

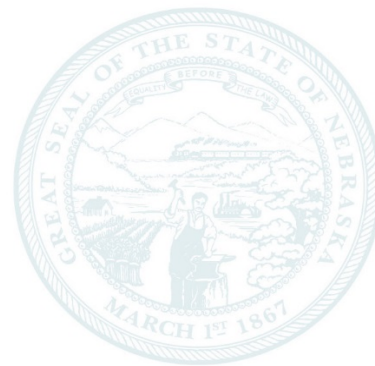
NEBRASKA

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DEPARTMENT OF REVENUE

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

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

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

For the Tax Commissioner

Sincerely,

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

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

cc: Amy Watchorn, Dixon County Assessor

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Introduction

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

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

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this 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.

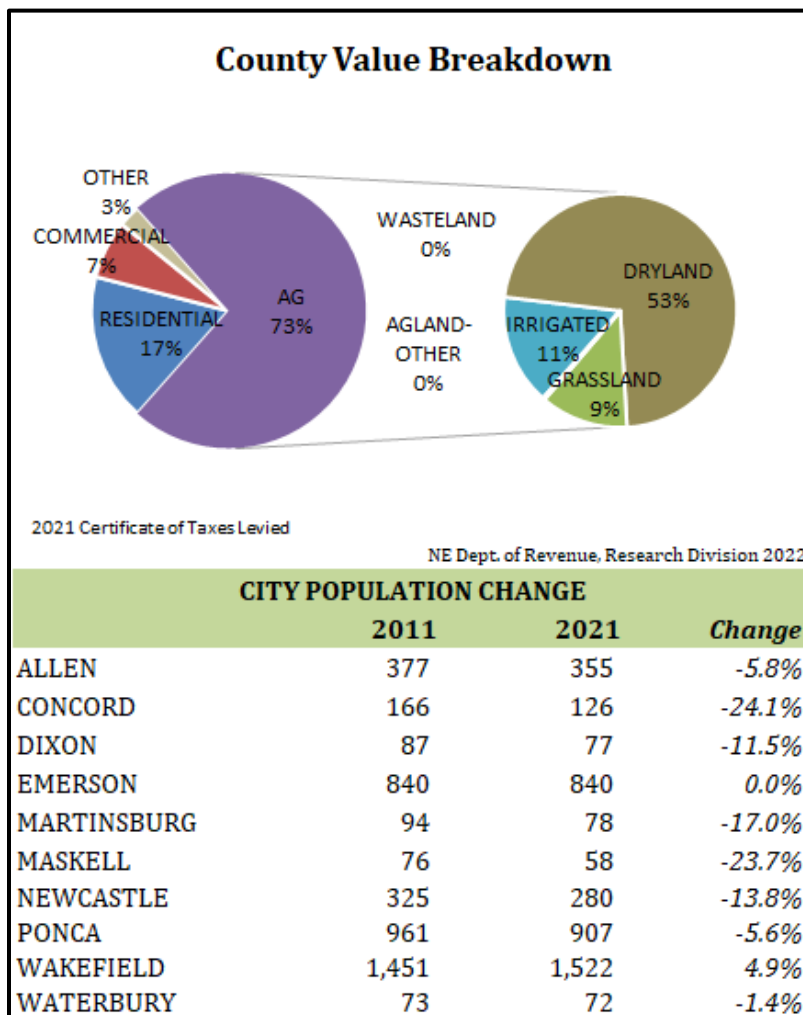
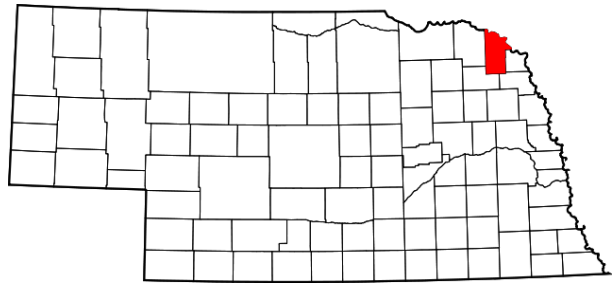
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete, 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 476 square miles, Dixon County has 5,606 residents, per the Census Bureau Quick Facts for 2020, a 7% population decline from the 2010 U.S. Census. Reports indicate that 79% of county residents are homeowners and 89% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$96,764 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Dixon County are located in and around Wakefield and Ponca. According to the latest information available from the U.S. Census Bureau, there are 110 employer establishments with total employment of 1,082, a 7% decrease since 2019.

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

2022 Residential Correlation for Dixon County

Assessment Actions

For the residential class, all rural residential homes and rural outbuildings were reappraised with 2021 depreciation and costing tables. Emerson was also reappraised, lot values were increased, and the depreciation and costing tables were updated. Two recreational parks were reappraised. In Ponca, the values of one-story residential homes built in 1995 and newer were revalued. Home site and additional acre values increased to \$2,000 per acre.

Assessment Practice Review

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

The sales qualification and verification processes were reviewed. The usability rate for the residential class is typical when compared to the statewide average. This, along with review of the sales support that all arm's-length transactions have been made available for measurement purposes.

The seven valuation groups assigned by the assessor were also reviewed. Valuation Groups 1, 5 and 10 are small towns located in the county. Valuation Groups 15 and 20 are towns with populations of approximately 350. Valuation Group 25 contains small villages located throughout the county. Valuation Group 30 contains all rural parcels located outside city limits or village parameters.

Depreciation and costing tables are updated with the inspection cycle and are currently dated 2017 through 2021. Lot values for the entire residential class were updated in 2019. The county meets the six-year inspection and review requirement and all residential parcels have been physically inspected since 2018.

The county assessor has a written valuation methodology which details the assessment practices.

2022 Residential Correlation for Dixon County

Description of Analysis

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

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

For the residential property class, there were 170 qualified sales representing all valuation groups. Review of the overall statistics indicates that two of the three measures of central tendency are within acceptable range, however the mean is elevated. The qualitative stats are elevated showing regressive assessments.

Comparison of the valuation changes of the sold parcels versus the residential population as reflected on the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the residential class and reflect the reported assessment actions.

2022 Residential Correlation for Dixon County

Equalization and Quality of Assessment

The PRD does indicate that there is a regressive pattern of assessments; however, PRDs are no single indicators of assessment quality. The county assessor should adjust appraisal models in the next assessment year to correct the regressivity; however, review of the statistics, along with all other information available, and the assessment practices suggest that assessments within the county are valued within acceptable parameters, and therefore considered equalized. The quality of assessment of the residential property in Dixon County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	38	95.85	99.98	92.14	15.87	108.51
5	39	94.48	97.12	91.15	18.53	106.55
10	14	96.67	94.41	90.24	09.95	104.62
15	16	93.85	98.98	83.98	26.55	117.86
20	15	99.45	120.53	91.17	34.53	132.20
25	30	97.26	115.56	99.22	37.42	116.47
30	18	99.18	98.12	92.87	12.77	105.65
<u>ALL</u>	170	96.60	103.13	92.11	22.24	111.96

Level of Value

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

2022 Commercial Correlation for Dixon County

Assessment Actions

For the commercial class, the Wakefield commercial lots were converted to the square foot method in the Computer-Assisted Mass Appraisal system. Lot values were not changed, however, in the future when values are updated they will all be the square foot method. Pick-up work and routine maintenance was done in a timely fashion.

Assessment Practice Review

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

The sales qualification and verification processes are evaluated to determine if all arm's-length sales are made available for measurement. Sales rosters have been reviewed and indicate there has been no apparent bias in the qualification determinations by the assessor.

Valuation groups are also reviewed to verify that any economic forces that effect market value are identified. There are six valuation groups assigned by the assessor. Valuation Groups 1, 5, and 10 are small towns located in the country. Valuation Groups 15 and 20 are towns with populations of approximately 350. Valuation Group 25 consists of small villages located throughout the county. Valuation Group 30 contains all rural parcels located outside city limits or village parameters.

The required six-year inspection and review cycle is current for the commercial class. Lot values are reviewed when reappraisal is done during the six-year review cycle. The county assessor has a written valuation methodology on file explaining the assessor's assessment practices.

Description of Analysis

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

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

Review of the sample shows 24 sales representing all valuation groups. Only one of the three measures of central tendency are inside the recommended range. The qualitative statistics are

2022 Commercial Correlation for Dixon County

above the IAAO recommended range. The removal of one extreme low dollar sale drops the COD to 25% and the PRD to 105%. Although the median of sales greater than \$5,000 are below the acceptable range, in the sale price substratum, review of individual ratios shows low and high outliers at all price levels. This would suggest that outliers are impacting the PRD, but that assessments are not clearly regressive. Based on the dispersion in the file, the median will not be used to determine a level of value for the class.

Analysis of the 2022 County Abstract of Assessment for Real Property, Form 45, Compared to the 2021 Certificate of Taxes Levied Report (CTL) reflects the assessment actions taken by the County Assessor.

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	3	94.95	90.54	99.57	18.67	90.93
5	11	91.63	86.63	78.70	31.94	110.08
10	1	95.48	95.48	95.48	00.00	100.00
15	6	92.10	162.82	91.52	91.64	177.91
20	1	33.78	33.78	33.78	00.00	100.00
25	1	73.66	73.66	73.66	00.00	100.00
30	1	80.37	80.37	80.37	00.00	100.00
____ALL____	24	91.71	103.53	80.52	44.35	128.58

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Dixon County is 100%.

2022 Agricultural Correlation for Dixon County

Assessment Actions

The land values in Market Area 1, irrigated values were increased approximately 5-9%; dryland values were increased approximately 5%. In Market Area 2, irrigated values for Land Capability Group (LCG) 1A were decreased approximately 10% with no other changes made to dryland or grassland values. Homesite and farm site excess acre values increased to \$2,000 per acre. Farm homes and rural outbuildings were reappraised. Depreciation and costing tables were updated to 2021 for farm homes and agricultural outbuildings. In April 2021 Aerial Imaging was updated assisting with multiple land use review.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate. The sales qualification and verification processes are evaluated to determine if all arm's-length sales are made available for measurement.

The assessor utilizes sales above the statewide average and maintains acceptable sales verification and qualification practices. The required six-year inspection and review cycle is current for the agricultural class. Aerial imagery is used to keep parcel use up to date and to pick-up new improvements. Agricultural homes and improvements are valued using the same practices as the rural residential homes. Costing and depreciation tables utilized in the Computer-Assisted Mass Appraisal (CAMA) system are current.

The county assessor currently has two market areas identified. Market Area 1 is in the southern portion of the county with larger fields typically suited for irrigation use. Market Area 1 consists of 69% dryland. Market Area 2 is in the northern portion of the county with smaller fields consisting of steeper hills and dense tree cover found along the Missouri River. Market Area 2 consists of 70% dryland.

The county assessor has a written valuation methodology on file explaining the assessment practices. Intensive use in the county has been identified and assigned value.

Description of Analysis

There are two different market areas recognized for the agricultural analysis. There were 47 total qualified sales. Two of the three measures of central tendency are within the acceptable range. All subclasses with sufficient sales are within the acceptable range. Irrigated and dry land increased at similar amounts even with the lack of irrigated sales. This supports that the county assessor

2022 Agricultural Correlation for Dixon County

moved irrigated land alongside the market. Grass values remain comparable to the values of surrounding counties.

Agricultural land values appear to be equalized at the uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties.

Review of the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) reflect the reported adjustments to agricultural land.

Equalization and Quality of Assessment

The review of agricultural improvements and site acres indicate that these parcels are inspected and valued by using the same processes that are used for rural residential and other similar properties across the county. Agricultural improvements are believed to be equalized and assessed at the statutory level.

The statistical review supports that the Dixon County Assessor has achieved equalized valuation. The quality of assessment of the agricultural class complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	3	66.28	63.84	62.12	06.20	102.77
1	1	56.45	56.45	56.45	00.00	100.00
2	2	67.54	67.54	68.11	01.87	99.16
<u> Dry </u>						
County	34	69.31	69.70	65.32	12.75	106.71
1	11	69.15	69.65	67.50	11.57	103.19
2	23	69.46	69.72	64.21	13.27	108.58
<u> Grass </u>						
County	3	98.64	77.33	74.01	24.11	104.49
2	3	98.64	77.33	74.01	24.11	104.49
<u> ALL </u>						
	47	69.13	72.11	69.17	17.98	104.25

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Dixon County is 69%.

2022 Opinions of the Property Tax Administrator for Dixon County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	69	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.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2022 Commission Summary for Dixon County

Residential Real Property - Current

Number of Sales	170	Median	96.60
Total Sales Price	\$17,687,887	Mean	103.13
Total Adj. Sales Price	\$17,687,887	Wgt. Mean	92.11
Total Assessed Value	\$16,291,845	Average Assessed Value of the Base	\$74,594
Avg. Adj. Sales Price	\$104,046	Avg. Assessed Value	\$95,834

Confidence Interval - Current

95% Median C.I	94.26 to 98.25
95% Wgt. Mean C.I	88.61 to 95.61
95% Mean C.I	96.42 to 109.84
% of Value of the Class of all Real Property Value in the County	13.70
% of Records Sold in the Study Period	6.66
% of Value Sold in the Study Period	8.56

Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	138	96	96.23
2020	132	95	95.40
2019	140	96	96.41
2018	142	95	95.18

2022 Commission Summary for Dixon County

Commercial Real Property - Current

Number of Sales	24	Median	91.71
Total Sales Price	\$1,670,190	Mean	103.53
Total Adj. Sales Price	\$1,670,190	Wgt. Mean	80.52
Total Assessed Value	\$1,344,885	Average Assessed Value of the Base	\$271,061
Avg. Adj. Sales Price	\$69,591	Avg. Assessed Value	\$56,037

Confidence Interval - Current

95% Median C.I	73.66 to 98.72
95% Wgt. Mean C.I	67.45 to 93.59
95% Mean C.I	61.42 to 145.64
% of Value of the Class of all Real Property Value in the County	6.65
% of Records Sold in the Study Period	7.04
% of Value Sold in the Study Period	1.46

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	24	94	93.79
2020	23	100	92.63
2019	23	100	94.36
2018	25	100	91.75

26 Dixon
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 : 170
 Total Sales Price : 17,687,887
 Total Adj. Sales Price : 17,687,887
 Total Assessed Value : 16,291,845
 Avg. Adj. Sales Price : 104,046
 Avg. Assessed Value : 95,834

MEDIAN : 97
 WGT. MEAN : 92
 MEAN : 103
 COD : 22.24
 PRD : 111.96

COV : 43.30
 STD : 44.66
 Avg. Abs. Dev : 21.48
 MAX Sales Ratio : 447.75
 MIN Sales Ratio : 47.64

95% Median C.I. : 94.26 to 98.25
 95% Wgt. Mean C.I. : 88.61 to 95.61
 95% Mean C.I. : 96.42 to 109.84

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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-19 To 31-DEC-19	10	94.68	96.56	93.35	08.77	103.44	80.58	116.23	83.00 to 113.82	120,495	112,483
01-JAN-20 To 31-MAR-20	19	98.03	103.23	101.73	12.83	101.47	69.00	138.90	92.58 to 114.71	97,500	99,187
01-APR-20 To 30-JUN-20	26	96.08	101.72	96.88	11.25	105.00	81.77	206.73	92.16 to 102.32	94,150	91,211
01-JUL-20 To 30-SEP-20	26	95.42	104.57	92.14	25.18	113.49	62.41	269.00	86.88 to 102.24	110,673	101,976
01-OCT-20 To 31-DEC-20	13	99.89	111.05	103.96	17.76	106.82	74.71	208.59	95.06 to 111.89	91,885	95,521
01-JAN-21 To 31-MAR-21	19	100.04	102.24	100.03	14.57	102.21	52.21	129.98	90.09 to 120.34	68,461	68,483
01-APR-21 To 30-JUN-21	28	94.46	93.95	84.75	23.83	110.86	47.64	222.94	75.36 to 103.36	142,046	120,388
01-JUL-21 To 30-SEP-21	29	77.88	111.24	82.82	51.58	134.32	63.52	447.75	71.66 to 96.92	97,672	80,889
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	81	96.57	102.35	95.82	15.72	106.81	62.41	269.00	93.87 to 98.09	103,492	99,163
01-OCT-20 To 30-SEP-21	89	96.92	103.85	88.76	28.06	117.00	47.64	447.75	90.09 to 99.89	104,551	92,805
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	84	97.31	104.39	97.33	17.04	107.25	62.41	269.00	94.51 to 99.89	99,671	97,014
<u>ALL</u>	170	96.60	103.13	92.11	22.24	111.96	47.64	447.75	94.26 to 98.25	104,046	95,834

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	38	95.85	99.98	92.14	15.87	108.51	47.64	208.59	90.89 to 98.26	127,813	117,765
5	39	94.48	97.12	91.15	18.53	106.55	58.91	246.64	83.96 to 104.75	89,326	81,418
10	14	96.67	94.41	90.24	09.95	104.62	62.41	116.23	87.43 to 104.54	83,699	75,528
15	16	93.85	98.98	83.98	26.55	117.86	48.15	222.94	73.33 to 113.90	85,906	72,141
20	15	99.45	120.53	91.17	34.53	132.20	63.73	447.75	95.53 to 104.41	62,700	57,165
25	30	97.26	115.56	99.22	37.42	116.47	52.21	300.75	92.51 to 110.48	68,200	67,667
30	18	99.18	98.12	92.87	12.77	105.65	71.09	129.09	86.88 to 108.58	211,917	196,797
<u>ALL</u>	170	96.60	103.13	92.11	22.24	111.96	47.64	447.75	94.26 to 98.25	104,046	95,834

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	170	96.60	103.13	92.11	22.24	111.96	47.64	447.75	94.26 to 98.25	104,046	95,834
06											
07											
<u>ALL</u>	170	96.60	103.13	92.11	22.24	111.96	47.64	447.75	94.26 to 98.25	104,046	95,834

26 Dixon
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 : 170
 Total Sales Price : 17,687,887
 Total Adj. Sales Price : 17,687,887
 Total Assessed Value : 16,291,845
 Avg. Adj. Sales Price : 104,046
 Avg. Assessed Value : 95,834

MEDIAN : 97
 WGT. MEAN : 92
 MEAN : 103
 COD : 22.24
 PRD : 111.96

COV : 43.30
 STD : 44.66
 Avg. Abs. Dev : 21.48
 MAX Sales Ratio : 447.75
 MIN Sales Ratio : 47.64

95% Median C.I. : 94.26 to 98.25
 95% Wgt. Mean C.I. : 88.61 to 95.61
 95% Mean C.I. : 96.42 to 109.84

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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
<u>Low \$ Ranges</u>											
Less Than 5,000	1	447.75	447.75	447.75	00.00	100.00	447.75	447.75	N/A	4,000	17,910
Less Than 15,000	5	269.00	265.50	233.95	32.60	113.49	103.25	447.75	N/A	8,200	19,184
Less Than 30,000	14	134.00	181.46	153.81	61.25	117.98	67.30	447.75	96.79 to 269.00	17,536	26,971
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	169	96.57	101.10	92.03	20.22	109.86	47.64	300.75	94.26 to 98.22	104,638	96,295
Greater Than 14,999	165	96.32	98.21	91.78	17.66	107.01	47.64	258.71	93.69 to 98.09	106,951	98,157
Greater Than 29,999	156	95.63	96.11	91.24	15.88	105.34	47.64	246.64	92.98 to 98.03	111,810	102,014
<u>Incremental Ranges</u>											
0 TO 4,999	1	447.75	447.75	447.75	00.00	100.00	447.75	447.75	N/A	4,000	17,910
5,000 TO 14,999	4	237.87	219.93	210.84	27.30	104.31	103.25	300.75	N/A	9,250	19,503
15,000 TO 29,999	9	113.70	134.78	137.74	39.09	97.85	67.30	258.71	80.80 to 222.94	22,722	31,297
30,000 TO 59,999	34	109.31	111.74	110.96	19.24	100.70	52.21	246.64	98.67 to 115.44	42,228	46,858
60,000 TO 99,999	55	96.32	97.71	96.80	11.37	100.94	67.79	208.59	92.98 to 99.01	76,387	73,946
100,000 TO 149,999	30	90.38	86.74	86.97	11.52	99.74	58.91	118.86	78.03 to 93.69	124,863	108,597
150,000 TO 249,999	26	90.44	88.25	89.52	17.32	98.58	48.15	120.43	74.97 to 102.99	180,827	161,876
250,000 TO 499,999	10	86.63	85.19	85.22	12.56	99.96	47.64	114.05	76.69 to 95.73	283,295	241,413
500,000 TO 999,999	1	71.09	71.09	71.09	00.00	100.00	71.09	71.09	N/A	525,000	373,205
1,000,000 +											
<u>ALL</u>	170	96.60	103.13	92.11	22.24	111.96	47.64	447.75	94.26 to 98.25	104,046	95,834

26 Dixon
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 : 24
Total Sales Price : 1,670,190
Total Adj. Sales Price : 1,670,190
Total Assessed Value : 1,344,885
Avg. Adj. Sales Price : 69,591
Avg. Assessed Value : 56,037

MEDIAN : 92
WGT. MEAN : 81
MEAN : 104
COD : 44.35
PRD : 128.58

COV : 96.31
STD : 99.71
Avg. Abs. Dev : 40.67
MAX Sales Ratio : 549.25
MIN Sales Ratio : 24.30

95% Median C.I. : 73.66 to 98.72
95% Wgt. Mean C.I. : 67.45 to 93.59
95% Mean C.I. : 61.42 to 145.64

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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	1	91.79	91.79	91.79	00.00	100.00	91.79	91.79	N/A	200,000	183,570
01-JAN-19 To 31-MAR-19	3	95.48	111.94	113.23	26.06	98.86	82.85	157.49	N/A	37,100	42,007
01-APR-19 To 30-JUN-19	3	98.72	98.94	100.11	01.23	98.83	97.24	100.87	N/A	74,567	74,652
01-JUL-19 To 30-SEP-19	5	92.41	94.86	89.34	08.20	106.18	80.37	114.93	N/A	97,500	87,107
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20	5	73.68	74.45	55.84	47.79	133.33	24.30	137.33	N/A	33,538	18,729
01-OCT-20 To 31-DEC-20	2	51.78	51.78	43.11	34.76	120.11	33.78	69.77	N/A	67,500	29,098
01-JAN-21 To 31-MAR-21	3	81.07	234.66	83.79	195.55	280.06	73.66	549.25	N/A	55,667	46,645
01-APR-21 To 30-JUN-21	1	61.75	61.75	61.75	00.00	100.00	61.75	61.75	N/A	28,000	17,290
01-JUL-21 To 30-SEP-21	1	44.49	44.49	44.49	00.00	100.00	44.49	44.49	N/A	150,000	66,740
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	12	95.22	99.89	94.78	11.44	105.39	80.37	157.49	91.63 to 100.87	85,208	80,757
01-OCT-19 To 30-SEP-20	5	73.68	74.45	55.84	47.79	133.33	24.30	137.33	N/A	33,538	18,729
01-OCT-20 To 30-SEP-21	7	69.77	130.54	58.78	115.48	222.08	33.78	549.25	33.78 to 549.25	68,571	40,309
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	11	95.48	100.63	95.50	12.10	105.37	80.37	157.49	82.85 to 114.93	74,773	71,410
01-JAN-20 To 31-DEC-20	7	69.77	67.97	50.16	44.22	135.51	24.30	137.33	24.30 to 137.33	43,241	21,691
<u>ALL</u>	24	91.71	103.53	80.52	44.35	128.58	24.30	549.25	73.66 to 98.72	69,591	56,037

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	3	94.95	90.54	99.57	18.67	90.93	61.75	114.93	N/A	41,000	40,825
5	11	91.63	86.63	78.70	31.94	110.08	24.30	157.49	36.96 to 137.33	68,036	53,546
10	1	95.48	95.48	95.48	00.00	100.00	95.48	95.48	N/A	31,300	29,885
15	6	92.10	162.82	91.52	91.64	177.91	69.77	549.25	69.77 to 549.25	56,248	51,481
20	1	33.78	33.78	33.78	00.00	100.00	33.78	33.78	N/A	100,000	33,775
25	1	73.66	73.66	73.66	00.00	100.00	73.66	73.66	N/A	65,000	47,880
30	1	80.37	80.37	80.37	00.00	100.00	80.37	80.37	N/A	265,000	212,975
<u>ALL</u>	24	91.71	103.53	80.52	44.35	128.58	24.30	549.25	73.66 to 98.72	69,591	56,037

26 Dixon
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 : 24
Total Sales Price : 1,670,190
Total Adj. Sales Price : 1,670,190
Total Assessed Value : 1,344,885
Avg. Adj. Sales Price : 69,591
Avg. Assessed Value : 56,037

MEDIAN : 92
WGT. MEAN : 81
MEAN : 104
COD : 44.35
PRD : 128.58

COV : 96.31
STD : 99.71
Avg. Abs. Dev : 40.67
MAX Sales Ratio : 549.25
MIN Sales Ratio : 24.30

95% Median C.I. : 73.66 to 98.72
95% Wgt. Mean C.I. : 67.45 to 93.59
95% Mean C.I. : 61.42 to 145.64

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	1	73.66	73.66	73.66	00.00	100.00	73.66	73.66	N/A	65,000	47,880
03	23	91.79	104.83	80.80	45.38	129.74	24.30	549.25	73.68 to 98.72	69,791	56,392
04											
<u>ALL</u>	<u>24</u>	<u>91.71</u>	<u>103.53</u>	<u>80.52</u>	<u>44.35</u>	<u>128.58</u>	<u>24.30</u>	<u>549.25</u>	<u>73.66 to 98.72</u>	<u>69,591</u>	<u>56,037</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	1	549.25	549.25	549.25	00.00	100.00	549.25	549.25	N/A	2,000	10,985
Less Than 15,000	2	324.63	324.63	171.94	69.20	188.80	100.00	549.25	N/A	6,245	10,738
Less Than 30,000	7	97.24	159.17	100.76	81.72	157.97	61.75	549.25	61.75 to 549.25	18,856	18,999
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	23	91.63	84.15	79.96	24.60	105.24	24.30	157.49	73.66 to 97.24	72,530	57,996
Greater Than 14,999	22	87.24	83.43	79.83	26.58	104.51	24.30	157.49	69.77 to 97.24	75,350	60,155
Greater Than 29,999	17	82.85	80.62	78.79	28.33	102.32	24.30	157.49	44.49 to 98.72	90,482	71,288
<u>Incremental Ranges</u>											
0 TO 4,999	1	549.25	549.25	549.25	00.00	100.00	549.25	549.25	N/A	2,000	10,985
5,000 TO 14,999	1	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	10,490	10,490
15,000 TO 29,999	5	94.95	92.99	93.32	20.88	99.65	61.75	137.33	N/A	23,900	22,303
30,000 TO 59,999	7	91.63	90.41	89.63	25.28	100.87	36.96	157.49	36.96 to 157.49	40,614	36,401
60,000 TO 99,999	4	83.04	76.33	77.79	32.94	98.12	24.30	114.93	N/A	69,050	53,711
100,000 TO 149,999	2	57.43	57.43	57.42	41.18	100.02	33.78	81.07	N/A	100,000	57,423
150,000 TO 249,999	3	91.79	79.05	80.83	20.47	97.80	44.49	100.87	N/A	170,900	138,142
250,000 TO 499,999	1	80.37	80.37	80.37	00.00	100.00	80.37	80.37	N/A	265,000	212,975
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>24</u>	<u>91.71</u>	<u>103.53</u>	<u>80.52</u>	<u>44.35</u>	<u>128.58</u>	<u>24.30</u>	<u>549.25</u>	<u>73.66 to 98.72</u>	<u>69,591</u>	<u>56,037</u>

26 Dixon
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 : 24
 Total Sales Price : 1,670,190
 Total Adj. Sales Price : 1,670,190
 Total Assessed Value : 1,344,885
 Avg. Adj. Sales Price : 69,591
 Avg. Assessed Value : 56,037

MEDIAN : 92
 WGT. MEAN : 81
 MEAN : 104
 COD : 44.35
 PRD : 128.58

COV : 96.31
 STD : 99.71
 Avg. Abs. Dev : 40.67
 MAX Sales Ratio : 549.25
 MIN Sales Ratio : 24.30

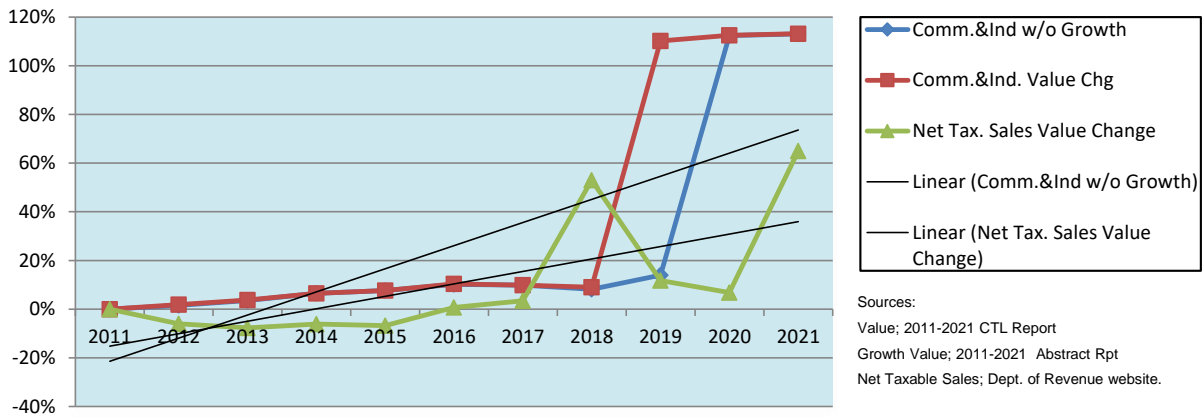
95% Median C.I. : 73.66 to 98.72
 95% Wgt. Mean C.I. : 67.45 to 93.59
 95% Mean C.I. : 61.42 to 145.64

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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	3	73.66	69.93	61.40	21.33	113.89	44.49	91.63	N/A	90,833	55,770
306	1	157.49	157.49	157.49	00.00	100.00	157.49	157.49	N/A	40,000	62,995
325	1	36.96	36.96	36.96	00.00	100.00	36.96	36.96	N/A	45,000	16,630
342	1	114.93	114.93	114.93	00.00	100.00	114.93	114.93	N/A	75,000	86,195
344	1	95.48	95.48	95.48	00.00	100.00	95.48	95.48	N/A	31,300	29,885
353	3	100.00	243.44	91.16	156.06	267.05	81.07	549.25	N/A	37,497	34,182
384	3	97.24	89.88	92.07	08.59	97.62	73.68	98.72	N/A	27,000	24,858
406	2	47.04	47.04	40.02	48.34	117.54	24.30	69.77	N/A	50,600	20,253
419	1	91.79	91.79	91.79	00.00	100.00	91.79	91.79	N/A	200,000	183,570
420	1	80.37	80.37	80.37	00.00	100.00	80.37	80.37	N/A	265,000	212,975
458	1	82.85	82.85	82.85	00.00	100.00	82.85	82.85	N/A	40,000	33,140
471	1	94.95	94.95	94.95	00.00	100.00	94.95	94.95	N/A	20,000	18,990
479	1	92.41	92.41	92.41	00.00	100.00	92.41	92.41	N/A	70,000	64,685
499	1	137.33	137.33	137.33	00.00	100.00	137.33	137.33	N/A	26,000	35,705
528	2	47.77	47.77	39.89	29.29	119.75	33.78	61.75	N/A	64,000	25,533
985	1	100.87	100.87	100.87	00.00	100.00	100.87	100.87	N/A	162,700	164,115
<u>ALL</u>	<u>24</u>	91.71	103.53	80.52	44.35	128.58	24.30	549.25	73.66 to 98.72	69,591	56,037

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	\$ 43,083,420	\$ 996,830	2.31%	\$ 42,086,590		\$ 13,348,587	
2012	\$ 43,870,190	\$ 97,305	0.22%	\$ 43,772,885	1.60%	\$ 12,544,733	-6.02%
2013	\$ 44,690,795	\$ 65,610	0.15%	\$ 44,625,185	1.72%	\$ 12,321,547	-1.78%
2014	\$ 45,871,540	\$ -	0.00%	\$ 45,871,540	2.64%	\$ 12,536,252	1.74%
2015	\$ 46,372,705	\$ -	0.00%	\$ 46,372,705	1.09%	\$ 12,449,123	-0.70%
2016	\$ 47,561,465	\$ 77,775	0.16%	\$ 47,483,690	2.40%	\$ 13,443,924	7.99%
2017	\$ 47,347,450	\$ 17,095	0.04%	\$ 47,330,355	-0.49%	\$ 13,810,781	2.73%
2018	\$ 46,976,495	\$ 380,520	0.81%	\$ 46,595,975	-1.59%	\$ 20,423,294	47.88%
2019	\$ 90,552,480	\$ 41,451,255	45.78%	\$ 49,101,225	4.52%	\$ 14,914,348	-26.97%
2020	\$ 91,579,825	\$ 73,275	0.08%	\$ 91,506,550	1.05%	\$ 14,254,620	-4.42%
2021	\$ 91,846,960	\$ 39,990	0.04%	\$ 91,806,970	0.25%	\$ 22,025,660	54.52%
Ann %chg	7.86%			Average	1.32%	5.14%	7.50%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	1.60%	1.83%	-6.02%
2013	3.58%	3.73%	-7.69%
2014	6.47%	6.47%	-6.09%
2015	7.63%	7.63%	-6.74%
2016	10.21%	10.39%	0.71%
2017	9.86%	9.90%	3.46%
2018	8.15%	9.04%	53.00%
2019	13.97%	110.18%	11.73%
2020	112.39%	112.56%	6.79%
2021	113.09%	113.18%	65.00%

County Number	26
County Name	Dixon

26 Dixon
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 : 47
Total Sales Price : 37,939,665
Total Adj. Sales Price : 37,939,665
Total Assessed Value : 26,242,090
Avg. Adj. Sales Price : 807,227
Avg. Assessed Value : 558,342

MEDIAN : 69
WGT. MEAN : 69
MEAN : 72
COD : 17.98
PRD : 104.25

COV : 25.25
STD : 18.21
Avg. Abs. Dev : 12.43
MAX Sales Ratio : 120.40
MIN Sales Ratio : 31.01

95% Median C.I. : 66.28 to 73.25
95% Wgt. Mean C.I. : 62.23 to 76.11
95% Mean C.I. : 66.90 to 77.32

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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	5	69.15	78.15	86.45	16.59	90.40	64.28	115.58	N/A	825,998	714,105
01-JAN-19 To 31-MAR-19	2	86.61	86.61	85.03	15.43	101.86	73.25	99.96	N/A	873,000	742,343
01-APR-19 To 30-JUN-19	3	68.79	67.93	67.27	01.58	100.98	65.87	69.13	N/A	881,317	592,855
01-JUL-19 To 30-SEP-19	1	84.31	84.31	84.31	00.00	100.00	84.31	84.31	N/A	326,400	275,175
01-OCT-19 To 31-DEC-19	4	71.44	71.64	66.25	13.86	108.14	55.85	87.82	N/A	504,538	334,246
01-JAN-20 To 31-MAR-20	3	73.88	89.18	90.03	21.28	99.06	73.25	120.40	N/A	995,333	896,137
01-APR-20 To 30-JUN-20	7	70.57	69.72	68.21	20.53	102.21	31.01	111.09	31.01 to 111.09	591,134	403,201
01-JUL-20 To 30-SEP-20	3	80.78	87.13	87.48	09.93	99.60	78.27	102.34	N/A	576,000	503,903
01-OCT-20 To 31-DEC-20	3	53.19	57.14	55.18	10.36	103.55	50.84	67.38	N/A	1,230,017	678,680
01-JAN-21 To 31-MAR-21	5	64.72	71.01	64.58	12.21	109.96	62.21	98.64	N/A	495,241	319,816
01-APR-21 To 30-JUN-21	3	60.84	61.50	62.03	05.92	99.15	56.43	67.23	N/A	971,360	602,523
01-JUL-21 To 30-SEP-21	8	61.44	65.32	58.31	20.41	112.02	51.27	105.94	51.27 to 105.94	1,142,862	666,367
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	11	69.15	77.46	80.36	14.61	96.39	64.28	115.58	65.87 to 99.96	804,213	646,268
01-OCT-19 To 30-SEP-20	17	73.88	76.68	76.90	18.91	99.71	31.01	120.40	67.63 to 87.82	639,417	491,736
01-OCT-20 To 30-SEP-21	19	63.22	64.92	59.12	15.07	109.81	50.84	105.94	53.19 to 67.38	959,118	567,033
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	10	71.19	74.79	72.39	13.11	103.32	55.85	99.96	65.87 to 87.82	673,450	487,541
01-JAN-20 To 31-DEC-20	16	72.01	74.27	72.23	21.43	102.82	31.01	120.40	56.45 to 80.78	783,874	566,161
<u>ALL</u>	47	69.13	72.11	69.17	17.98	104.25	31.01	120.40	66.28 to 73.25	807,227	558,342

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	69.15	71.82	68.30	15.86	105.15	55.85	111.09	56.45 to 84.31	846,738	578,293
2	34	68.96	72.22	69.52	18.84	103.88	31.01	120.40	65.87 to 73.90	792,120	550,714
<u>ALL</u>	47	69.13	72.11	69.17	17.98	104.25	31.01	120.40	66.28 to 73.25	807,227	558,342

26 Dixon
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 : 47
 Total Sales Price : 37,939,665
 Total Adj. Sales Price : 37,939,665
 Total Assessed Value : 26,242,090
 Avg. Adj. Sales Price : 807,227
 Avg. Assessed Value : 558,342

MEDIAN : 69
 WGT. MEAN : 69
 MEAN : 72
 COD : 17.98
 PRD : 104.25

COV : 25.25
 STD : 18.21
 Avg. Abs. Dev : 12.43
 MAX Sales Ratio : 120.40
 MIN Sales Ratio : 31.01

95% Median C.I. : 66.28 to 73.25
 95% Wgt. Mean C.I. : 62.23 to 76.11
 95% Mean C.I. : 66.90 to 77.32

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	1	68.79	68.79	68.79	00.00	100.00	68.79	68.79	N/A	819,950	564,010
2	1	68.79	68.79	68.79	00.00	100.00	68.79	68.79	N/A	819,950	564,010
Dry											
County	25	70.57	70.68	66.87	12.68	105.70	51.27	105.94	66.58 to 73.88	809,367	541,226
1	10	68.19	67.83	66.59	10.18	101.86	55.85	84.31	56.29 to 73.88	892,550	594,386
2	15	70.57	72.58	67.09	14.33	108.18	51.27	105.94	66.58 to 78.27	753,911	505,786
Grass											
County	1	102.34	102.34	102.34	00.00	100.00	102.34	102.34	N/A	578,000	591,505
2	1	102.34	102.34	102.34	00.00	100.00	102.34	102.34	N/A	578,000	591,505
ALL	47	69.13	72.11	69.17	17.98	104.25	31.01	120.40	66.28 to 73.25	807,227	558,342

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	3	66.28	63.84	62.12	06.20	102.77	56.45	68.79	N/A	767,347	476,692
1	1	56.45	56.45	56.45	00.00	100.00	56.45	56.45	N/A	1,182,090	667,235
2	2	67.54	67.54	68.11	01.87	99.16	66.28	68.79	N/A	559,975	381,420
Dry											
County	34	69.31	69.70	65.32	12.75	106.71	50.84	105.94	64.72 to 73.25	815,334	532,537
1	11	69.15	69.65	67.50	11.57	103.19	55.85	87.82	56.29 to 84.31	847,773	572,286
2	23	69.46	69.72	64.21	13.27	108.58	50.84	105.94	64.72 to 73.90	799,821	513,527
Grass											
County	3	98.64	77.33	74.01	24.11	104.49	31.01	102.34	N/A	359,252	265,872
2	3	98.64	77.33	74.01	24.11	104.49	31.01	102.34	N/A	359,252	265,872
ALL	47	69.13	72.11	69.17	17.98	104.25	31.01	120.40	66.28 to 73.25	807,227	558,342

Dixon County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dixon	1	5,650	5,450	5,175	5,010	5,000	4,500	4,230	4,060	4,883
Cedar	2	6,225	6,225	6,120	6,120	5,920	5,920	5,115	5,115	5,554
Wayne	1	6,100	6,050	6,000	5,950	5,750	5,600	5,400	4,700	5,623
Thurston	1	6,000	6,000	5,800	5,800	5,600	5,600	4,700	4,290	5,528
Dixon	2	5,285	5,190	4,930	4,770	4,435	4,115	4,030	3,865	4,491
Dixon	2	5,285	5,190	4,930	4,770	4,435	4,115	4,030	3,865	4,491
Cedar	1	5,670	5,670	5,615	5,615	5,035	5,035	4,450	4,450	5,073
Dakota	1	6,000	n/a	5,800	5,410	n/a	5,170	5,165	5,040	5,725

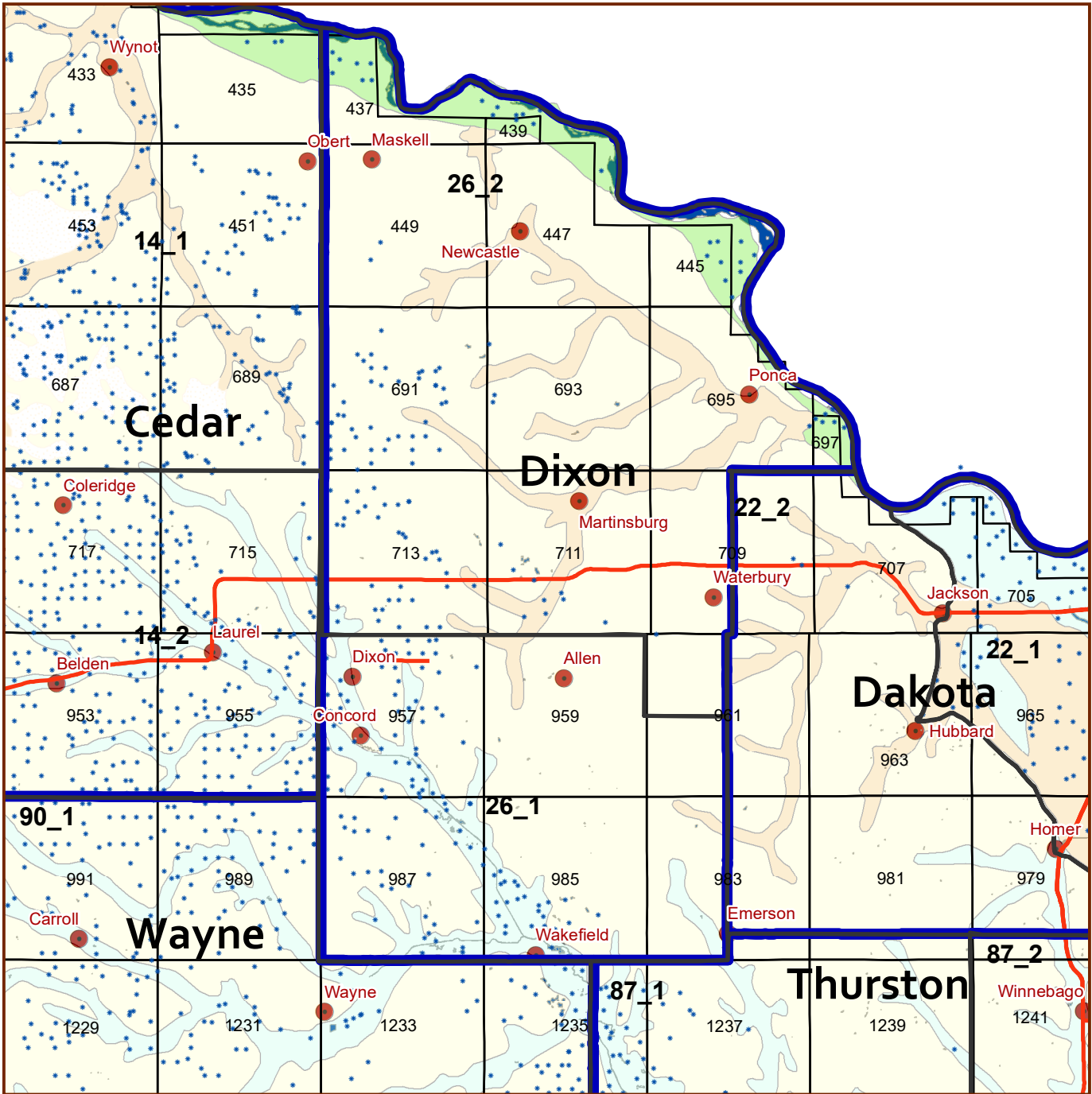
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dixon	1	5,550	5,135	5,010	4,935	4,910	4,410	4,200	3,695	4,602
Cedar	2	5,205	5,205	5,029	5,030	5,000	4,999	3,915	3,915	4,828
Wayne	1	6,100	6,050	6,000	5,900	5,400	5,090	4,500	4,200	5,411
Thurston	1	5,400	5,300	5,000	4,900	4,700	4,600	3,500	3,400	4,630
Dixon	2	4,255	3,900	3,900	3,890	3,620	3,515	3,205	3,205	3,551
Dixon	2	4,255	3,900	3,900	3,890	3,620	3,515	3,205	3,205	3,551
Cedar	1	4,530	4,530	4,495	4,495	4,484	4,485	3,495	3,495	4,139
Dakota	1	5,325	4,955	5,240	n/a	4,800	4,030	3,875	3,800	5,128

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dixon	1	2,430	2,300	2,030	n/a	1,845	1,720	n/a	n/a	2,228
Cedar	2	2,514	2,515	2,290	2,290	2,080	2,080	1,855	n/a	2,414
Wayne	1	2,400	2,290	2,125	2,000	1,800	n/a	n/a	n/a	2,272
Thurston	1	1,800	1,800	1,700	1,700	1,600	n/a	1,400	n/a	1,772
Dixon	2	1,900	1,800	1,700	1,600	1,500	1,500	1,440	1,325	1,725
Dixon	2	1,900	1,800	1,700	1,600	1,500	1,500	1,440	1,325	1,725
Cedar	1	2,516	2,515	2,291	2,293	2,080	2,082	1,855	1,855	2,333
Dakota	1	1,950	1,950	1,950	1,950	n/a	n/a	n/a	n/a	1,950

County	Mkt Area	CRP	TIMBER	WASTE
Dixon	1	4,675	0	93
Cedar	2	1,950	-	600
Wayne	1	3,816	n/a	100
Thurston	1	n/a	n/a	75
Dixon	2	3,486	0	119
Dixon	2	3,486	0	119
Cedar	1	1,948	-	601
Dakota	1	n/a	0	215

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.

DIXON COUNTY



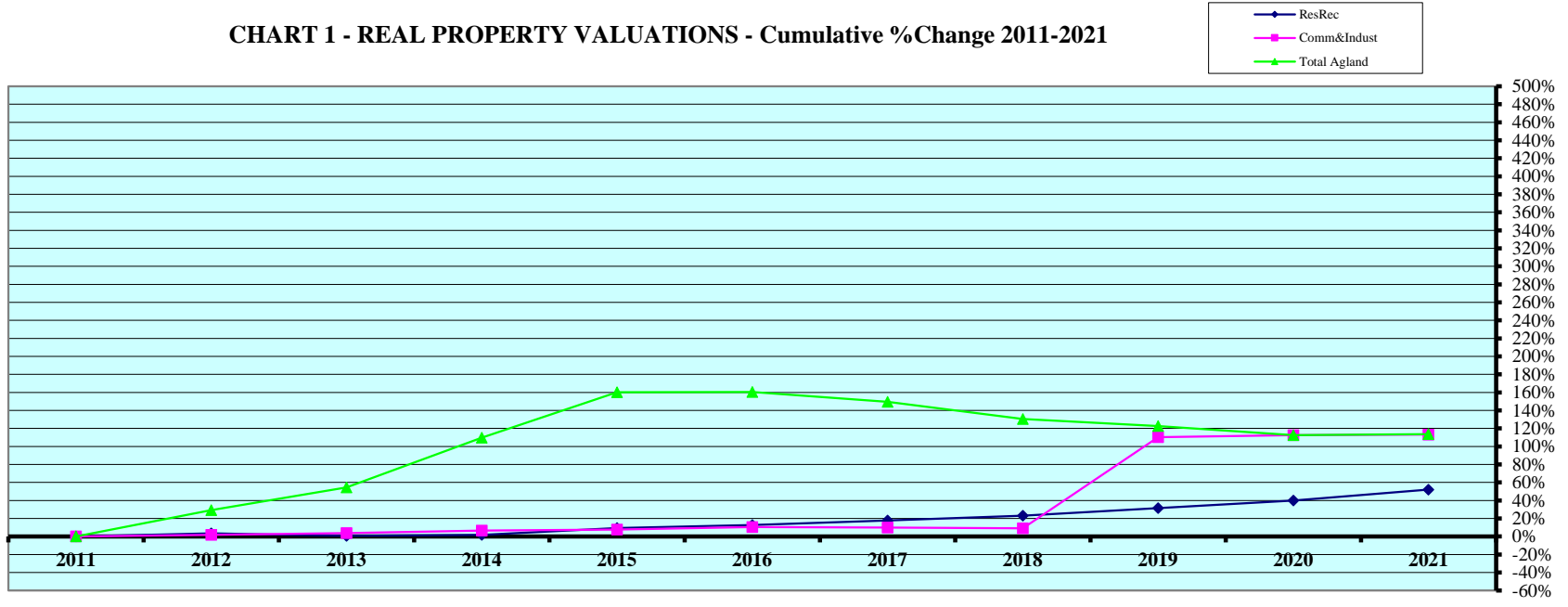
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	115,722,435	-	-	-	43,083,420	-	-	-	459,237,725	-	-	-
2012	119,684,835	3,962,400	3.42%	3.42%	43,870,190	786,770	1.83%	1.83%	593,191,475	133,953,750	29.17%	29.17%
2013	116,475,355	-3,209,480	-2.68%	0.65%	44,690,795	820,605	1.87%	3.73%	709,500,840	116,309,365	19.61%	54.50%
2014	117,627,715	1,152,360	0.99%	1.65%	45,871,540	1,180,745	2.64%	6.47%	963,644,090	254,143,250	35.82%	109.84%
2015	126,495,525	8,867,810	7.54%	9.31%	46,372,705	501,165	1.09%	7.63%	1,194,835,285	231,191,195	23.99%	160.18%
2016	130,535,295	4,039,770	3.19%	12.80%	47,561,465	1,188,760	2.56%	10.39%	1,196,158,955	1,323,670	0.11%	160.47%
2017	136,254,245	5,718,950	4.38%	17.74%	47,347,450	-214,015	-0.45%	9.90%	1,146,399,475	-49,759,480	-4.16%	149.63%
2018	142,584,635	6,330,390	4.65%	23.21%	46,976,495	-370,955	-0.78%	9.04%	1,058,662,205	-87,737,270	-7.65%	130.53%
2019	152,268,875	9,684,240	6.79%	31.58%	90,552,480	43,575,985	92.76%	110.18%	1,021,849,910	-36,812,295	-3.48%	122.51%
2020	161,926,605	9,657,730	6.34%	39.93%	91,579,825	1,027,345	1.13%	112.56%	976,579,815	-45,270,095	-4.43%	112.65%
2021	176,004,300	14,077,695	8.69%	52.09%	91,846,960	267,135	0.29%	113.18%	980,900,885	4,321,070	0.44%	113.59%

Rate Annual %chg: Residential & Recreational **4.28%**

Commercial & Industrial **7.86%**

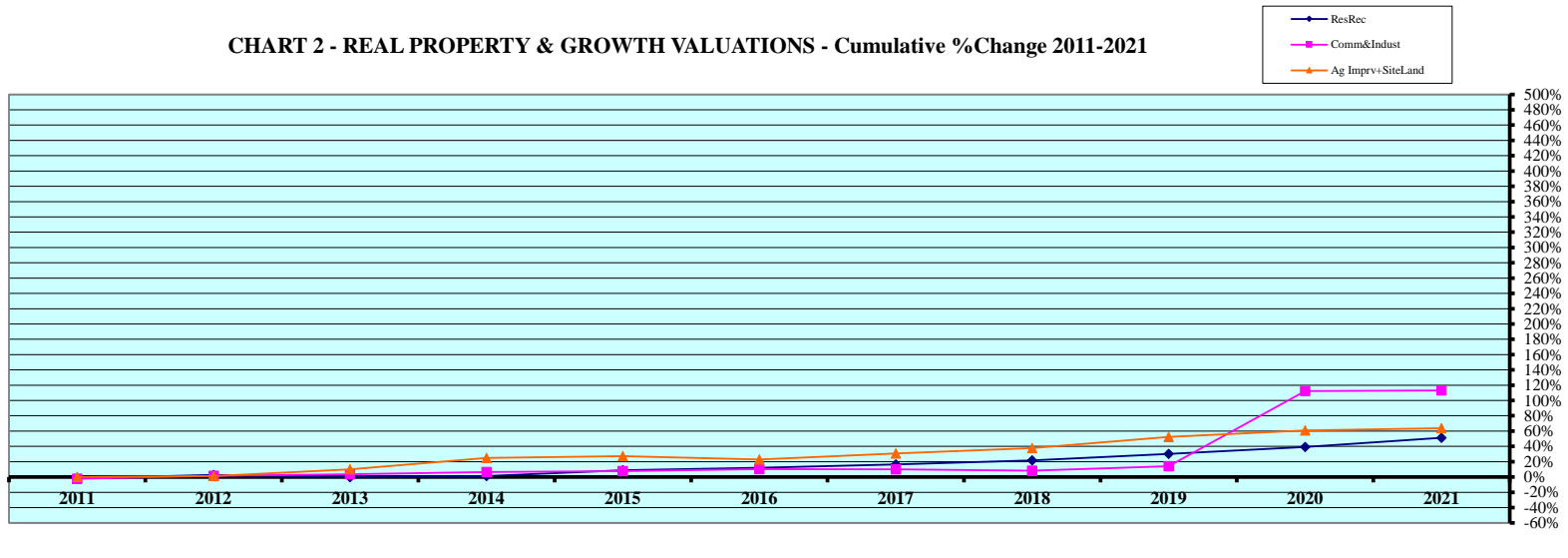
Agricultural Land **7.88%**

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

CHART 1

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	115,722,435	2,045,055	1.77%	113,677,380	-	-1.77%	43,083,420	996,830	2.31%	42,086,590	-	-2.31%
2012	119,684,835	908,640	0.76%	118,776,195	2.64%	2.64%	43,870,190	97,305	0.22%	43,772,885	1.60%	1.60%
2013	116,475,355	955,465	0.82%	115,519,890	-3.48%	-0.18%	44,690,795	65,610	0.15%	44,625,185	1.72%	3.58%
2014	117,627,715	471,810	0.40%	117,155,905	0.58%	1.24%	45,871,540	0	0.00%	45,871,540	2.64%	6.47%
2015	126,495,525	478,330	0.38%	126,017,195	7.13%	8.90%	46,372,705	0	0.00%	46,372,705	1.09%	7.63%
2016	130,535,295	967,480	0.74%	129,567,815	2.43%	11.96%	47,561,465	77,775	0.16%	47,483,690	2.40%	10.21%
2017	136,254,245	1,572,995	1.15%	134,681,250	3.18%	16.38%	47,347,450	17,095	0.04%	47,330,355	-0.49%	9.86%
2018	142,584,635	1,784,585	1.25%	140,800,050	3.34%	21.67%	46,976,495	380,520	0.81%	46,595,975	-1.59%	8.15%
2019	152,268,875	1,491,680	0.98%	150,777,195	5.75%	30.29%	90,552,480	41,451,255	45.78%	49,101,225	4.52%	13.97%
2020	161,926,605	927,920	0.57%	160,998,685	5.73%	39.12%	91,579,825	73,275	0.08%	91,506,550	1.05%	112.39%
2021	176,004,300	1,000,490	0.57%	175,003,810	8.08%	51.23%	91,846,960	39,990	0.04%	91,806,970	0.25%	113.09%
Rate Ann%chg	4.28%			Resid & Recreat w/o growth 3.54%			7.86%			C & I w/o growth 1.32%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2011	37,370,440	15,335,745	52,706,185	958,790	1.82%	51,747,395	-	-
2012	37,434,850	16,833,055	54,267,905	857,010	1.58%	53,410,895	1.34%	1.34%
2013	41,255,470	18,511,410	59,766,880	1,799,694	3.01%	57,967,186	6.82%	9.98%
2014	47,490,360	19,712,345	67,202,705	1,369,230	2.04%	65,833,475	10.15%	24.91%
2015	47,532,705	20,074,685	67,607,390	566,330	0.84%	67,041,060	-0.24%	27.20%
2016	43,416,765	25,648,520	69,065,285	4,253,080	6.16%	64,812,205	-4.13%	22.97%
2017	43,682,175	26,197,985	69,880,160	919,390	1.32%	68,960,770	-0.15%	30.84%
2018	45,359,210	30,314,240	75,673,450	3,108,510	4.11%	72,564,940	3.84%	37.68%
2019	48,396,165	32,987,315	81,383,480	1,012,845	1.24%	80,370,635	6.21%	52.49%
2020	53,125,160	33,550,200	86,675,360	1,868,125	2.16%	84,807,235	4.21%	60.91%
2021	53,220,810	33,664,240	86,885,050	577,760	0.66%	86,307,290	-0.42%	63.75%
Rate Ann%chg	3.60%	8.18%	5.13%	Ag Imprv+Site w/o growth			2.76%	

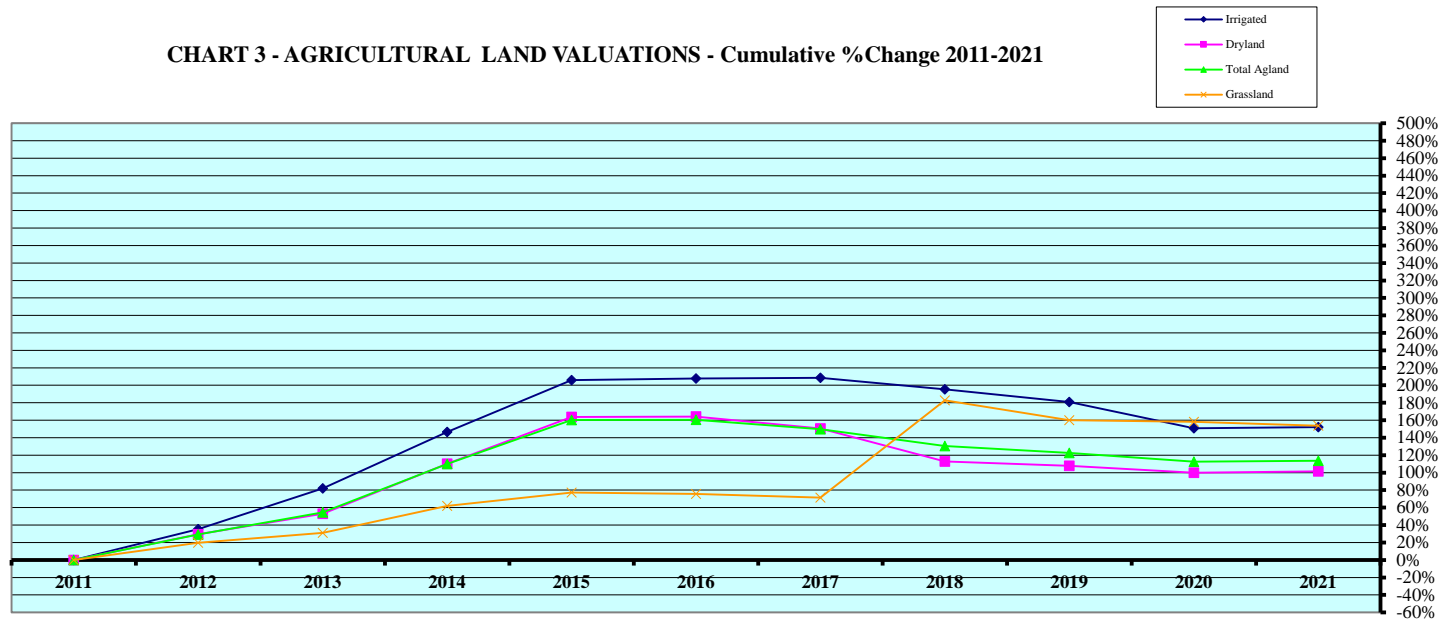
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 26
County DIXON

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	59,697,730	-	-	-	351,687,085	-	-	-	47,072,835	-	-	-
2012	80,724,930	21,027,200	35.22%	35.22%	455,209,340	103,522,255	29.44%	29.44%	56,365,010	9,292,175	19.74%	19.74%
2013	108,603,060	27,878,130	34.53%	81.92%	538,303,445	83,094,105	18.25%	53.06%	61,752,760	5,387,750	9.56%	31.19%
2014	147,248,735	38,645,675	35.58%	146.66%	739,360,310	201,056,865	37.35%	110.23%	76,195,215	14,442,455	23.39%	61.87%
2015	182,694,050	35,445,315	24.07%	206.03%	927,865,070	188,504,760	25.50%	163.83%	83,428,600	7,233,385	9.49%	77.23%
2016	183,758,080	1,064,030	0.58%	207.81%	928,982,255	1,117,185	0.12%	164.15%	82,617,720	-810,880	-0.97%	75.51%
2017	184,197,670	439,590	0.24%	208.55%	880,683,300	-48,298,955	-5.20%	150.42%	80,701,915	-1,915,805	-2.32%	71.44%
2018	176,259,095	-7,938,575	-4.31%	195.25%	748,452,575	-132,230,725	-15.01%	112.82%	133,125,145	52,423,230	64.96%	182.81%
2019	167,607,430	-8,651,665	-4.91%	180.76%	731,003,175	-17,449,400	-2.33%	107.86%	122,404,040	-10,721,105	-8.05%	160.03%
2020	149,670,205	-17,937,225	-10.70%	150.71%	702,643,505	-28,359,670	-3.88%	99.79%	121,541,430	-862,610	-0.70%	158.20%
2021	150,462,060	791,855	0.53%	152.04%	708,190,670	5,547,165	0.79%	101.37%	119,457,925	-2,083,505	-1.71%	153.77%

Rate Ann.%chg: Irrigated **9.68%** Dryland **7.25%** Grassland **9.76%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	774,075	-	-	-	6,000	-	-	-	459,237,725	-	-	-
2012	810,825	36,750	4.75%	4.75%	81,370	75,370	1256.17%	1256.17%	593,191,475	133,953,750	29.17%	29.17%
2013	810,095	-730	-0.09%	4.65%	31,480	-49,890	-61.31%	424.67%	709,500,840	116,309,365	19.61%	54.50%
2014	808,350	-1,745	-0.22%	4.43%	31,480	0	0.00%	424.67%	963,644,090	254,143,250	35.82%	109.84%
2015	807,065	-1,285	-0.16%	4.26%	40,500	9,020	28.65%	575.00%	1,194,835,285	231,191,195	23.99%	160.18%
2016	800,900	-6,165	-0.76%	3.47%	0	-40,500	-100.00%	-100.00%	1,196,158,955	1,323,670	0.11%	160.47%
2017	816,590	15,690	1.96%	5.49%	0	0	-100.00%	-100.00%	1,146,399,475	-49,759,480	-4.16%	149.63%
2018	825,390	8,800	1.08%	6.63%	0	0	-100.00%	-100.00%	1,058,662,205	-87,737,270	-7.65%	130.53%
2019	835,265	9,875	1.20%	7.90%	0	0	-100.00%	-100.00%	1,021,849,910	-36,812,295	-3.48%	122.51%
2020	858,030	22,765	2.73%	10.85%	1,866,645	1,866,645	31010.75%	31010.75%	976,579,815	-45,270,095	-4.43%	112.65%
2021	850,910	-7,120	-0.83%	9.93%	1,939,320	72,675	3.89%	32222.00%	980,900,885	4,321,070	0.44%	113.59%

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

Rate Ann.%chg: Total Agric Land **7.88%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	57,121,520	27,831	2,052			329,921,290	190,857	1,729			81,700,995	133,333	613		
2012	60,973,590	28,461	2,142	4.38%	4.38%	352,482,045	190,809	1,847	6.86%	6.86%	89,688,965	135,300	663	8.18%	9.46%
2013	80,882,350	28,309	2,857	33.36%	39.21%	455,114,065	190,037	2,395	29.64%	38.54%	89,574,800	130,628	686	3.44%	13.24%
2014	104,010,380	29,222	3,559	24.58%	73.42%	539,019,355	190,631	2,828	18.07%	63.57%	97,239,960	127,646	762	11.09%	25.80%
2015	145,847,300	30,408	4,796	34.76%	133.70%	740,856,080	191,165	3,875	37.06%	124.19%	128,539,130	127,483	1,008	32.36%	66.50%
2016	182,215,225	31,923	5,708	19.01%	178.11%	925,506,690	190,437	4,860	25.40%	181.14%	149,636,865	127,257	1,176	16.62%	94.17%
2017	182,652,800	32,006	5,707	-0.02%	178.05%	929,456,485	191,291	4,859	-0.02%	181.08%	164,929,515	127,713	1,291	9.83%	113.25%
2018	183,254,750	32,144	5,701	-0.10%	177.77%	880,282,115	191,715	4,592	-5.50%	165.62%	174,353,050	127,360	1,369	6.01%	126.06%
2019	176,259,095	32,556	5,414	-5.03%	163.79%	745,722,025	176,558	4,224	-8.01%	144.34%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	166,886,490	32,477	5,139	-5.09%	150.37%	731,433,780	179,788	4,068	-3.68%	135.35%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	149,719,525	32,859	4,556	-11.33%	122.01%	703,019,870	181,524	3,873	-4.80%	124.04%	121,080,955	59,008	2,052	59.16%	234.87%

Rate Annual %chg Average Value/Acre: **8.30%**

8.40%

12.85%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	772,780	7,150	108			0	0				435,204,140	282,775	1,539		
2012	804,075	7,013	115	6.09%	6.09%	0	0				461,624,340	282,678	1,633	6.11%	6.11%
2013	812,840	7,011	116	1.11%	7.27%	0	0				593,357,890	280,926	2,112	29.34%	37.24%
2014	810,300	7,165	113	-2.45%	4.63%	0	0				593,357,890	280,996	2,516	19.12%	63.48%
2015	808,605	7,156	113	-0.08%	4.55%	0	0				963,756,255	281,171	3,428	36.23%	122.71%
2016	794,905	7,095	112	-0.85%	3.66%	0	0				1,193,150,110	281,069	4,245	23.85%	175.82%
2017	801,175	7,137	112	0.19%	3.86%	0	0				1,195,702,740	281,100	4,254	0.20%	176.38%
2018	816,485	7,165	114	1.51%	5.43%	0	0				1,145,541,320	280,828	4,079	-4.10%	165.04%
2019	825,510	7,189	115	0.77%	6.24%	0	0				1,058,220,295	280,810	3,768	-7.62%	144.86%
2020	835,330	7,222	116	0.73%	7.02%	0	0				1,021,476,680	280,887	3,637	-3.50%	136.29%
2021	852,420	7,287	117	1.14%	8.23%	1,860,885	414	4,500			976,533,655	281,091	3,474	-4.47%	125.73%

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DIXON

Rate Annual %chg Average Value/Acre: **8.48%**

(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
5,606	DIXON	59,630,594	5,532,308	10,019,115	174,572,570	61,910,600	29,936,360	1,431,730	980,900,885	58,150,815	35,105,425	0	1,417,190,402
cnty sectorvalue % of total value:		4.21%	0.39%	0.71%	12.32%	4.37%	2.11%	0.10%	69.21%	4.10%	2.48%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
377	ALLEN	508,643	106,877	294,978	12,254,960	958,235	0	0	0	0	19,880	0	14,143,573
6.72%	%sector of county sector	0.85%	1.93%	2.94%	7.02%	1.55%					0.06%		1.00%
	%sector of municipality	3.60%	0.76%	2.09%	86.65%	6.78%					0.14%		100.00%
166	CONCORD	5,699	0	0	4,046,075	41,565	0	0	0	0	0	0	4,093,339
2.96%	%sector of county sector	0.01%			2.32%	0.07%							0.29%
	%sector of municipality	0.14%			98.85%	1.02%							100.00%
87	DIXON	144,770	93,642	508,137	2,271,710	1,132,190	0	0	0	0	0	0	4,150,449
1.55%	%sector of county sector	0.24%	1.69%	5.07%	1.30%	1.83%							0.29%
	%sector of municipality	3.49%	2.26%	12.24%	54.73%	27.28%							100.00%
840	EMERSON	99,182	247,412	46,250	9,943,500	1,049,750	0	0	0	0	0	0	11,386,094
14.98%	%sector of county sector	0.17%	4.47%	0.46%	5.70%	1.70%							0.80%
	%sector of municipality	0.87%	2.17%	0.41%	87.33%	9.22%							100.00%
94	MARTINSBURG	185,678	359	134	2,571,795	118,010	0	0	0	0	0	0	2,875,976
1.68%	%sector of county sector	0.31%	0.01%	0.00%	1.47%	0.19%							0.20%
	%sector of municipality	6.46%	0.01%	0.00%	89.42%	4.10%							100.00%
76	MASKELL	118,048	0	0	1,829,630	186,095	0	0	125,550	123,795	1,940	0	2,385,058
1.36%	%sector of county sector	0.20%			1.05%	0.30%			0.01%	0.21%	0.01%		0.17%
	%sector of municipality	4.95%			76.71%	7.80%			5.26%	5.19%	0.08%		100.00%
325	NEWCASTLE	195,445	0	0	8,965,245	612,785	0	0	31,655	0	0	0	9,805,130
5.80%	%sector of county sector	0.33%			5.14%	0.99%			0.05%				15.84%
	%sector of municipality	1.99%			91.43%	6.25%			0.32%				100.00%
961	PONCA	644,607	366,800	74,316	38,430,625	3,600,785	0	0	23,260	0	0	0	43,140,393
17.14%	%sector of county sector	1.08%	6.63%	0.74%	22.01%	5.82%			0.08%				144.11%
	%sector of municipality	1.49%	0.85%	0.17%	89.08%	8.35%			0.05%				100.00%
1451	WAKEFIELD	18,838,235	420,132	70,645	28,167,855	4,299,555	10,183,940	0	0	0	0	0	61,980,362
25.88%	%sector of county sector	31.59%	7.59%	0.71%	16.14%	6.94%	34.02%						6.32%
	%sector of municipality	30.39%	0.68%	0.11%	45.45%	6.94%	16.43%						100.00%
73	WATERBURY	10,643	68,324	356,328	1,673,670	126,250	0	0	0	0	0	0	2,235,215
1.30%	%sector of county sector	0.02%	1.23%	3.56%	0.96%	0.20%							0.16%
	%sector of municipality	0.48%	3.06%	15.94%	74.88%	5.65%							100.00%
0	%sector of county sector	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
	%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
	%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
	%sector of municipality	0	0	0	0	0	0	0	0	0	0	0	0
4,450	Total Municipalities	20,750,950	1,303,546	1,350,788	110,155,065	12,125,220	10,183,940	0	180,465	123,795	21,820	0	156,195,589
79.38%	%all municip.sectors of cnty	34.80%	23.56%	13.48%	63.10%	19.59%	34.02%		0.02%	0.21%	0.06%		11.02%

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

Total Real Property Sum Lines 17, 25, & 30	Records : 5,994	Value : 1,389,977,625	Growth 7,612,885	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	199	907,950	125	1,215,130	254	1,547,635	578	3,670,715	
02. Res Improve Land	1,306	8,420,945	203	3,413,200	324	9,098,025	1,833	20,932,170	
03. Res Improvements	1,314	93,740,170	204	25,489,110	342	44,575,915	1,860	163,805,195	
04. Res Total	1,513	103,069,065	329	30,117,440	596	55,221,575	2,438	188,408,080	3,562,310
% of Res Total	62.06	54.71	13.49	15.99	24.45	29.31	40.67	13.55	46.79
05. Com UnImp Land	57	126,645	16	295,490	11	1,702,635	84	2,124,770	
06. Com Improve Land	192	761,315	28	129,765	9	2,838,035	229	3,729,115	
07. Com Improvements	194	9,090,530	28	2,411,680	23	44,529,030	245	56,031,240	
08. Com Total	251	9,978,490	44	2,836,935	34	49,069,700	329	61,885,125	80,090
% of Com Total	76.29	16.12	13.37	4.58	10.33	79.29	5.49	4.45	1.05
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	4	112,570	7	2,071,340	11	2,183,910	
11. Ind Improvements	0	0	5	10,534,635	7	17,828,250	12	28,362,885	
12. Ind Total	0	0	5	10,647,205	7	19,899,590	12	30,546,795	631,155
% of Ind Total	0.00	0.00	41.67	34.86	58.33	65.14	0.20	2.20	8.29
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	4	118,835	4	118,835	
15. Rec Improvements	0	0	0	0	114	1,835,925	114	1,835,925	
16. Rec Total	0	0	0	0	114	1,954,760	114	1,954,760	142,130
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	1.90	0.14	1.87
Res & Rec Total	1,513	103,069,065	329	30,117,440	710	57,176,335	2,552	190,362,840	3,704,440
% of Res & Rec Total	59.29	54.14	12.89	15.82	27.82	30.04	42.58	13.70	48.66
Com & Ind Total	251	9,978,490	49	13,484,140	41	68,969,290	341	92,431,920	711,245
% of Com & Ind Total	73.61	10.80	14.37	14.59	12.02	74.62	5.69	6.65	9.34
17. Taxable Total	1,764	113,047,555	378	43,601,580	751	126,145,625	2,893	282,794,760	4,415,685
% of Taxable Total	60.97	39.98	13.07	15.42	25.96	44.61	48.26	20.35	58.00

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	15	455,970	181,920	0	0	0
19. Commercial	49	1,550,005	681,120	3	143,405	499,685
20. Industrial	0	0	0	1	3,428,725	13,615,965
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	15	455,970	181,920
19. Commercial	0	0	0	52	1,693,410	1,180,805
20. Industrial	0	0	0	1	3,428,725	13,615,965
21. Other	0	0	0	0	0	0
22. Total Sch II				68	5,578,105	14,978,690

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	223	46	292	561

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	31,655	82	5,241,930	2,162	694,280,100	2,245	699,553,685
28. Ag-Improved Land	0	0	37	6,654,880	759	312,525,890	796	319,180,770
29. Ag Improvements	4	19,880	37	3,869,530	814	84,559,000	855	88,448,410

30. Ag Total				3,100	1,107,182,865
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	3	2.00	42,010	
32. HomeSite Improv Land	0	0.00	0	29	29.00	580,000	
33. HomeSite Improvements	0	0.00	0	29	0.00	3,403,525	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	7	8.83	19,400	
36. FarmSite Improv Land	0	0.00	0	27	68.09	136,980	
37. FarmSite Improvements	4	0.00	19,880	28	0.00	466,005	
38. FarmSite Total							
39. Road & Ditches	1	0.80	0	24	35.94	0	
40. Other- Non Ag Use	0	0.00	0	1	7.77	15,540	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	35	35.00	700,000	38	37.00	742,010	
32. HomeSite Improv Land	472	482.44	9,675,000	501	511.44	10,255,000	
33. HomeSite Improvements	486	0.00	50,776,240	515	0.00	54,179,765	21,985
34. HomeSite Total				553	548.44	65,176,775	
35. FarmSite UnImp Land	108	336.92	682,200	115	345.75	701,600	
36. FarmSite Improv Land	643	2,552.98	5,076,930	670	2,621.07	5,213,910	
37. FarmSite Improvements	731	0.00	33,782,760	763	0.00	34,268,645	3,175,215
38. FarmSite Total				878	2,966.82	40,184,155	
39. Road & Ditches	2,227	5,310.01	0	2,252	5,346.75	0	
40. Other- Non Ag Use	9	116.57	92,785	10	124.34	108,325	
41. Total Section VI				1,431	8,986.35	105,469,255	3,197,200

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	4	637.38	2,843,995	4	637.38	2,843,995

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,953.13	12.77%	11,035,190	14.78%	5,650.00
46. 1A	482.77	3.16%	2,631,095	3.52%	5,450.00
47. 2A1	2,166.84	14.17%	11,213,405	15.02%	5,175.00
48. 2A	5,326.64	34.83%	26,686,505	35.74%	5,010.01
49. 3A1	632.59	4.14%	3,162,950	4.24%	5,000.00
50. 3A	79.79	0.52%	359,055	0.48%	4,500.00
51. 4A1	4,105.53	26.85%	17,366,400	23.26%	4,230.00
52. 4A	544.54	3.56%	2,210,815	2.96%	4,059.97
53. Total	15,291.83	100.00%	74,665,415	100.00%	4,882.70
Dry					
54. 1D1	2,956.71	3.90%	16,409,785	4.71%	5,550.02
55. 1D	20,154.28	26.60%	103,492,210	29.69%	5,135.00
56. 2D1	7,274.06	9.60%	36,443,080	10.45%	5,010.01
57. 2D	2,197.22	2.90%	10,843,265	3.11%	4,934.99
58. 3D1	1,844.02	2.43%	9,054,175	2.60%	4,910.02
59. 3D	23,180.57	30.60%	102,226,265	29.32%	4,410.00
60. 4D1	6,112.03	8.07%	25,670,510	7.36%	4,200.00
61. 4D	12,038.00	15.89%	44,480,520	12.76%	3,695.01
62. Total	75,756.89	100.00%	348,619,810	100.00%	4,601.82
Grass					
63. 1G1	2,235.68	26.59%	5,626,230	25.27%	2,516.56
64. 1G	2,818.34	33.52%	7,665,055	34.43%	2,719.71
65. 2G1	1,763.17	20.97%	3,979,480	17.87%	2,257.00
66. 2G	114.75	1.36%	566,290	2.54%	4,934.99
67. 3G1	831.85	9.89%	1,803,750	8.10%	2,168.36
68. 3G	348.42	4.14%	1,518,915	6.82%	4,359.44
69. 4G1	51.19	0.61%	213,115	0.96%	4,163.22
70. 4G	244.60	2.91%	892,530	4.01%	3,648.94
71. Total	8,408.00	100.00%	22,265,365	100.00%	2,648.12
Irrigated Total					
Irrigated Total	15,291.83	15.28%	74,665,415	16.73%	4,882.70
Dry Total					
Dry Total	75,756.89	75.69%	348,619,810	78.10%	4,601.82
Grass Total					
Grass Total	8,408.00	8.40%	22,265,365	4.99%	2,648.12
72. Waste	457.12	0.46%	42,590	0.01%	93.17
73. Other	171.12	0.17%	770,040	0.17%	4,500.00
74. Exempt	2,346.38	2.34%	0	0.00%	0.00
75. Market Area Total	100,084.96	100.00%	446,363,220	100.00%	4,459.84

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,653.79	9.27%	8,740,290	10.91%	5,285.01
46. 1A	80.99	0.45%	420,335	0.52%	5,189.96
47. 2A1	1,920.30	10.76%	9,467,090	11.81%	4,930.01
48. 2A	5,959.32	33.39%	28,425,990	35.47%	4,770.01
49. 3A1	600.31	3.36%	2,662,390	3.32%	4,435.03
50. 3A	368.38	2.06%	1,515,875	1.89%	4,114.98
51. 4A1	5,124.05	28.71%	20,649,880	25.77%	4,029.99
52. 4A	2,138.09	11.98%	8,263,740	10.31%	3,865.01
53. Total	17,845.23	100.00%	80,145,590	100.00%	4,491.15
Dry					
54. 1D1	4,603.24	4.35%	19,586,840	5.21%	4,255.01
55. 1D	24,326.24	22.98%	94,872,375	25.24%	3,900.00
56. 2D1	8,872.68	8.38%	34,603,415	9.21%	3,900.00
57. 2D	836.43	0.79%	3,253,735	0.87%	3,890.03
58. 3D1	1,711.61	1.62%	6,195,995	1.65%	3,619.98
59. 3D	23,902.10	22.58%	84,015,880	22.35%	3,515.00
60. 4D1	2,714.45	2.56%	8,699,810	2.31%	3,205.00
61. 4D	38,895.75	36.74%	124,660,935	33.16%	3,205.00
62. Total	105,862.50	100.00%	375,888,985	100.00%	3,550.73
Grass					
63. 1G1	9,249.48	18.38%	16,151,865	16.60%	1,746.25
64. 1G	10,174.13	20.22%	22,431,570	23.06%	2,204.77
65. 2G1	9,132.15	18.15%	15,122,035	15.54%	1,655.91
66. 2G	12,137.08	24.12%	19,512,700	20.06%	1,607.69
67. 3G1	702.52	1.40%	1,558,805	1.60%	2,218.88
68. 3G	1,876.89	3.73%	6,590,755	6.77%	3,511.53
69. 4G1	690.71	1.37%	1,487,890	1.53%	2,154.15
70. 4G	6,347.29	12.62%	14,436,530	14.84%	2,274.44
71. Total	50,310.25	100.00%	97,292,150	100.00%	1,933.84
Irrigated Total					
	17,845.23	9.85%	80,145,590	14.43%	4,491.15
Dry Total					
	105,862.50	58.45%	375,888,985	67.69%	3,550.73
Grass Total					
	50,310.25	27.78%	97,292,150	17.52%	1,933.84
72. Waste	6,818.79	3.77%	811,005	0.15%	118.94
73. Other	269.48	0.15%	1,212,660	0.22%	4,500.00
74. Exempt	4,152.46	2.29%	17,155	0.00%	4.13
75. Market Area Total	181,106.25	100.00%	555,350,390	100.00%	3,066.43

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	139.54	731,575	32,997.52	154,079,430	33,137.06	154,811,005
77. Dry Land	7.72	31,160	1,817.35	7,559,635	179,794.32	716,918,000	181,619.39	724,508,795
78. Grass	0.26	495	1,568.28	2,802,700	57,149.71	116,754,320	58,718.25	119,557,515
79. Waste	0.00	0	87.06	8,970	7,188.85	844,625	7,275.91	853,595
80. Other	0.00	0	0.00	0	440.60	1,982,700	440.60	1,982,700
81. Exempt	15.17	17,155	108.80	0	6,374.87	0	6,498.84	17,155
82. Total	7.98	31,655	3,612.23	11,102,880	277,571.00	990,579,075	281,191.21	1,001,713,610

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	33,137.06	11.78%	154,811,005	15.45%	4,671.84
Dry Land	181,619.39	64.59%	724,508,795	72.33%	3,989.16
Grass	58,718.25	20.88%	119,557,515	11.94%	2,036.12
Waste	7,275.91	2.59%	853,595	0.09%	117.32
Other	440.60	0.16%	1,982,700	0.20%	4,500.00
Exempt	6,498.84	2.31%	17,155	0.00%	2.64
Total	281,191.21	100.00%	1,001,713,610	100.00%	3,562.39

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	0	0	0	0	2	126,760	2	126,760	0
83.2 Allen	38	287,985	165	1,010,715	166	10,965,665	204	12,264,365	0
83.3 Condixmskmburgwbury	76	191,475	225	623,030	226	11,548,055	302	12,362,560	51,975
83.4 Emerson	24	121,110	170	935,255	171	11,142,090	195	12,198,455	202,280
83.5 Newcastle	29	217,315	139	1,013,475	141	7,790,235	170	9,021,025	53,050
83.6 Ponca	81	605,155	362	4,465,135	364	34,629,480	445	39,699,770	420,910
83.7 Rural	298	2,091,580	415	11,395,070	542	62,910,675	840	76,397,325	2,826,400
83.8 Wakefield	32	156,095	361	1,608,325	362	26,528,160	394	28,292,580	149,825
84 Residential Total	578	3,670,715	1,837	21,051,005	1,974	165,641,120	2,552	190,362,840	3,704,440

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Allen	3	6,250	24	86,795	25	865,190	28	958,235	0
85.2	Condixmskmburgwbury	20	22,335	28	33,610	30	1,551,870	50	1,607,815	1,995
85.3	Emerson	9	39,935	20	75,500	20	940,575	29	1,056,010	0
85.4	Newcastle	3	6,605	28	105,210	28	520,565	31	632,380	0
85.5	Ponca	18	52,925	48	261,010	47	3,397,860	65	3,711,795	0
85.6	Rural	10	1,701,315	22	4,944,365	34	62,566,835	44	69,212,515	315,390
85.7	Rural Commercial	2	2,065	5	20,770	7	495,610	9	518,445	0
85.8	Wakefield	19	293,340	65	385,765	66	14,055,620	85	14,734,725	393,860
86	Commercial Total	84	2,124,770	240	5,913,025	257	84,394,125	341	92,431,920	711,245

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	2,170.90	31.56%	5,275,330	34.43%	2,430.02
88. 1G	2,339.34	34.01%	5,380,450	35.11%	2,299.99
89. 2G1	1,617.40	23.51%	3,283,330	21.43%	2,030.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	744.10	10.82%	1,372,900	8.96%	1,845.05
92. 3G	6.55	0.10%	11,265	0.07%	1,719.85
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	6,878.29	100.00%	15,323,275	100.00%	2,227.77
CRP					
96. 1C1	62.54	4.26%	347,095	5.06%	5,549.97
97. 1C	432.99	29.50%	2,223,390	32.41%	5,134.97
98. 2C1	136.69	9.31%	684,815	9.98%	5,009.99
99. 2C	114.75	7.82%	566,290	8.25%	4,934.99
100. 3C1	87.75	5.98%	430,850	6.28%	4,909.97
101. 3C	341.87	23.30%	1,507,650	21.98%	4,410.01
102. 4C1	50.58	3.45%	212,435	3.10%	4,199.98
103. 4C	240.37	16.38%	888,175	12.95%	3,695.03
104. Total	1,467.54	100.00%	6,860,700	100.00%	4,674.97
Timber					
105. 1T1	2.24	3.60%	3,805	4.68%	1,698.66
106. 1T	46.01	74.01%	61,215	75.21%	1,330.47
107. 2T1	9.08	14.61%	11,335	13.93%	1,248.35
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	0.61	0.98%	680	0.84%	1,114.75
112. 4T	4.23	6.80%	4,355	5.35%	1,029.55
113. Total	62.17	100.00%	81,390	100.00%	1,309.15
<hr/>					
Grass Total	6,878.29	81.81%	15,323,275	68.82%	2,227.77
CRP Total	1,467.54	17.45%	6,860,700	30.81%	4,674.97
Timber Total	62.17	0.74%	81,390	0.37%	1,309.15
<hr/>					
114. Market Area Total	8,408.00	100.00%	22,265,365	100.00%	2,648.12

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	7,560.32	21.78%	14,363,475	23.99%	1,899.85
88. 1G	6,912.16	19.92%	12,441,925	20.78%	1,800.01
89. 2G1	7,647.51	22.04%	13,000,735	21.72%	1,700.00
90. 2G	12,039.36	34.69%	19,262,940	32.18%	1,600.00
91. 3G1	235.21	0.68%	352,815	0.59%	1,500.00
92. 3G	3.24	0.01%	4,860	0.01%	1,500.00
93. 4G1	298.38	0.86%	429,655	0.72%	1,439.96
94. 4G	8.11	0.02%	10,745	0.02%	1,324.91
95. Total	34,704.29	100.00%	59,867,150	100.00%	1,725.06
CRP					
96. 1C1	28.38	0.31%	120,760	0.38%	4,255.11
97. 1C	2,296.68	25.24%	8,957,040	28.24%	3,899.99
98. 2C1	268.78	2.95%	1,048,245	3.31%	3,900.01
99. 2C	53.91	0.59%	209,705	0.66%	3,889.91
100. 3C1	301.46	3.31%	1,091,285	3.44%	3,620.00
101. 3C	1,873.65	20.59%	6,585,895	20.77%	3,515.01
102. 4C1	309.02	3.40%	990,405	3.12%	3,204.99
103. 4C	3,966.17	43.59%	12,711,575	40.08%	3,205.00
104. Total	9,098.05	100.00%	31,714,910	100.00%	3,485.90
Timber					
105. 1T1	1,660.78	25.52%	1,667,630	29.20%	1,004.12
106. 1T	965.29	14.83%	1,032,605	18.08%	1,069.74
107. 2T1	1,215.86	18.68%	1,073,055	18.79%	882.55
108. 2T	43.81	0.67%	40,055	0.70%	914.29
109. 3T1	165.85	2.55%	114,705	2.01%	691.62
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	83.31	1.28%	67,830	1.19%	814.19
112. 4T	2,373.01	36.46%	1,714,210	30.02%	722.38
113. Total	6,507.91	100.00%	5,710,090	100.00%	877.41
<hr/>					
Grass Total	34,704.29	68.98%	59,867,150	61.53%	1,725.06
CRP Total	9,098.05	18.08%	31,714,910	32.60%	3,485.90
Timber Total	6,507.91	12.94%	5,710,090	5.87%	877.41
<hr/>					
114. Market Area Total	50,310.25	100.00%	97,292,150	100.00%	1,933.84

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

26 Dixon

	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	174,572,570	188,408,080	13,835,510	7.93%	3,562,310	5.88%
02. Recreational	1,431,730	1,954,760	523,030	36.53%	142,130	26.60%
03. Ag-Homesite Land, Ag-Res Dwelling	58,150,815	65,176,775	7,025,960	12.08%	21,985	12.04%
04. Total Residential (sum lines 1-3)	234,155,115	255,539,615	21,384,500	9.13%	3,726,425	7.54%
05. Commercial	61,910,600	61,885,125	-25,475	-0.04%	80,090	-0.17%
06. Industrial	29,936,360	30,546,795	610,435	2.04%	631,155	-0.07%
07. Total Commercial (sum lines 5-6)	91,846,960	92,431,920	584,960	0.64%	711,245	-0.14%
08. Ag-Farmsite Land, Outbuildings	35,013,385	40,184,155	5,170,770	14.77%	3,175,215	5.70%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	92,040	108,325	16,285	17.69%		
11. Total Non-Agland (sum lines 8-10)	35,105,425	40,292,480	5,187,055	14.78%	3,175,215	5.73%
12. Irrigated	150,462,060	154,811,005	4,348,945	2.89%		
13. Dryland	708,190,670	724,508,795	16,318,125	2.30%		
14. Grassland	119,457,925	119,557,515	99,590	0.08%		
15. Wasteland	850,910	853,595	2,685	0.32%		
16. Other Agland	1,939,320	1,982,700	43,380	2.24%		
17. Total Agricultural Land	980,900,885	1,001,713,610	20,812,725	2.12%		
18. Total Value of all Real Property (Locally Assessed)	1,342,008,385	1,389,977,625	47,969,240	3.57%	7,612,885	3.01%

2022 Assessment Survey for Dixon County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	3
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$137,384.60
7.	Adopted budget, or granted budget if different from above:
	N/A
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$51,676
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$12,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,476
12.	Amount of last year's assessor's budget not used:
	\$0

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessor's Office
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes; dixon.gworks.com
8.	Who maintains the GIS software and maps?
	Assessor Office Staff & gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks, obliques and Google Earth
10.	When was the aerial imagery last updated?
	April 2021

C. Zoning Information

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

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

D. Contracted Services

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

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	NA
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2022 Residential Assessment Survey for Dixon County

1.	Valuation data collection done by:																				
	Assessor																				
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Ponca - located in the northern portion of the county along Hwy 12; county seat; K-12 school system, estimated population is 915.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Wakefield - located on the southern border on Hwy 16; estimated population is 1,545; no schools</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Emerson - located south of Hwy 35 and is also split with Thurston and Dakota Counties; the Dixon County portion of the village is located on the west side of Hwy 9; the town has a K-12 school system; estimated population is 902.</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Allen - located south of Hwy 20 approximately four miles on Hwy 16; K-12 school system; estimated population is 356.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Newcastle - located in the Northwestern portion of the county along Hwy 12; estimated population is 314.</td> </tr> <tr> <td style="text-align: center;">25</td> <td>Concord, Dixon, Maskell, Martinsburg and Waterbury - These are all small villages located throughout the county; the common factor is that the estimated population of each of these villages was less than 162.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Rural - All parcels located throughout the county outside the city or village parameters.</td> </tr> <tr> <td style="text-align: center;">AG 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>	1	Ponca - located in the northern portion of the county along Hwy 12; county seat; K-12 school system, estimated population is 915.	5	Wakefield - located on the southern border on Hwy 16; estimated population is 1,545; no schools	10	Emerson - located south of Hwy 35 and is also split with Thurston and Dakota Counties; the Dixon County portion of the village is located on the west side of Hwy 9; the town has a K-12 school system; estimated population is 902.	15	Allen - located south of Hwy 20 approximately four miles on Hwy 16; K-12 school system; estimated population is 356.	20	Newcastle - located in the Northwestern portion of the county along Hwy 12; estimated population is 314.	25	Concord, Dixon, Maskell, Martinsburg and Waterbury - These are all small villages located throughout the county; the common factor is that the estimated population of each of these villages was less than 162.	30	Rural - All parcels located throughout the county outside the city or village parameters.	AG OB	Agricultural outbuildings	AG DW	Agricultural dwellings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																				
1	Ponca - located in the northern portion of the county along Hwy 12; county seat; K-12 school system, estimated population is 915.																				
5	Wakefield - located on the southern border on Hwy 16; estimated population is 1,545; no schools																				
10	Emerson - located south of Hwy 35 and is also split with Thurston and Dakota Counties; the Dixon County portion of the village is located on the west side of Hwy 9; the town has a K-12 school system; estimated population is 902.																				
15	Allen - located south of Hwy 20 approximately four miles on Hwy 16; K-12 school system; estimated population is 356.																				
20	Newcastle - located in the Northwestern portion of the county along Hwy 12; estimated population is 314.																				
25	Concord, Dixon, Maskell, Martinsburg and Waterbury - These are all small villages located throughout the county; the common factor is that the estimated population of each of these villages was less than 162.																				
30	Rural - All parcels located throughout the county outside the city or village parameters.																				
AG OB	Agricultural outbuildings																				
AG DW	Agricultural dwellings																				
3.	List and describe the approach(es) used to estimate the market value of residential properties.																				
	The cost approach and sales approach are used to determine market value of residential property.																				
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																				
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5.	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.																				
	No, the county utilizes one depreciation table for each valuation group.																				
6.	Describe the methodology used to determine the residential lot values?																				
	A vacant lot study is done and the square foot methodology is used to determine residential lot values.																				

7.	How are rural residential site values developed?																																																						
	The cost to add amenities to the vacant site are reviewed and then compared with surrounding counties.																																																						
8.	Are there form 191 applications on file?																																																						
	No																																																						
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																						
	Reviews the market for vacant lot sales in the same market that are similar in size and location.																																																						
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2022 Commercial Assessment Survey for Dixon County

1.	Valuation data collection done by:														
	Assessor and staff														
2.	List the valuation group recognized in the County and describe the unique characteristics of each:														
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.														
	The cost approach and sales approach are used for commercial properties.														
3a.	Describe the process used to determine the value of unique commercial properties.														
	We contact other counties for sales of like properties.														
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?														
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	No														
6.	Describe the methodology used to determine the commercial lot values.														
	We currently value all of our commercial lots using front foot except for the town of Wakefield where we use the square foot method. We are working towards moving all commercial lots to be valued using the square foot method.														

7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2018	2018	2018	2019
	5	2018	2018	2019	2019
	10	2018	2018	2018	2018
	15	2018	2018	2018	2019/2018
	25	2017	2017	2018/2019/2020	2018/2019/2020
	30	2017	2018	2018	2019

Dixon was inspected and revalued in 2018. Martinsburg and all gas stations in the county were inspected and revalued in 2019. Concord, Dixon, Maskell and Waterbury were inspected and reviewed for 2020. In 2021, Valuation Groups 15 Allen and 20 Newcastle were combined into Valuation Group 15.

2022 Agricultural Assessment Survey for Dixon County

1.	Valuation data collection done by:	
	Assessor and Office Staff	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	<u>Market Area</u>	<u>Description of unique characteristics</u>
		<u>Year Land Use Completed</u>
	1	Generally more flat land, larger fields. Areas of hills are more rolling than steep, soil types are typically better. More irrigation is used in this area as topography makes irrigation easier.
	2	Hills are steep, tree cover in northern areas is becomes more dense in many hilly areas along the river bluffs. Soils are of lesser quality and the northern area has more pasture land than the southern area. Field sizes are typically smaller in Area 2.
	N/A	
3.	Describe the process used to determine and monitor market areas.	
	Monitor sales and review land use in each area.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	Recreational land can consistently be found along the river and consists of small mobile home parks. Rural residential is classified as under 20 acres. Since the valuations continue to be the same for rural residential and home sites we do not have any issues with this method.	
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?	
	Yes, currently farm sites and rural residential sites have the same values.	
6.	What separate market analysis has been conducted where intensive use is identified in the county?	
	Intensive use has been defined to include chicken houses, hog houses and large feedlots.	
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.	
	Sold parcels with similar timber land use are reviewed. WRP land is valued at half of the per acre value of the T2 values.	
7a.	Are any other agricultural subclasses used? If yes, please explain.	
	No	
	<i><u>If your county has special value applications, please answer the following</u></i>	
8a.	How many parcels have a special valuation application on file?	
	N/A	

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

AMY WATCHORN

DIXON COUNTY ASSESSOR

302 3RD ST

PO BOX 369

PONCA, NE 68770

PHONE: (402) 755-5601

FAX: (402) 755-5650

DIXON COUNTY 2020

3 YEAR PLAN OF ASSESSMENT

Purpose – Submit plan to the County Board of Equalization and the Department Of Property Assessment & Taxation on or before October 31, 2020.

GENERAL DESCRIPTION OF THE COUNTY

In 2020 Dixon County has a total of 6,311 parcels 623 Personal property schedules (not including centrally assessed schedules) were filed in the county this year and 199 Homesteads Applications were accepted. Dixon County's total valuation for 2020 is 1,391,233,057.

BUDGET

2020 General Budget = \$ 130,419.60

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

2020 Reappraisal Budget = \$51,676.80

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

RESPONSIBILITIES

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

As the Assessor I file all reports when they are due following the statutes, assist with pickup work, enter information into the CAMA system, price out improvements, and calculate depreciation percentages for improvements. I and one of my staff do all the data collection and physically inspect property as needed. We perform sales ratio studies in-house as well as doing our own modeling for depreciation tables. We use the cost approach and get our depreciations from the market. I also calculate all valuation changes for agland, residential and commercial properties. We currently have our administrative and cama packages with MIPS. We do not have any other contracts for pickup work or appraisal services.

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

RESIDENTIAL

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

We will continue to use the CAMA system to reappraise our towns as needed. We will continue to monitor this and make the changes necessary to improve our assessment practices. We have valued lots using the square foot method at the same time we revalue the town so we can have a more accurate picture of the properties true market value. The CAMA pricing currently is being updated to 6-/2018. Allen and Wakefield will be reviewed in 2019 revalued for 2020. We updated the pricing starting with Ponca and Martinsburg. We received a GIS grant and our website is up and running. We did reappraisals in Waterbury, Concord, Dixon & Maskell 2017, drawing them in the computer, repricing and putting value on in 2018. Ponca and Martinsburg are were completed for 2019 due to market increases for 2019. Allen one story 1990 & newer were done for 2018. Emerson was reappraised for 2018 and put on in 2018. Newcastle small older homes were lowered for 2018 based on the current market. Wakefield will be done in 2019 put on in 2020. We reviewed Area 1 for 2016 to be put on in 2017. Area 2 was reviewed in 2017 and put new pricing put on for 2018. All rural homes, Allen, Ponca, Martinsburg and Newcastle were done for 2018 put on in 2019. Ponca Ranch style were raised again and for 2021 all of Ponca will be increased again. Newcastle and the rural will also see increases for 2021 due to the market. We also are seeing the residential market in Dixon County have a drastic uptick in the last year. Houses in town had not been moving very quickly and were selling about the same as their assessed value. This last year has seen housing prices jump and houses are selling a lot of the time before they are even advertised on the open market or on the market for a short period of

time. The more expensive properties are the only things we are seeing sitting at this time, especially if the seller isn't willing to do any negotiating.

2020 – Allen & Wakefield don using 2018 pricing Ponca ranches
2020- Review Concord, Dixon, Maskell,
2021- Review Waterbury, Martinsburg
2022 – Newcastle & Ponca

COMMERCIAL

A complete reappraisal of commercial properties will be completed in 2019 for Allen & Wakefield using a CAMA pricing of 2018 by the Assessor's office staff. Ponca and rural commercial were done again for 2019 due to sales. Martinsburg was done for 2015. Dixon Village, Allen brick buildings commercial were done for 2018 new pricing and depreciation as were the bars in the all the small towns. Commercial business in Allen and Wakefield were reappraised for 2020. Final valuation is by the sales comparison approach. In the past we have attempted to collect rent information, however, so much of the commercial properties are now just being used as storage or used in the owner's business there is not enough data to work with. Commercial properties will continue to be monitored and adjustments made when deemed necessary by the market.

2020 – Allen gas station, Wakefield gas station revalued, ponca gas station updated
Allen – metal buildings, bricks done 2017
Wakefield all commercial repriced
1 rural on hwy done biggest building we have

2020 – Review of Concord, Maskell & Waterbury
2021 – Review Sales
2022-Review Sales

AGRICULTURAL

Agricultural land will continue to be reviewed annually as will the current market areas, for changes in the market. We no longer go to the FSA office to review land use changes unless we have problems. We will begin getting their CD's and using the GIS to update each year of land use changes. Land use changes which we are made aware of or discover, will be treated as pick up work and revalued for the year the change occurred. The clerk who takes care of GIS is currently going parcel by parcel and reviewing land use, using FSA flights. We also will continue to study market area lines to ensure they are appropriate for current sales. We have also seen a lot of ground broken up, the majority of which was in CRP and already being valued as dry. We have seen the agland have some sales which are showing an increase in per acre cost, which we will continue to monitor. We also will be reviewing the changes caused by the soil conversion.

2020 - Monitor market by LCG
2021 - Monitor market by LCG
2022- Monitor market by LCG

SALES REVIEW

Dixon County currently reviews all sales by sending a verification form to the buyer in a self-addressed stamp envelope. We have also contacted the seller, realtor, or physically inspected the property sold if we need more information than we were able to obtain from the buyer. We had been seeing approximately 75% return on our verification form, however, this last year we are only seeing about 55%. Several of the forms we received back have said it is none of our business or contact the buyers attorney they will not be answering any of our questions. We have always had these types of comments over the years; however, they are becoming more frequent.

CONCLUSION

We will be getting Eagle View flights for 2021. A GIS system for the county was purchased in late 2004. This makes it much easier to get the taxpayer current maps. Each year our office reviews all statistical information to ensure that our values are within the acceptable ranges. **We will also try to improve our PRD & COD on all types of property each year. We use a good deal of our sales throwing out only the sales we feel are not arm's length transactions. This office does everything in-house with the number of employees that we have, we do all the TERC Appeal, County Board of Equalization Meetings, prepare tax lists, consolidate levies, etc.**

Sincerely,

Amy Watchorn
Dixon County Assessor