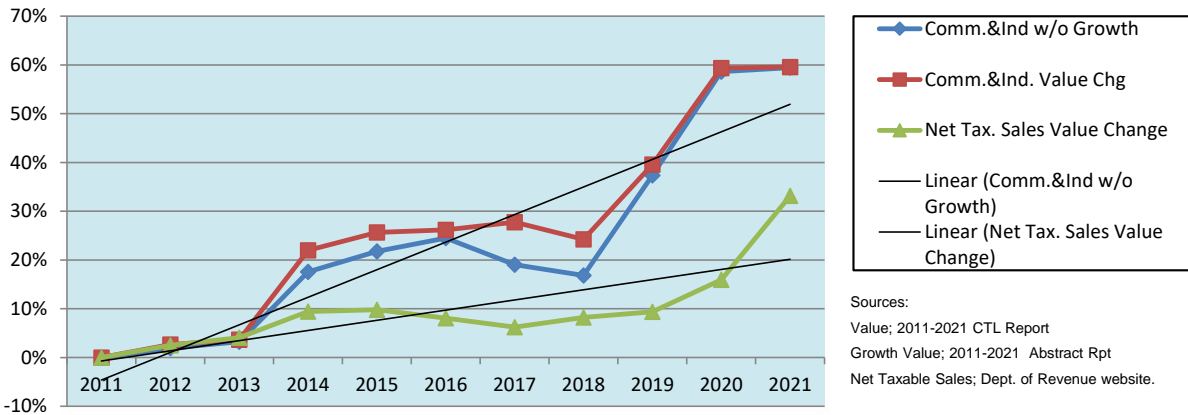
Number of Sales : 34	MEDIAN : 98	COV : 19.64	95% Median C.I. : 93.63 to 104.23
Total Sales Price : 4,198,495	WGT. MEAN : 97	STD : 19.70	95% Wgt. Mean C.I. : 90.36 to 103.64
Total Adj. Sales Price : 4,198,495	MEAN : 100	Avg. Abs. Dev : 13.34	95% Mean C.I. : 93.68 to 106.92
Total Assessed Value : 4,072,555			
Avg. Adj. Sales Price : 123,485	COD : 13.67	MAX Sales Ratio : 156.74	
Avg. Assessed Value : 119,781	PRD : 103.40	MIN Sales Ratio : 65.07	

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	9	108.00	103.15	95.95	13.84	107.50	72.25	149.53	76.25 to 111.43	170,555	163,654
344	8	97.76	99.55	98.43	07.26	101.14	86.45	120.81	86.45 to 120.81	114,813	113,011
350	3	80.58	86.30	85.10	09.06	101.41	78.21	100.12	N/A	198,333	168,790
351	1	95.48	95.48	95.48	00.00	100.00	95.48	95.48	N/A	95,000	90,705
352	2	94.27	94.27	93.12	04.48	101.23	90.05	98.49	N/A	110,000	102,430
353	7	96.10	103.29	103.74	13.81	99.57	80.69	141.79	80.69 to 141.79	64,857	67,285
384	1	93.95	93.95	93.95	00.00	100.00	93.95	93.95	N/A	86,000	80,795
406	2	110.91	110.91	128.29	41.33	86.45	65.07	156.74	N/A	72,500	93,008
450	1	103.89	103.89	103.89	00.00	100.00	103.89	103.89	N/A	150,000	155,840
<u>ALL</u>	<u>34</u>	97.56	100.30	97.00	13.67	103.40	65.07	156.74	93.63 to 104.23	123,485	119,781

### 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
2011	\$ 63,626,936	\$ 6,526,320	10.26%	\$ 57,100,616		\$ 85,046,888	
2012	\$ 65,315,930	\$ 478,740	0.73%	\$ 64,837,190	1.90%	\$ 87,175,334	2.50%
2013	\$ 65,959,514	\$ 262,500	0.40%	\$ 65,697,014	0.58%	\$ 88,489,176	1.51%
2014	\$ 77,612,084	\$ 2,822,835	3.64%	\$ 74,789,249	13.39%	\$ 93,080,294	5.19%
2015	\$ 79,953,170	\$ 2,483,475	3.11%	\$ 77,469,695	-0.18%	\$ 93,372,773	0.31%
2016	\$ 80,279,784	\$ 1,076,780	1.34%	\$ 79,203,004	-0.94%	\$ 91,907,231	-1.57%
2017	\$ 81,284,515	\$ 5,556,275	6.84%	\$ 75,728,240	-5.67%	\$ 90,355,161	-1.69%
2018	\$ 79,032,702	\$ 4,696,299	5.94%	\$ 74,336,403	-8.55%	\$ 92,049,992	1.88%
2019	\$ 88,795,140	\$ 1,407,255	1.58%	\$ 87,387,885	10.57%	\$ 93,013,787	1.05%
2020	\$ 101,386,948	\$ 471,575	0.47%	\$ 100,915,373	13.65%	\$ 98,619,251	6.03%
2021	\$ 101,526,150	\$ 83,060	0.08%	\$ 101,443,090	0.06%	\$ 113,225,299	14.81%
<b>Ann %chg</b>	<b>4.78%</b>			<b>Average</b>	<b>2.48%</b>	<b>2.90%</b>	<b>3.00%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	1.90%	2.65%	2.50%
2013	3.25%	3.67%	4.05%
2014	17.54%	21.98%	9.45%
2015	21.76%	25.66%	9.79%
2016	24.48%	26.17%	8.07%
2017	19.02%	27.75%	6.24%
2018	16.83%	24.21%	8.23%
2019	37.34%	39.56%	9.37%
2020	58.60%	59.35%	15.96%
2021	59.43%	59.56%	33.13%

County Number	23
County Name	Dawes

**23 Dawes**  
**AGRICULTURAL LAND**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 25  
 Total Sales Price : 9,808,507  
 Total Adj. Sales Price : 9,808,507  
 Total Assessed Value : 7,580,405  
 Avg. Adj. Sales Price : 392,340  
 Avg. Assessed Value : 303,216

MEDIAN : 74  
 WGT. MEAN : 77  
 MEAN : 74  
 COD : 14.09  
 PRD : 95.82

COV : 17.66  
 STD : 13.08  
 Avg. Abs. Dev : 10.38  
 MAX Sales Ratio : 101.17  
 MIN Sales Ratio : 51.84

95% Median C.I. : 66.89 to 80.90  
 95% Wgt. Mean C.I. : 65.36 to 89.21  
 95% Mean C.I. : 68.65 to 79.45

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Qrtrs</b>											
01-OCT-18 To 31-DEC-18	3	81.44	78.43	75.93	10.38	103.29	64.25	89.60	N/A	355,375	269,838
01-JAN-19 To 31-MAR-19	5	73.08	73.32	68.78	14.90	106.60	51.84	91.08	N/A	176,126	121,147
01-APR-19 To 30-JUN-19	2	82.20	82.20	94.85	23.08	86.66	63.23	101.17	N/A	1,199,001	1,137,233
01-JUL-19 To 30-SEP-19	2	78.16	78.16	76.92	05.73	101.61	73.68	82.64	N/A	360,000	276,903
01-OCT-19 To 31-DEC-19	4	74.20	71.50	71.66	09.35	99.78	56.70	80.90	N/A	497,228	356,290
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20	4	76.77	80.35	85.63	10.51	93.83	69.01	98.87	N/A	200,308	171,529
01-OCT-20 To 31-DEC-20	1	58.20	58.20	58.20	00.00	100.00	58.20	58.20	N/A	115,275	67,090
01-JAN-21 To 31-MAR-21	1	59.74	59.74	59.74	00.00	100.00	59.74	59.74	N/A	161,330	96,375
01-APR-21 To 30-JUN-21	2	68.22	68.22	62.70	17.88	108.80	56.02	80.41	N/A	711,004	445,793
01-JUL-21 To 30-SEP-21	1	66.89	66.89	66.89	00.00	100.00	66.89	66.89	N/A	255,000	170,560
<b>Study Yrs</b>											
01-OCT-18 To 30-SEP-19	12	77.56	76.88	83.79	14.52	91.75	51.84	101.17	64.25 to 89.60	422,063	353,627
01-OCT-19 To 30-SEP-20	8	75.77	75.93	75.67	09.90	100.34	56.70	98.87	56.70 to 98.87	348,768	263,909
01-OCT-20 To 30-SEP-21	5	59.74	64.25	62.74	11.08	102.41	56.02	80.41	N/A	390,723	245,122
<b>Calendar Yrs</b>											
01-JAN-19 To 31-DEC-19	13	73.68	74.87	81.15	13.55	92.26	51.84	101.17	63.23 to 82.90	460,580	373,782
01-JAN-20 To 31-DEC-20	5	75.56	75.92	82.18	13.14	92.38	58.20	98.87	N/A	183,301	150,641
<b>ALL</b>	<b>25</b>	<b>73.68</b>	<b>74.05</b>	<b>77.28</b>	<b>14.09</b>	<b>95.82</b>	<b>51.84</b>	<b>101.17</b>	<b>66.89 to 80.90</b>	<b>392,340</b>	<b>303,216</b>

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	13	73.08	75.38	79.20	14.48	95.18	56.02	101.17	63.23 to 82.90	536,219	424,712
4	12	74.62	72.61	72.57	13.55	100.06	51.84	91.08	58.20 to 82.64	236,472	171,596
<b>ALL</b>	<b>25</b>	<b>73.68</b>	<b>74.05</b>	<b>77.28</b>	<b>14.09</b>	<b>95.82</b>	<b>51.84</b>	<b>101.17</b>	<b>66.89 to 80.90</b>	<b>392,340</b>	<b>303,216</b>

**23 Dawes**  
**AGRICULTURAL LAND**

**PAD 2022 R&O Statistics (Using 2022 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

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Total Sales Price : 9,808,507  
Total Adj. Sales Price : 9,808,507  
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Avg. Adj. Sales Price : 392,340  
Avg. Assessed Value : 303,216

MEDIAN : 74  
WGT. MEAN : 77  
MEAN : 74  
COD : 14.09  
PRD : 95.82

COV : 17.66  
STD : 13.08  
Avg. Abs. Dev : 10.38  
MAX Sales Ratio : 101.17  
MIN Sales Ratio : 51.84

95% Median C.I. : 66.89 to 80.90  
95% Wgt. Mean C.I. : 65.36 to 89.21  
95% Mean C.I. : 68.65 to 79.45

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Dry_____</b>											
County	3	82.90	83.98	83.76	05.27	100.26	77.97	91.08	N/A	91,876	76,953
1	2	80.44	80.44	80.77	03.07	99.59	77.97	82.90	N/A	97,915	79,090
4	1	91.08	91.08	91.08	00.00	100.00	91.08	91.08	N/A	79,800	72,680
<b>_____Grass_____</b>											
County	9	72.42	70.55	78.61	13.09	89.75	56.02	101.17	56.70 to 75.97	642,026	504,693
1	4	72.75	75.67	81.25	15.74	93.13	56.02	101.17	N/A	1,154,012	937,580
4	5	67.68	66.45	68.14	10.27	97.52	56.70	75.97	N/A	232,437	158,383
<b>_____ALL_____</b>	<b>25</b>	<b>73.68</b>	<b>74.05</b>	<b>77.28</b>	<b>14.09</b>	<b>95.82</b>	<b>51.84</b>	<b>101.17</b>	<b>66.89 to 80.90</b>	<b>392,340</b>	<b>303,216</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Dry_____</b>											
County	8	80.66	78.08	78.21	07.81	99.83	59.74	91.08	59.74 to 91.08	180,808	141,414
1	6	79.19	75.16	76.24	07.89	98.58	59.74	82.90	59.74 to 82.90	184,444	140,627
4	2	86.86	86.86	84.62	04.86	102.65	82.64	91.08	N/A	169,900	143,775
<b>_____Grass_____</b>											
County	11	72.42	70.87	77.80	12.99	91.09	56.02	101.17	56.70 to 81.44	589,886	458,918
1	5	72.42	73.18	79.81	15.19	91.69	56.02	101.17	N/A	1,003,162	800,621
4	6	70.68	68.95	70.95	11.45	97.18	56.70	81.44	56.70 to 81.44	245,489	174,166
<b>_____ALL_____</b>	<b>25</b>	<b>73.68</b>	<b>74.05</b>	<b>77.28</b>	<b>14.09</b>	<b>95.82</b>	<b>51.84</b>	<b>101.17</b>	<b>66.89 to 80.90</b>	<b>392,340</b>	<b>303,216</b>

## 23 Dawes County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dawes	1	1,365	1,365	1,260	1,260	1,208	1,208	1,181	1,181	<b>1,247</b>
Dawes	4	2,016	2,016	1,792	1,792	1,568	1,568	1,344	1,344	<b>1,734</b>
Sheridan	1	1,835	1,835	1,780	1,725	1,700	1,700	1,685	1,635	<b>1,765</b>
Box Butte	3	2,011	1,951	1,979	1,929	1,774	1,783	1,742	1,797	<b>1,950</b>
Sioux	1	1,350	1,350	1,270	1,270	1,220	1,221	1,180	1,180	<b>1,258</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dawes	1	n/a	658	618	618	574	574	523	523	<b>597</b>
Dawes	4	n/a	750	699	700	650	650	600	600	<b>696</b>
Sheridan	1	n/a	575	565	565	550	530	520	510	<b>552</b>
Box Butte	3	n/a	570	570	570	550	550	550	550	<b>568</b>
Sioux	1	n/a	600	495	450	435	435	430	410	<b>476</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dawes	1	460	n/a	433	433	407	407	380	380	<b>385</b>
Dawes	4	485	n/a	460	n/a	440	440	410	410	<b>424</b>
Sheridan	1	475	475	470	470	n/a	445	440	425	<b>445</b>
Box Butte	3	425	425	n/a	425	n/a	425	425	425	<b>425</b>
Sioux	1	410	410	n/a	395	390	390	375	350	<b>368</b>

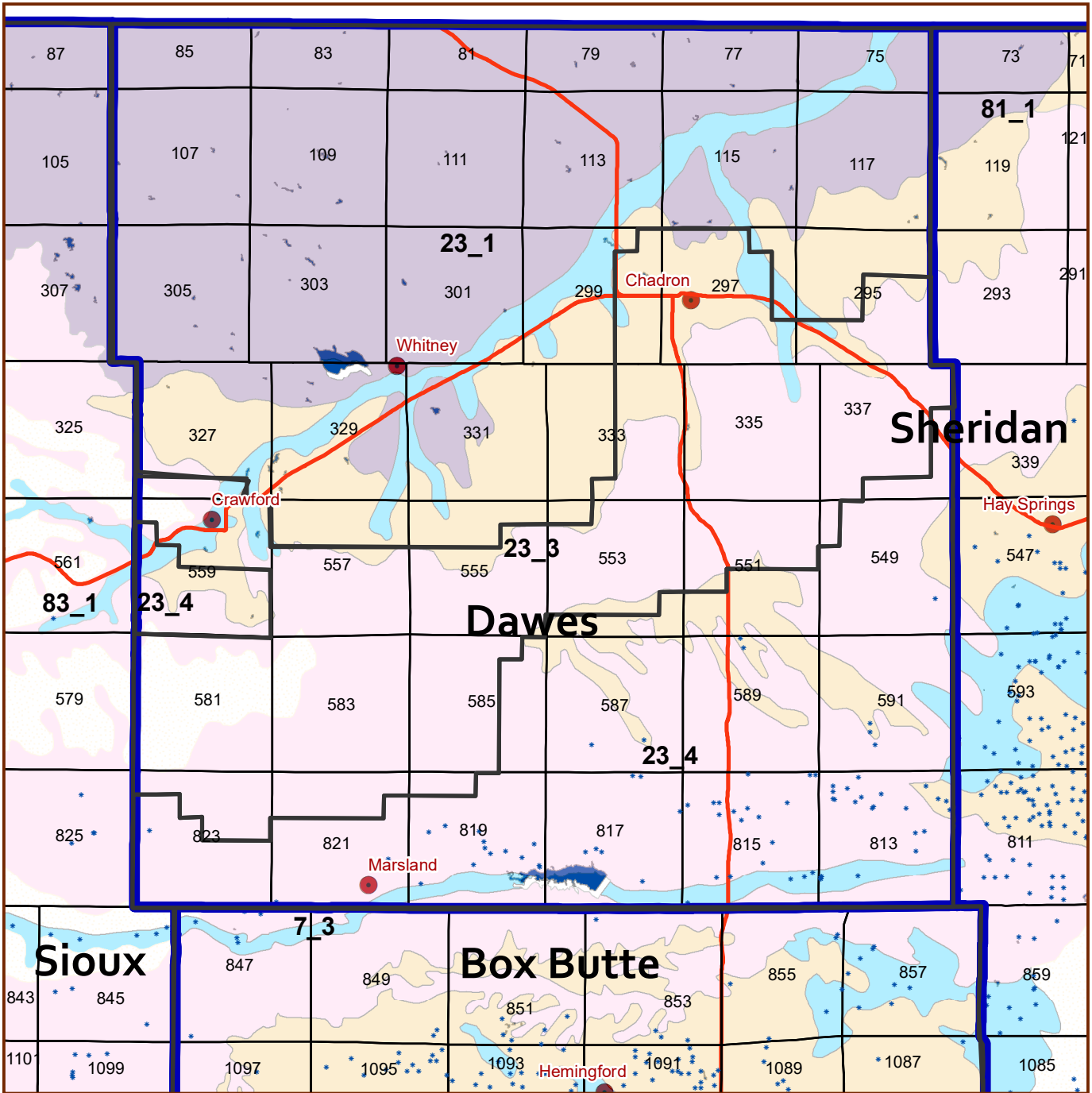
County	Mkt Area	CRP	TIMBER	WASTE
Dawes	1	n/a	n/a	100
Dawes	4	n/a	n/a	100
Sheridan	1	n/a	n/a	55
Box Butte	3	405	n/a	100
Sioux	1	n/a	n/a	82

Source: 2022 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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



# DAWES COUNTY



**Legend**

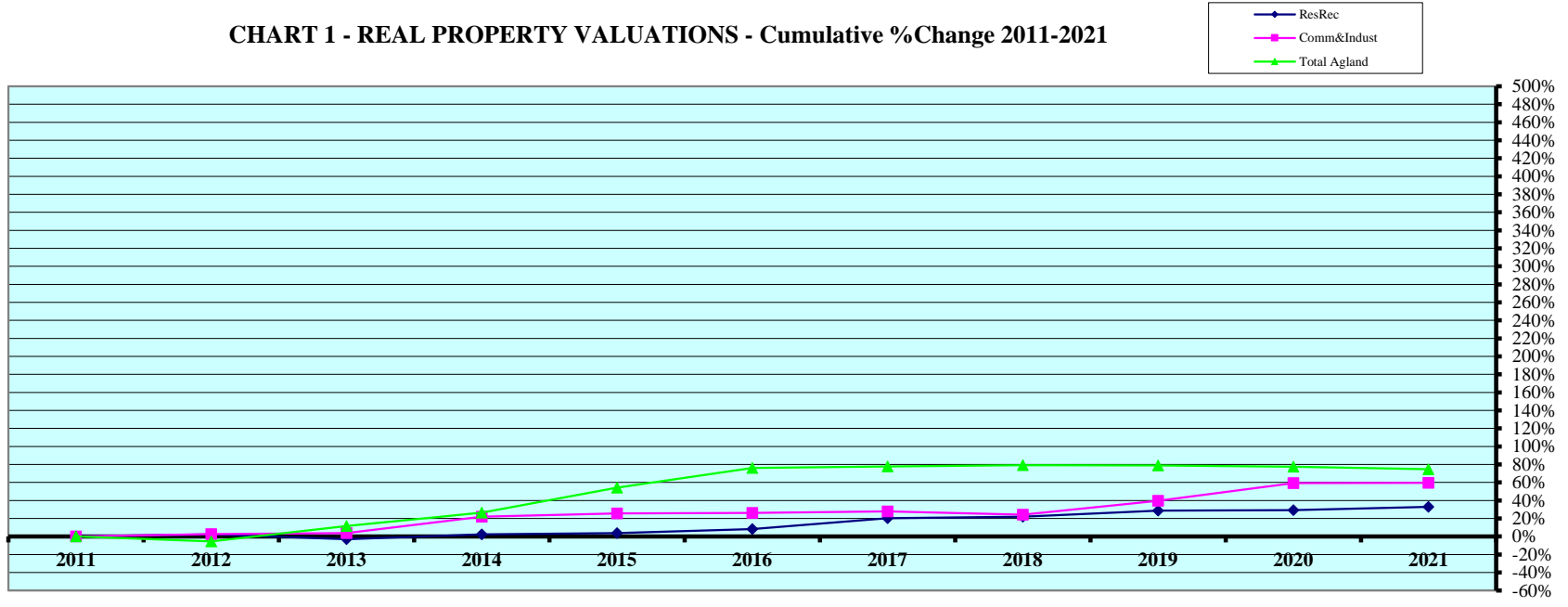
- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils**

**CLASS**

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

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2011-2021**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	219,606,799	-	-	-	63,626,936	-	-	-	208,453,660	-	-	-
2012	224,738,672	5,131,873	2.34%	2.34%	65,315,930	1,688,994	2.65%	2.65%	197,041,590	-11,412,070	-5.47%	-5.47%
2013	212,942,249	-11,796,423	-5.25%	-3.03%	65,959,514	643,584	0.99%	3.67%	232,717,870	35,676,280	18.11%	11.64%
2014	225,027,969	12,085,720	5.68%	2.47%	77,612,084	11,652,570	17.67%	21.98%	263,838,235	31,120,365	13.37%	26.57%
2015	227,887,783	2,859,814	1.27%	3.77%	79,953,170	2,341,086	3.02%	25.66%	321,205,640	57,367,405	21.74%	54.09%
2016	237,481,085	9,593,302	4.21%	8.14%	80,279,784	326,614	0.41%	26.17%	367,034,790	45,829,150	14.27%	76.08%
2017	263,971,215	26,490,130	11.15%	20.20%	81,284,515	1,004,731	1.25%	27.75%	370,800,675	3,765,885	1.03%	77.88%
2018	267,850,440	3,879,225	1.47%	21.97%	79,032,702	-2,251,813	-2.77%	24.21%	373,497,360	2,696,685	0.73%	79.18%
2019	282,538,944	14,688,504	5.48%	28.66%	88,795,140	9,762,438	12.35%	39.56%	373,118,325	-379,035	-0.10%	78.99%
2020	283,951,396	1,412,452	0.50%	29.30%	101,386,948	12,591,808	14.18%	59.35%	370,038,430	-3,079,895	-0.83%	77.52%
2021	291,849,554	7,898,158	2.78%	32.90%	101,526,150	139,202	0.14%	59.56%	364,041,225	-5,997,205	-1.62%	74.64%

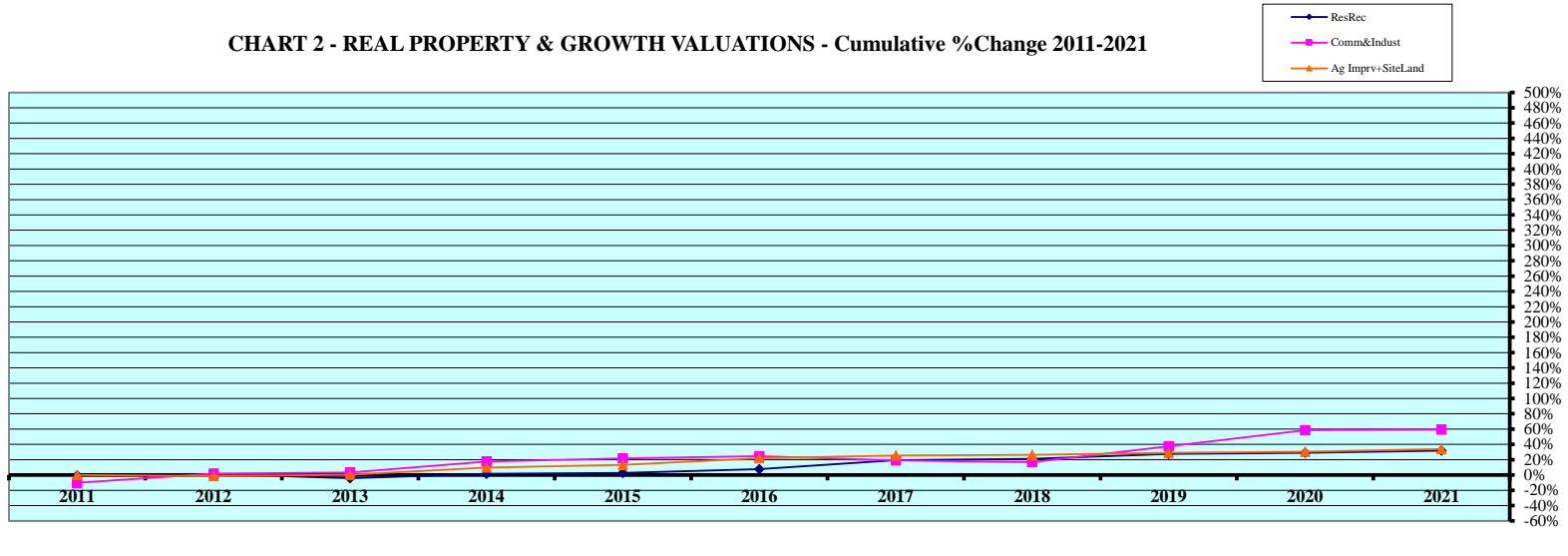
Rate Annual %chg: Residential & Recreational **2.88%** Commercial & Industrial **4.78%** Agricultural Land **5.73%**

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

**CHART 1**

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2011	219,606,799	1,435,995	0.65%	218,170,804	-	-0.65%	63,626,936	6,526,320	10.26%	57,100,616	-	-10.26%	
2012	224,738,672	2,295,993	1.02%	222,442,679	1.29%	1.29%	65,315,930	478,740	0.73%	64,837,190	1.90%	1.90%	
2013	212,942,249	2,526,118	1.19%	210,416,131	-6.37%	-4.19%	65,959,514	262,500	0.40%	65,697,014	0.58%	3.25%	
2014	225,027,969	2,008,924	0.89%	223,019,045	4.73%	1.55%	77,612,084	2,822,835	3.64%	74,789,249	13.39%	17.54%	
2015	227,887,783	2,151,360	0.94%	225,736,423	0.31%	2.79%	79,953,170	2,483,475	3.11%	77,469,695	-0.18%	21.76%	
2016	237,481,085	1,307,340	0.55%	236,173,745	3.64%	7.54%	80,279,784	1,076,780	1.34%	79,203,004	-0.94%	24.48%	
2017	263,971,215	1,629,300	0.62%	262,341,915	10.47%	19.46%	81,284,515	5,556,275	6.84%	75,728,240	-5.67%	19.02%	
2018	267,850,440	1,860,333	0.69%	265,990,107	0.76%	21.12%	79,032,702	4,696,299	5.94%	74,336,403	-8.55%	16.83%	
2019	282,538,944	2,368,988	0.84%	280,169,956	4.60%	27.58%	88,795,140	1,407,255	1.58%	87,387,885	10.57%	37.34%	
2020	283,951,396	725,645	0.26%	283,225,751	0.24%	28.97%	101,386,948	471,575	0.47%	100,915,373	13.65%	58.60%	
2021	291,849,554	2,333,785	0.80%	289,515,769	1.96%	31.83%	101,526,150	83,060	0.08%	101,443,090	0.06%	59.43%	
Rate Ann%chg	2.88%			Resid & Recreat w/o growth			4.78%			C & I w/o growth			2.48%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & 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
2011	44,140,870	14,997,935	59,138,805	1,575,543	2.66%	57,563,262	-	-
2012	44,669,335	15,024,380	59,693,715	1,457,579	2.44%	58,236,136	-1.53%	-1.53%
2013	45,288,730	15,244,355	60,533,085	1,112,747	1.84%	59,420,338	-0.46%	0.48%
2014	50,367,755	16,448,678	66,816,433	1,881,024	2.82%	64,935,409	7.27%	9.80%
2015	51,142,020	16,351,113	67,493,133	487,090	0.72%	67,006,043	0.28%	13.30%
2016	58,524,060	15,899,370	74,423,430	2,313,595	3.11%	72,109,835	6.84%	21.93%
2017	59,027,085	16,666,440	75,693,525	1,464,920	1.94%	74,228,605	-0.26%	25.52%
2018	59,321,460	17,268,830	76,590,290	1,870,900	2.44%	74,719,390	-1.29%	26.35%
2019	59,575,005	17,594,110	77,169,115	948,196	1.23%	76,220,919	-0.48%	28.88%
2020	60,403,505	18,410,270	78,813,775	1,682,190	2.13%	77,131,585	-0.05%	30.42%
2021	60,894,970	18,863,240	79,758,210	555,315	0.70%	79,202,895	0.49%	33.93%
Rate Ann%chg	3.27%	2.32%	3.04%	Ag Imprv+Site w/o growth			1.08%	

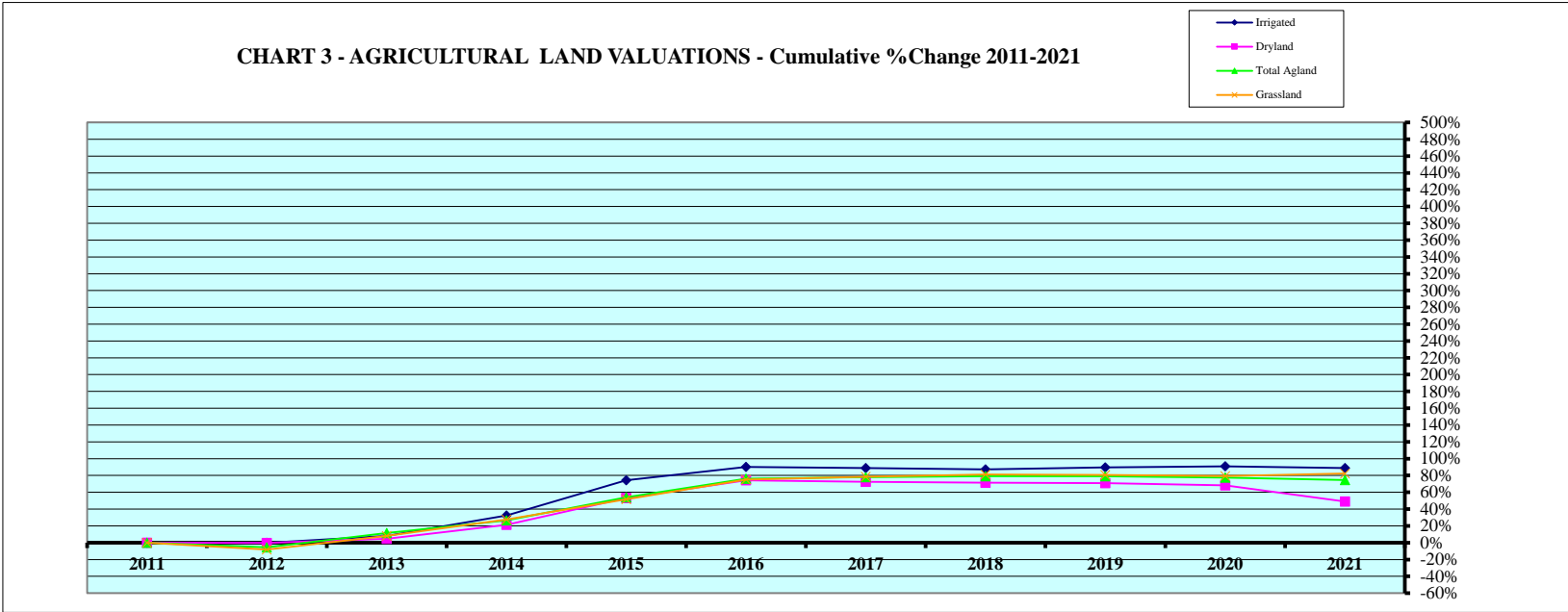
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

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County DAWES

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2011-2021



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
2011	15,353,370	-	-	-	51,328,195	-	-	-	141,444,235	-	-	-
2012	15,329,840	-23,530	-0.15%	-0.15%	51,211,900	-116,295	-0.23%	-0.23%	129,904,495	-11,539,740	-8.16%	-8.16%
2013	16,600,130	1,270,290	8.29%	8.12%	53,726,350	2,514,450	4.91%	4.67%	152,812,195	22,907,700	17.63%	8.04%
2014	20,322,760	3,722,630	22.43%	32.37%	62,299,430	8,573,080	15.96%	21.37%	180,500,510	27,688,315	18.12%	27.61%
2015	26,767,325	6,444,565	31.71%	74.34%	78,693,105	16,393,675	26.31%	53.31%	214,643,005	34,142,495	18.92%	51.75%
2016	29,193,850	2,426,525	9.07%	90.15%	89,431,445	10,738,340	13.65%	74.23%	247,815,410	33,172,405	15.45%	75.20%
2017	28,999,690	-194,160	-0.67%	88.88%	88,574,685	-856,760	-0.96%	72.57%	252,643,285	4,827,875	1.95%	78.62%
2018	28,742,705	-256,985	-0.89%	87.21%	87,970,475	-604,210	-0.68%	71.39%	256,199,995	3,556,710	1.41%	81.13%
2019	29,103,395	360,690	1.25%	89.56%	87,777,925	-192,550	-0.22%	71.01%	255,650,240	-549,755	-0.21%	80.74%
2020	29,302,940	199,545	0.69%	90.86%	86,393,330	-1,384,595	-1.58%	68.32%	253,662,095	-1,988,145	-0.78%	79.34%
2021	29,009,780	-293,160	-1.00%	88.95%	76,444,370	-9,948,960	-11.52%	48.93%	257,919,785	4,257,690	1.68%	82.35%

Rate Ann.%chg: Irrigated **6.57%** Dryland **4.06%** Grassland **6.19%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	174,700	-	-	-	153,160	-	-	-	208,453,660	-	-	-
2012	175,330	630	0.36%	0.36%	420,025	266,865	174.24%	174.24%	197,041,590	-11,412,070	-5.47%	-5.47%
2013	205,245	29,915	17.06%	17.48%	9,373,950	8,953,925	2131.76%	6020.36%	232,717,870	35,676,280	18.11%	11.64%
2014	207,265	2,020	0.98%	18.64%	508,270	-8,865,680	-94.58%	231.86%	263,838,235	31,120,365	13.37%	26.57%
2015	703,960	496,695	239.64%	302.95%	398,245	-110,025	-21.65%	160.02%	321,205,640	57,367,405	21.74%	54.09%
2016	594,085	-109,875	-15.61%	240.06%	0	-398,245	-100.00%	-100.00%	367,034,790	45,829,150	14.27%	76.08%
2017	583,015	-11,070	-1.86%	233.72%	0	0	-100.00%	-100.00%	370,800,675	3,765,885	1.03%	77.88%
2018	584,185	1,170	0.20%	234.39%	0	0	-100.00%	-100.00%	373,497,360	2,696,685	0.73%	79.18%
2019	586,765	2,580	0.44%	235.87%	0	0	-100.00%	-100.00%	373,118,325	-379,035	-0.10%	78.99%
2020	587,925	1,160	0.20%	236.53%	92,140	92,140	-39.84%	-39.84%	370,038,430	-3,079,895	-0.83%	77.52%
2021	575,150	-12,775	-2.17%	229.22%	92,140	0	0.00%	-39.84%	364,041,225	-5,997,205	-1.62%	74.64%

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County **DAWES**

Rate Ann.%chg: Total Agric Land **5.73%**

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	8,457,695	17,303	489			43,997,525	114,985	383			81,700,995	133,333	613		
2012	15,593,350	20,198	772	57.94%	57.94%	51,444,450	130,702	394	2.87%	2.87%	89,688,965	135,300	663	8.18%	9.46%
2013	15,335,445	19,928	770	-0.32%	57.43%	51,277,275	130,240	394	0.03%	2.89%	89,574,800	130,628	686	3.44%	13.24%
2014	16,600,130	19,807	838	8.91%	71.46%	53,748,745	130,064	413	4.96%	8.00%	97,239,960	127,646	762	11.09%	25.80%
2015	20,322,760	19,774	1,028	22.63%	110.26%	62,308,725	129,898	480	16.07%	25.36%	128,539,130	127,483	1,008	32.36%	66.50%
2016	26,806,570	19,774	1,356	31.90%	177.35%	79,403,725	130,095	610	27.24%	59.51%	149,636,865	127,257	1,176	16.62%	94.17%
2017	29,171,605	19,739	1,478	9.01%	202.34%	89,854,945	128,480	699	14.58%	82.78%	164,929,515	127,713	1,291	9.83%	113.25%
2018	29,115,070	19,677	1,480	0.12%	202.71%	88,654,585	126,958	698	-0.15%	82.50%	174,353,050	127,360	1,369	6.01%	126.06%
2019	28,818,780	19,437	1,483	0.21%	203.34%	88,103,245	126,057	699	0.09%	82.66%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	29,152,525	19,727	1,478	-0.33%	202.34%	87,827,950	125,755	698	-0.07%	82.52%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	29,302,940	19,706	1,487	0.62%	204.21%	86,391,695	125,403	689	-1.36%	80.04%	253,667,290	638,724	397	-69.20%	-35.19%

Rate Annual %chg Average Value/Acre: **11.77%**

**6.06%**

**-4.24%**

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	168,415	5,614	30			811,235	1,034	785			229,390,455	789,311	291		
2012	172,875	5,767	30	-0.07%	-0.07%	148,660	152	977	24.46%	24.46%	208,735,595	791,394	264	-9.24%	-9.24%
2013	175,225	5,845	30	0.00%	-0.07%	226,760	209	1,083	10.84%	37.96%	197,052,830	791,166	249	-5.57%	-14.30%
2014	175,065	5,840	30	0.00%	-0.07%	288,890	243	1,189	9.84%	51.53%	197,052,830	790,935	283	13.48%	-2.75%
2015	204,410	6,818	30	0.01%	-0.06%	9,448,980	7,174	1,317	10.77%	67.85%	273,194,250	798,560	342	21.04%	17.72%
2016	691,370	6,915	100	233.50%	233.32%	0	0				321,353,020	791,406	406	18.69%	39.72%
2017	594,105	5,942	100	0.00%	233.31%	0	0				367,230,740	791,620	464	14.25%	59.62%
2018	582,585	5,827	100	0.00%	233.31%	0	0				370,948,260	790,986	469	1.09%	61.37%
2019	584,800	5,849	100	0.00%	233.30%	0	0				373,612,580	790,492	473	0.78%	62.63%
2020	586,805	5,869	100	0.00%	233.30%	0	0				373,319,570	790,077	473	-0.03%	62.59%
2021	586,585	5,867	100	0.00%	233.30%	92,140	92	1,000		27.44%	370,040,650	789,793	469	-0.84%	61.22%

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Rate Annual %chg Average Value/Acre: **4.89%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

**CHART 4**

CHART 5 - 2021 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
8,199	DAWES	27,123,311	26,959,398	83,397,646	291,849,554	101,218,690	307,460	0	364,041,225	65,913,370	18,533,925	0	979,344,579
cnty sectorvalue % of total value:		2.77%	2.75%	8.52%	29.80%	10.34%	0.03%		37.17%	6.73%	1.89%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
5,851	CHADRON	8,222,518	3,647,211	1,206,150	177,635,428	83,676,375	245,290	0	0	0	0	0	274,632,972
71.36%	%sector of county sector	30.32%	13.53%	1.45%	60.87%	82.67%	79.78%						28.04%
	%sector of municipality	2.99%	1.33%	0.44%	64.68%	30.47%	0.09%						100.00%
997	CRAWFORD	908,578	1,327,884	3,783,567	23,670,970	6,471,030	55,115	0	41,995	0	0	0	36,259,139
12.16%	%sector of county sector	3.35%	4.93%	4.54%	8.11%	6.39%	17.93%		0.01%				3.70%
	%sector of municipality	2.51%	3.66%	10.43%	65.28%	17.85%	0.15%		0.12%				100.00%
77	WHITNEY	13,034	71,343	121,189	1,681,930	356,485	0	0	33,165	56,000	2,525	0	2,335,671
0.94%	%sector of county sector	0.05%	0.26%	0.15%	0.58%	0.35%			0.01%	0.08%	0.01%		0.24%
	%sector of municipality	0.56%	3.05%	5.19%	72.01%	15.26%			1.42%	2.40%	0.11%		100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
0	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
6,925	Total Municipalities	9,144,130	5,046,438	5,110,906	202,988,328	90,503,890	300,405	0	75,160	56,000	2,525	0	313,227,782
84.46%	%all municip.sectors of cnty	33.71%	18.72%	6.13%	69.55%	89.41%	97.71%		0.02%	0.08%	0.01%		31.98%

23 DAWES

Sources: 2021 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2021 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 7,128</b>	<b>Value : 893,014,773</b>	<b>Growth 8,276,843</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	204	1,703,220	38	1,699,635	112	3,481,285	354	6,884,140	
<b>02. Res Improve Land</b>	2,185	13,064,575	176	9,043,930	331	16,853,940	2,692	38,962,445	
<b>03. Res Improvements</b>	2,319	203,307,315	205	31,316,905	370	47,744,145	2,894	282,368,365	
<b>04. Res Total</b>	2,523	218,075,110	243	42,060,470	482	68,079,370	3,248	328,214,950	3,504,684
<b>% of Res Total</b>	77.68	66.44	7.48	12.81	14.84	20.74	45.57	36.75	42.34
<b>05. Com UnImp Land</b>	69	1,655,730	4	164,540	12	1,667,450	85	3,487,720	
<b>06. Com Improve Land</b>	401	11,014,845	25	1,022,525	13	1,358,525	439	13,395,895	
<b>07. Com Improvements</b>	406	79,372,663	26	4,734,755	25	4,005,415	457	88,112,833	
<b>08. Com Total</b>	475	92,043,238	30	5,921,820	37	7,031,390	542	104,996,448	1,994,095
<b>% of Com Total</b>	87.64	87.66	5.54	5.64	6.83	6.70	7.60	11.76	24.09
<b>09. Ind UnImp Land</b>	3	63,965	0	0	1	7,055	4	71,020	
<b>10. Ind Improve Land</b>	5	40,170	0	0	0	0	5	40,170	
<b>11. Ind Improvements</b>	5	196,270	0	0	0	0	5	196,270	
<b>12. Ind Total</b>	8	300,405	0	0	1	7,055	9	307,460	0
<b>% of Ind Total</b>	88.89	97.71	0.00	0.00	11.11	2.29	0.13	0.03	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	2,523	218,075,110	243	42,060,470	482	68,079,370	3,248	328,214,950	3,504,684
<b>% of Res &amp; Rec Total</b>	77.68	66.44	7.48	12.81	14.84	20.74	45.57	36.75	42.34
<b>Com &amp; Ind Total</b>	483	92,343,643	30	5,921,820	38	7,038,445	551	105,303,908	1,994,095
<b>% of Com &amp; Ind Total</b>	87.66	87.69	5.44	5.62	6.90	6.68	7.73	11.79	24.09
<b>17. Taxable Total</b>	3,006	310,418,753	273	47,982,290	520	75,117,815	3,799	433,518,858	5,498,779
<b>% of Taxable Total</b>	79.13	71.60	7.19	11.07	13.69	17.33	53.30	48.55	66.44

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	1	0	7	0	8	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	1	0	7	0	8	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	145	25	275	445

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	31,190	75	5,908,685	2,459	269,438,590	2,536	275,378,465
28. Ag-Improved Land	1	20,000	63	5,588,435	666	96,690,675	730	102,299,110
29. Ag Improvements	1	48,525	67	9,258,810	717	72,511,005	785	81,818,340



30. Ag Total					3,321	459,495,915
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	2.00	40,000	
32. HomeSite Improv Land	1	0.76	20,000	48	51.95	1,022,000	
33. HomeSite Improvements	1	0.00	46,000	52	0.00	7,008,495	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	1.00	4,000	
36. FarmSite Improv Land	0	0.00	0	55	55.00	220,000	
37. FarmSite Improvements	1	0.00	2,525	63	0.00	2,250,315	
38. FarmSite Total							
39. Road & Ditches	1	0.80	0	71	168.05	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	23	23.00	442,000	25	25.00	482,000	
32. HomeSite Improv Land	488	531.12	10,082,000	537	583.83	11,124,000	
33. HomeSite Improvements	547	0.00	55,508,060	600	0.00	62,562,555	527,820
34. HomeSite Total				<b>625</b>	<b>608.83</b>	<b>74,168,555</b>	
35. FarmSite UnImp Land	10	10.00	33,000	11	11.00	37,000	
36. FarmSite Improv Land	556	555.32	2,161,000	611	610.32	2,381,000	
37. FarmSite Improvements	647	0.00	17,002,945	711	0.00	19,255,785	2,250,244
38. FarmSite Total				<b>722</b>	<b>621.32</b>	<b>21,673,785</b>	
39. Road & Ditches	1,429	4,407.32	0	1,501	4,576.17	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>1,347</b>	<b>5,806.32</b>	<b>95,842,340</b>	<b>2,778,064</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	39	6,114.42	2,467,905	39	6,114.42	2,467,905

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	129	20,718.14	9,803,775
44. Market Value	0	0.00	0	129	20,718.14	12,409,155
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	803	153,374.05	66,099,410	932	174,092.19	75,903,185
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	837.47	8.40%	1,143,150	9.20%	1,365.00
46. 1A	709.26	7.12%	968,135	7.79%	1,364.99
47. 2A1	486.07	4.88%	612,450	4.93%	1,260.00
48. 2A	2,731.96	27.41%	3,442,270	27.71%	1,260.00
49. 3A1	1,295.30	13.00%	1,564,720	12.60%	1,208.00
50. 3A	2,940.83	29.51%	3,552,495	28.60%	1,207.99
51. 4A1	553.29	5.55%	653,430	5.26%	1,180.99
52. 4A	411.13	4.13%	485,545	3.91%	1,181.00
<b>53. Total</b>	<b>9,965.31</b>	<b>100.00%</b>	<b>12,422,195</b>	<b>100.00%</b>	<b>1,246.54</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	17,621.86	31.70%	11,595,275	34.96%	658.01
56. 2D1	3,530.13	6.35%	2,181,590	6.58%	617.99
57. 2D	3,955.95	7.12%	2,444,775	7.37%	618.00
58. 3D1	6,164.24	11.09%	3,538,300	10.67%	574.00
59. 3D	13,621.12	24.50%	7,818,480	23.57%	574.00
60. 4D1	4,135.40	7.44%	2,162,800	6.52%	523.00
61. 4D	6,559.37	11.80%	3,430,495	10.34%	522.99
<b>62. Total</b>	<b>55,588.07</b>	<b>100.00%</b>	<b>33,171,715</b>	<b>100.00%</b>	<b>596.74</b>
<b>Grass</b>					
63. 1G1	748.40	0.25%	344,260	0.30%	459.99
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	327.17	0.11%	141,690	0.12%	433.08
66. 2G	10,109.45	3.38%	4,377,380	3.80%	433.00
67. 3G1	10,655.34	3.56%	4,336,715	3.76%	407.00
68. 3G	22,414.94	7.49%	9,122,915	7.91%	407.00
69. 4G1	216,508.65	72.30%	82,273,240	71.36%	380.00
70. 4G	38,675.42	12.92%	14,696,715	12.75%	380.00
<b>71. Total</b>	<b>299,439.37</b>	<b>100.00%</b>	<b>115,292,915</b>	<b>100.00%</b>	<b>385.03</b>
<b>Irrigated Total</b>	<b>9,965.31</b>	<b>2.69%</b>	<b>12,422,195</b>	<b>7.70%</b>	<b>1,246.54</b>
<b>Dry Total</b>	<b>55,588.07</b>	<b>15.02%</b>	<b>33,171,715</b>	<b>20.55%</b>	<b>596.74</b>
<b>Grass Total</b>	<b>299,439.37</b>	<b>80.90%</b>	<b>115,292,915</b>	<b>71.43%</b>	<b>385.03</b>
72. Waste	5,120.06	1.38%	511,935	0.32%	99.99
73. Other	9.64	0.00%	9,640	0.01%	1,000.00
74. Exempt	22,859.87	6.18%	10,999,920	6.81%	481.19
<b>75. Market Area Total</b>	<b>370,122.45</b>	<b>100.00%</b>	<b>161,408,400</b>	<b>100.00%</b>	<b>436.09</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	123.79	46.06%	209,325	48.04%	1,690.97
46. 1A	62.16	23.13%	105,115	24.13%	1,691.04
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	53.94	20.07%	82,315	18.89%	1,526.05
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	19.73	7.34%	27,385	6.29%	1,387.99
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	9.15	3.40%	11,555	2.65%	1,262.84
<b>53. Total</b>	<b>268.77</b>	<b>100.00%</b>	<b>435,695</b>	<b>100.00%</b>	<b>1,621.07</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,294.46	30.11%	5,208,070	33.77%	713.98
56. 2D1	192.62	0.80%	127,210	0.82%	660.42
57. 2D	3,471.89	14.33%	2,292,050	14.86%	660.17
58. 3D1	164.39	0.68%	101,135	0.66%	615.21
59. 3D	6,358.44	26.25%	3,896,905	25.27%	612.87
60. 4D1	4,394.11	18.14%	2,475,385	16.05%	563.34
61. 4D	2,350.03	9.70%	1,322,130	8.57%	562.60
<b>62. Total</b>	<b>24,225.94</b>	<b>100.00%</b>	<b>15,422,885</b>	<b>100.00%</b>	<b>636.63</b>
<b>Grass</b>					
63. 1G1	109.13	0.07%	51,620	0.08%	473.01
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	92.29	0.06%	41,325	0.07%	447.77
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	7,286.88	4.79%	3,092,655	5.02%	424.41
68. 3G	35,609.44	23.41%	15,161,500	24.62%	425.77
69. 4G1	26,923.58	17.70%	10,654,155	17.30%	395.72
70. 4G	82,101.58	53.97%	32,592,860	52.92%	396.98
<b>71. Total</b>	<b>152,122.90</b>	<b>100.00%</b>	<b>61,594,115</b>	<b>100.00%</b>	<b>404.90</b>
<b>Irrigated Total</b>					
	268.77	0.15%	435,695	0.56%	1,621.07
<b>Dry Total</b>					
	24,225.94	13.69%	15,422,885	19.90%	636.63
<b>Grass Total</b>					
	152,122.90	85.96%	61,594,115	79.49%	404.90
72. Waste	359.58	0.20%	35,945	0.05%	99.96
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	49,108.10	27.75%	26,317,545	33.96%	535.91
<b>75. Market Area Total</b>	<b>176,977.19</b>	<b>100.00%</b>	<b>77,488,640</b>	<b>100.00%</b>	<b>437.85</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	134.59	1.45%	271,335	1.68%	2,016.01
46. 1A	3,602.76	38.69%	7,263,150	44.98%	2,016.00
47. 2A1	154.30	1.66%	276,505	1.71%	1,792.00
48. 2A	1,314.93	14.12%	2,356,330	14.59%	1,791.98
49. 3A1	929.36	9.98%	1,457,225	9.02%	1,567.99
50. 3A	1,142.73	12.27%	1,791,805	11.10%	1,568.00
51. 4A1	982.33	10.55%	1,320,250	8.18%	1,344.00
52. 4A	1,049.85	11.28%	1,411,010	8.74%	1,344.01
<b>53. Total</b>	<b>9,310.85</b>	<b>100.00%</b>	<b>16,147,610</b>	<b>100.00%</b>	<b>1,734.28</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	19,842.64	51.26%	14,882,670	55.27%	750.03
56. 2D1	1.96	0.01%	1,370	0.01%	698.98
57. 2D	4,111.34	10.62%	2,877,905	10.69%	699.99
58. 3D1	162.79	0.42%	105,820	0.39%	650.04
59. 3D	6,069.31	15.68%	3,945,135	14.65%	650.01
60. 4D1	6,617.30	17.09%	3,970,360	14.75%	600.00
61. 4D	1,903.97	4.92%	1,142,365	4.24%	599.99
<b>62. Total</b>	<b>38,709.31</b>	<b>100.00%</b>	<b>26,925,625</b>	<b>100.00%</b>	<b>695.59</b>
<b>Grass</b>					
63. 1G1	2,285.71	1.19%	1,108,565	1.36%	485.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	167.24	0.09%	76,930	0.09%	460.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	2,562.50	1.33%	1,127,480	1.38%	439.99
68. 3G	78,444.14	40.74%	34,515,455	42.32%	440.00
69. 4G1	49,370.01	25.64%	20,241,865	24.82%	410.00
70. 4G	59,740.09	31.02%	24,493,470	30.03%	410.00
<b>71. Total</b>	<b>192,569.69</b>	<b>100.00%</b>	<b>81,563,765</b>	<b>100.00%</b>	<b>423.55</b>
<b>Irrigated Total</b>					
	9,310.85	3.86%	16,147,610	12.94%	1,734.28
<b>Dry Total</b>					
	38,709.31	16.06%	26,925,625	21.58%	695.59
<b>Grass Total</b>					
	192,569.69	79.89%	81,563,765	65.38%	423.55
72. Waste	370.34	0.15%	37,035	0.03%	100.00
73. Other	82.50	0.03%	82,500	0.07%	1,000.00
74. Exempt	6,730.83	2.79%	5,308,495	4.26%	788.68
<b>75. Market Area Total</b>	<b>241,042.69</b>	<b>100.00%</b>	<b>124,756,535</b>	<b>100.00%</b>	<b>517.57</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	24.97	30,165	253.24	410,695	19,266.72	28,564,640	19,544.93	29,005,500
<b>77. Dry Land</b>	0.00	0	5,385.15	3,469,765	113,138.17	72,050,460	118,523.32	75,520,225
<b>78. Grass</b>	2.70	1,025	15,584.60	6,300,875	628,544.66	252,148,895	644,131.96	258,450,795
<b>79. Waste</b>	0.00	0	297.88	29,785	5,552.10	555,130	5,849.98	584,915
<b>80. Other</b>	0.00	0	0.00	0	92.14	92,140	92.14	92,140
<b>81. Exempt</b>	790.00	2,166,895	3,932.51	2,346,755	73,976.29	38,112,310	78,698.80	42,625,960
<b>82. Total</b>	<b>27.67</b>	<b>31,190</b>	<b>21,520.87</b>	<b>10,211,120</b>	<b>766,593.79</b>	<b>353,411,265</b>	<b>788,142.33</b>	<b>363,653,575</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	19,544.93	2.48%	29,005,500	7.98%	1,484.04
<b>Dry Land</b>	118,523.32	15.04%	75,520,225	20.77%	637.18
<b>Grass</b>	644,131.96	81.73%	258,450,795	71.07%	401.24
<b>Waste</b>	5,849.98	0.74%	584,915	0.16%	99.99
<b>Other</b>	92.14	0.01%	92,140	0.03%	1,000.00
<b>Exempt</b>	78,698.80	9.99%	42,625,960	11.72%	541.63
<b>Total</b>	<b>788,142.33</b>	<b>100.00%</b>	<b>363,653,575</b>	<b>100.00%</b>	<b>461.41</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	2	28,005	0	0	2	369,445	4	397,450	333,705
83.2 Chadron	127	1,438,375	1,613	10,733,315	1,742	179,262,415	1,869	191,434,105	796,790
83.3 Crawford	57	216,655	518	2,135,305	520	21,962,365	577	24,314,325	399,225
83.4 Rural/suburban	168	5,201,105	561	26,093,825	630	80,774,140	798	112,069,070	1,974,964
84 Residential Total	354	6,884,140	2,692	38,962,445	2,894	282,368,365	3,248	328,214,950	3,504,684

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Chadron	55	1,614,990	324	9,875,035	328	74,241,108	383	85,731,133	1,401,975
85.2	Crawford	17	104,705	79	1,105,865	81	5,621,090	98	6,831,660	28,775
85.3	Rural/suburban	17	1,839,045	41	2,455,165	53	8,446,905	70	12,741,115	563,345
86	Commercial Total	89	3,558,740	444	13,436,065	462	88,309,103	551	105,303,908	1,994,095



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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	748.40	0.25%	344,260	0.30%	459.99
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	327.17	0.11%	141,690	0.12%	433.08
90. 2G	10,109.45	3.38%	4,377,380	3.80%	433.00
91. 3G1	10,655.34	3.56%	4,336,715	3.76%	407.00
92. 3G	22,414.94	7.49%	9,122,915	7.91%	407.00
93. 4G1	216,508.65	72.30%	82,273,240	71.36%	380.00
94. 4G	38,675.42	12.92%	14,696,715	12.75%	380.00
95. Total	299,439.37	100.00%	115,292,915	100.00%	385.03
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	299,439.37	100.00%	115,292,915	100.00%	385.03
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	299,439.37	100.00%	115,292,915	100.00%	385.03

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	109.13	0.07%	51,620	0.08%	473.01
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	92.29	0.06%	41,325	0.07%	447.77
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	7,286.88	4.79%	3,092,655	5.02%	424.41
92. 3G	35,609.44	23.41%	15,161,500	24.62%	425.77
93. 4G1	26,923.58	17.70%	10,654,155	17.30%	395.72
94. 4G	82,101.58	53.97%	32,592,860	52.92%	396.98
95. Total	152,122.90	100.00%	61,594,115	100.00%	404.90
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>					
	152,122.90	100.00%	61,594,115	100.00%	404.90
<b>CRP Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Timber Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>114. Market Area Total</b>					
	152,122.90	100.00%	61,594,115	100.00%	404.90

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	2,285.71	1.19%	1,108,565	1.36%	485.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	167.24	0.09%	76,930	0.09%	460.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	2,562.50	1.33%	1,127,480	1.38%	439.99
92. 3G	78,444.14	40.74%	34,515,455	42.32%	440.00
93. 4G1	49,370.01	25.64%	20,241,865	24.82%	410.00
94. 4G	59,740.09	31.02%	24,493,470	30.03%	410.00
95. Total	192,569.69	100.00%	81,563,765	100.00%	423.55
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	192,569.69	100.00%	81,563,765	100.00%	423.55
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	192,569.69	100.00%	81,563,765	100.00%	423.55

**2022 County Abstract of Assessment for Real Property, Form 45**  
**Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

23 Dawes

	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	291,849,554	328,214,950	36,365,396	12.46%	3,504,684	11.26%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	65,913,370	74,168,555	8,255,185	12.52%	527,820	11.72%
<b>04. Total Residential (sum lines 1-3)</b>	<b>357,762,924</b>	<b>402,383,505</b>	<b>44,620,581</b>	<b>12.47%</b>	<b>4,032,504</b>	<b>11.34%</b>
05. Commercial	101,218,690	104,996,448	3,777,758	3.73%	1,994,095	1.76%
06. Industrial	307,460	307,460	0	0.00%	0	0.00%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>101,526,150</b>	<b>105,303,908</b>	<b>3,777,758</b>	<b>3.72%</b>	<b>1,994,095</b>	<b>1.76%</b>
08. Ag-Farmsite Land, Outbuildings	18,533,925	21,673,785	3,139,860	16.94%	2,250,244	4.80%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>18,533,925</b>	<b>21,673,785</b>	<b>3,139,860</b>	<b>16.94%</b>	<b>2,250,244</b>	<b>4.80%</b>
12. Irrigated	29,009,780	29,005,500	-4,280	-0.01%		
13. Dryland	76,444,370	75,520,225	-924,145	-1.21%		
14. Grassland	257,919,785	258,450,795	531,010	0.21%		
15. Wasteland	575,150	584,915	9,765	1.70%		
16. Other Agland	92,140	92,140	0	0.00%		
<b>17. Total Agricultural Land</b>	<b>364,041,225</b>	<b>363,653,575</b>	<b>-387,650</b>	<b>-0.11%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>841,864,224</b>	<b>893,014,773</b>	<b>51,150,549</b>	<b>6.08%</b>	<b>8,276,843</b>	<b>5.09%</b>

## 2022 Assessment Survey for Dawes County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	Two
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$207,781
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	Same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$3,250
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	This is a sinking fund, for the six-year review and Eagle View Pictometry, and a commercial reappraisal. The amount can vary year-to year.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$15,656
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$3,501
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	None

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Personal Property software:</b>
	MIPS
4.	<b>Are cadastral maps currently being used?</b>
	No
5.	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
6.	<b>Does the county have GIS software?</b>
	Yes
7.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes. The web address is <a href="https://dawes.gWorks.com">https://dawes.gWorks.com</a>
8.	<b>Who maintains the GIS software and maps?</b>
	gWorks
9.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Eagle View Pictometry.
10.	<b>When was the aerial imagery last updated?</b>
	2021

## C. Zoning Information

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

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

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Stanard Appraisal for commercial property pickup work only during the time between commercial reappraisals.
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	MIPS for CAMA, administrative and personal property software; Eagle View (Pictometry).

#### **E. Appraisal /Listing Services**

<b>1.</b>	<b>List any outside appraisal or listing services employed by the county for the current assessment year</b>
	None for 2022, other than commercial pickup.
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes.
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Certified General appraisal certification.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes, in working with the county assessor for a suggested value.

## 2022 Residential Assessment Survey for Dawes County

<b>1.</b>	<b>Valuation data collection done by:</b>												
	The Assessor and her staff.												
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Chadron: all residential properties within the city of Chadron.</td> </tr> <tr> <td style="text-align: center;">16</td> <td>Crawford: all residential properties within the town of Crawford.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Rural: this grouping is comprised of all rural residential properties, suburban properties and those in the villages of Whitney and Marsland.</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural outbuildings</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural dwellings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	10	Chadron: all residential properties within the city of Chadron.	16	Crawford: all residential properties within the town of Crawford.	20	Rural: this grouping is comprised of all rural residential properties, suburban properties and those in the villages of Whitney and Marsland.	AG OB	Agricultural outbuildings	AG DW	Agricultural dwellings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>												
10	Chadron: all residential properties within the city of Chadron.												
16	Crawford: all residential properties within the town of Crawford.												
20	Rural: this grouping is comprised of all rural residential properties, suburban properties and those in the villages of Whitney and Marsland.												
AG OB	Agricultural outbuildings												
AG DW	Agricultural dwellings												
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>												
	The cost approach.												
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>												
	The tables provided by the CAMA vendor are used.												
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>												
	No.												
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>												
	By a review of sales, market values of vacant lots are established utilizing the square foot method (by neighborhood within the two towns).												
<b>7.</b>	<b>How are rural residential site values developed?</b>												
	By determining the cost of a well, septic system and running electricity to the parcel, site values were developed for rural and suburban properties. The home site is valued at \$20,000, the additional acres up to six are valued at \$6,000 per acre. Seven to fifteen acres are valued at \$4,000 per acre and sixteen to seventy nine acres are valued at \$2,000 per acre.												
<b>8.</b>	<b>Are there form 191 applications on file?</b>												
	No.												



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

There are currently no blocks of vacant lots being held for sale or resale in the County.

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
10	2019	2019	2017	2017
16	2019	2019	2018	2018
20	2019	2019	2022	2022
AG OB	2019	2019	2021	2021
AG DW	2019	2019	2021	2021

## 2022 Commercial Assessment Survey for Dawes County

<b>1.</b>	<b>Valuation data collection done by:</b>																							
	The county assessor, staff members and Stanard Appraisal for pickup work.																							
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>																							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Chadron: all commercial property within the city of Chadron.</td> </tr> <tr> <td style="text-align: center;">16</td> <td>Crawford: the commercial parcels within the town of Crawford.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Rural: all commercial parcels outside of the towns and villages of Dawes County and includes the commercial parcels that would traditionally be classified as suburban, and including the village of Whitney.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	10	Chadron: all commercial property within the city of Chadron.	16	Crawford: the commercial parcels within the town of Crawford.	20	Rural: all commercial parcels outside of the towns and villages of Dawes County and includes the commercial parcels that would traditionally be classified as suburban, and including the village of Whitney.												
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20	Rural: all commercial parcels outside of the towns and villages of Dawes County and includes the commercial parcels that would traditionally be classified as suburban, and including the village of Whitney.																							
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>																							
	During reappraisal, all three approaches were utilized to estimate the market value of commercial properties: cost, income and market approaches. After comparison of values established by the three approaches, the cost approach was relied upon almost exclusively.																							
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																							
	The same three approaches to estimate market value would be used to address any unique commercial properties.																							
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																							
	The tables provided by the CAMA vendor are used.																							
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.</b>																							
	No.																							
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																							
	Commercial lot values are determined by current vacant lot sales. The square foot method is then applied. By location, undeveloped lots bordering the highways (385 and 2) are valued at \$6 per square foot. Commercial lots in towns bordering the highways are valued at \$1 per square foot.																							
<b>7.</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th style="width: 20%;"><u>Date of Depreciation</u></th> <th style="width: 20%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 25%;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> </tr> <tr> <td style="text-align: center;">16</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> </tr> <tr> <td style="text-align: center;">20</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	10	2019	2019	2019	2019	16	2019	2019	2019	2019	20	2019	2019	2019	2019
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10	2019	2019	2019	2019																				
16	2019	2019	2019	2019																				
20	2019	2019	2019	2019																				

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## 2022 Agricultural Assessment Survey for Dawes County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	The Assessor and her staff.													
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>This agricultural market area is the uninfluenced northern portion of Dawes County, and consists primarily of agricultural use despite lower land capability with little water available for crop production, irrigation and livestock.</td> <td style="text-align: center;">2018</td> </tr> <tr> <td style="text-align: center;">3</td> <td>This area's geographical location is primarily the Pine Ridge and includes trees and bluffs; it also exhibits a market demand that exceeds that of pure agricultural use. This area has absorbed some of what was previously area two, depending on non-agricultural influence in this area.</td> <td style="text-align: center;">2018</td> </tr> <tr> <td style="text-align: center;">4</td> <td>This agricultural market area is located in the southern portion of the county and consists of higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	This agricultural market area is the uninfluenced northern portion of Dawes County, and consists primarily of agricultural use despite lower land capability with little water available for crop production, irrigation and livestock.	2018	3	This area's geographical location is primarily the Pine Ridge and includes trees and bluffs; it also exhibits a market demand that exceeds that of pure agricultural use. This area has absorbed some of what was previously area two, depending on non-agricultural influence in this area.	2018	4	This agricultural market area is located in the southern portion of the county and consists of higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.	2018
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>												
1	This agricultural market area is the uninfluenced northern portion of Dawes County, and consists primarily of agricultural use despite lower land capability with little water available for crop production, irrigation and livestock.	2018												
3	This area's geographical location is primarily the Pine Ridge and includes trees and bluffs; it also exhibits a market demand that exceeds that of pure agricultural use. This area has absorbed some of what was previously area two, depending on non-agricultural influence in this area.	2018												
4	This agricultural market area is located in the southern portion of the county and consists of higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.	2018												
	Land use review is ongoing.													
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>													
	Sales within the three market areas, coupled with sales data verification are used to determine any changes, if necessary. Examination of influenced sales versus uninfluenced agricultural sales is used to confirm the need for special value in the county.													
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>													
	Rural residential land in Dawes County is identified as parcels of less than eighty acres that have a home; further, the primary use of the land does not meet the definition of agricultural use. Recreational land is used primarily for diversion and/or relaxation, not for agricultural/horticultural production.													
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>													
	Yes, all home sites are valued the same. Only the first acre of an unimproved parcel would have a different value.													
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>													
	Intensive use in Dawes County would consist of the one commercial feedlot. It is currently valued by commercial method for feed bunks, aprons, etc. It was reviewed by Stanard Appraisal, and the intensive use acres of the feeding operation are valued at \$1,000 per acre.													
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>													
	Currently, there are no known parcels enrolled in the Wetland Reserve Program in the county.													

<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	Yes, and this would be 4GW--grass land that is usable, that had an LCG conversion to waste.
	<b><u>If your county has special value applications, please answer the following</u></b>
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>
	2,583 and this differs from the abstract number, due to the fact that the assessor had re-drawn the boundaries of the influenced area and residential parcels under 80 acres that had special value (and still have some ag use) are noted in this number.
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	A review of sales in the currently influenced area is monitored to see if they affect the boundaries between this area and the adjoining agricultural areas.
	<b><u>If your county recognizes a special value, please answer the following</u></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	Recreation; rural residential use in a unique, scenic setting.
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	Market Area Three as described previously.
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	The special value for agricultural use in the influenced area three is determined by taking the average of land values established in the two uninfluenced areas.

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

2022 Tax Year

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

2023 Tax Year

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

2024 Tax Year

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

## Dawes County Agriculture Land Sales Criteria Special Agriculture Value Tax Year 2022

Dawes County is using “Special value” for tax year 2022. The special agriculture value will be used on a county wide basis.

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

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

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

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

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

#### Sales included in analysis:

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

#### Sales excluded from analysis:

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