

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

**2023 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

DAWSON COUNTY

April 7, 2023



Jim Pillen, Governor

Commissioner Keetle :

The Property Tax Administrator has compiled the 2023 Reports and Opinions of the Property Tax Administrator for Dawson County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Dawson County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Nic VanCura, Dawson County Assessor

Table of Contents

2023 Reports and Opinions of the Property Tax Administrator:

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- Property Tax Administrator's Opinion

Appendices:

- Commission Summary

Statistical Reports and Displays:

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

County Reports:

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year
- Certificate of Taxes Levied (CTL)
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually 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 to be considered 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 teammates 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 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 the recognition by IAAO 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.

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.

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 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, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

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.

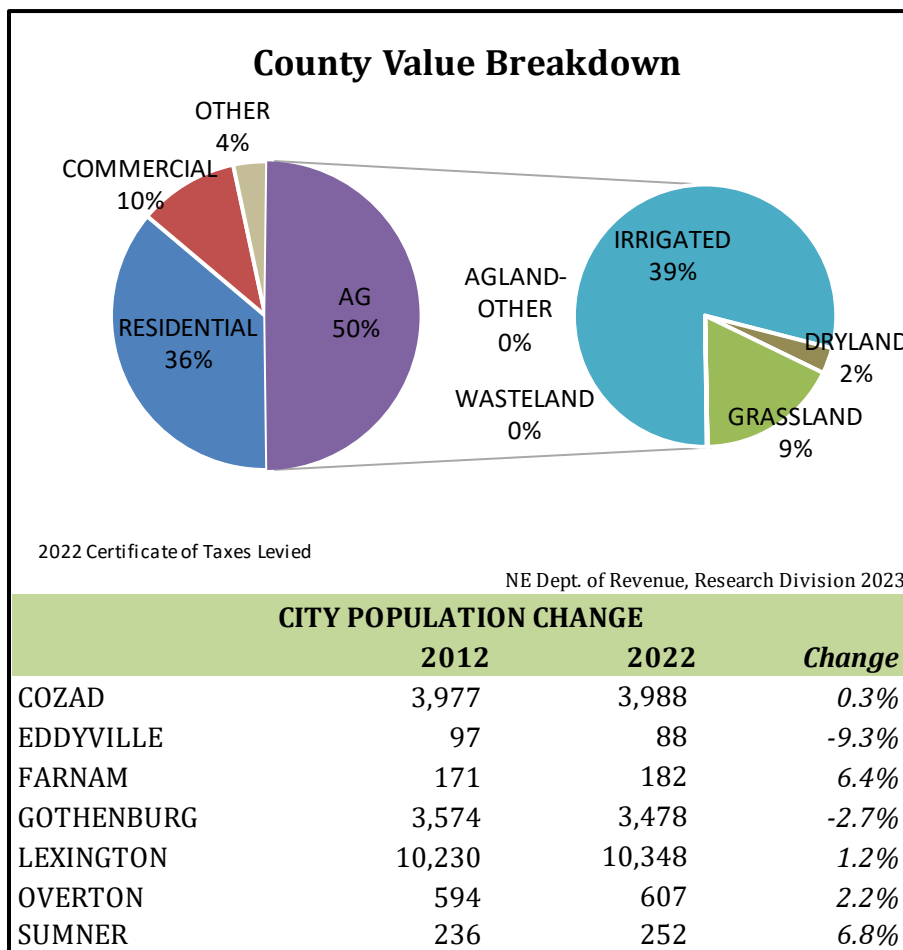
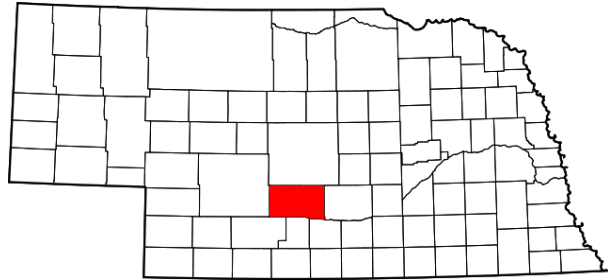
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,013 square miles, Dawson County has 23,898 residents, per the Census Bureau Quick Facts for 2021, a slight population decline from the 2020 U.S. Census. Reports indicate that 66% of county residents are homeowners and 90% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$118,812 (2022 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Dawson County are evenly distributed among Lexington, Cozad, and Gothenburg. According to the latest information available from the U.S. Census Bureau, there are 680 employer establishments with a total employment of 9,307, a 3% increase from 2019.

Agricultural land makes up the majority of the valuation base in the county. A mix of irrigated and grass land makes up a majority of the land in the county. Dawson County is

included in the Central Platte Natural Resources District (NRD). In value of sales by commodity group, Dawson County ranks second in cattle and calves (USDA AgCensus).

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

2023 Residential Correlation for Dawson County

Assessment Actions

For the 2023 assessment year, the Dawson County Assessor updated costing to all residential property in the county. In addition to costing, Lexington was increased 15%, Cozad 18%, and Gothenburg 8%. Pick-up work and routine maintenance were completed as necessary and placed on the assessment roll.

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 verification and qualification review were completed to evaluate that all sales are considered arm's-length transactions unless determined otherwise. The Dawson County Assessor uses 78% of sales which is considerably higher than the statewide average.

The Dawson County Assessor has nine valuation groups for the residential class. Residential costing is 2021, with depreciation tables ranging from 2015 to 2021. Lot studies for all valuation groups were updated in 2019. The county assessor is up to date on the six-year inspection and review cycle, but improvement is needed to ensure there is consistent documentation of the review work and that pictures have a date stamp. This was discussed at the time of the assessment practice review. The Dawson County Assessor does not have a written valuation methodology on file but has started to develop a methodology.

Description of Analysis

The county assessor uses nine valuation groups to stratify the residential properties.

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

2023 Residential Correlation for Dawson County

Analysis of the Dawson County residential sale statistics indicates that two measures of central tendency are within the acceptable range, and the COD and PRD are slightly high. The sale date substrata shows that the COD has been increasing over the study period and the PRD shows a slight regressive pattern. The qualitative statistics are a result of a percentage adjustment being used to adjust values for the past seven years. Percent adjustments used to change value over an extended time period without recalibration of the appraisal models will eventually distort uniformity. New depreciation tables will need to be updated and applied for the next assessment year to improve uniformity.

Further examination shows that all nine of the valuation groups have medians within the acceptable range and enough sales to examine for measurement purposes.

Review of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) show a percent change excluding growth consistent with the actions reported by the county assessor.

Equalization and Quality of Assessment

A complete review of the assessment practices for Dawson County, review of statistics with sufficient sales, and other available information suggests that the assessments within the county are valued within the acceptable range. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	218	92.25	96.59	91.55	21.50	105.51
2	194	92.09	101.77	92.27	27.93	110.30
3	185	93.11	97.22	91.93	21.79	105.75
4	39	95.35	97.33	91.12	26.18	106.82
5	40	93.08	85.59	82.62	20.51	103.59
7	11	92.92	91.48	79.62	24.00	114.90
8	55	96.83	92.55	89.27	19.83	103.67
9	15	96.46	97.82	90.45	23.79	108.15
<u>ALL</u>	757	93.00	97.18	90.32	23.41	107.60

Level of Value

Based on analysis of all available information, the level of value for the residential property in Dawson County is 93%.

2023 Commercial Correlation for Dawson County

Assessment Actions

The Dawson County Assessor had a full reappraisal completed for the commercial class for the 2023 assessment year.

Pick-up work and routine maintenance were completed as needed and placed on the assessment roll.

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 review of the sales verification and qualification indicates the usability is comparable to state averages for the commercial class. All non-qualified sales have documentation for disqualification. Based on the analysis, it is determined that no apparent bias exists.

The county assessor utilized two valuation groups for the commercial class. Valuation Group 1 includes the large towns of Cozad, Gothenburg, and Lexington and the rural areas directly around. Valuation Group 2 encompasses all the smaller towns and rural areas.

The Dawson County Assessor is on schedule with the six-year inspection and review cycle for the commercial class of property with the inspection and review completed over the course of the last three years. Commercial costing has been updated to 2020, with a lot study completed in 2019.

Description of Analysis

The county assessor utilized two valuation groups for the commercial property based on the economic characteristics.

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

The commercial class consists of 95 sales with the median being the only measure of central tendency within the acceptable range. The weighted mean is low, while the mean is slightly high. Further analysis of the sales statistics shows that three outliers on opposite ends of the array explain the measures central tendencies that are out of the acceptable range, two of which are in Valuation Group 1. The majority of the sales are in Valuation Group 1, yet Valuation Group 2 has enough sales for a reliable statistical analysis. The COD is slightly high, which can be

2023 Commercial Correlation for Dawson County

attributed to the higher percent of sales used by the county assessor resulting in a larger amount of outliers, and the rural nature of the villages in Valuation Group 2. The PRD is greatly impacted by one sale of \$7,000,000, and when statistics are analyzed with this sale removed, the PRD is in range.

The 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) shows a change consistent with the reported actions of the county assessor.

When sales were considered by occupancy codes, only three codes had sufficient sales. All three codes and medians are within the acceptable range.

Equalization and Quality of Assessment

The review of assessment practices in Dawson County supports that commercial property is uniformly established. The quality of assessment complies with generally accepted mass appraisal techniques and are uniformly assessed.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	79	99.87	100.64	89.27	14.01	112.74
2	16	98.65	105.01	72.17	28.62	145.50
____ALL____	95	99.79	101.38	87.45	16.45	115.93

Level of Value

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

2023 Agricultural Correlation for Dawson County

Assessment Actions

For the agricultural land class, the Dawson County assessor increased all land values 3% for both market areas. Pick-up work and routine maintenance was completed as needed.

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.

An analysis of the sales verification and qualification was completed and determined that the agricultural land sales usability rate is at the higher end of the statewide average. All arm's-length transactions are being used for measurement purposes.

Dawson County has two market areas for agricultural land. Market Area 1 encompasses most of the county. The northern portion of Market Area 1 is made up of rolling hills while the southern portion is mainly the Platte River Basin. The Platte River valley is mainly cropland while the hills are generally grassland. Market Area 2 is in the southwestern corner of the county with terrain that is much more rugged. Market areas appear to be adequately identified in Dawson County.

The six-year inspection and review cycle was also examined and the county is in compliance. For the agricultural class, homes are reviewed in conjunction with the rural residential homes. Land use was last completed in 2019. Depreciation and costing were last updated in 2017. Aerial imagery was updated in 2020 and is used to inspect for land use changes.

Dawson County has special value applications on file.

Description of Analysis

A review of the statistical sample shows a total of 107 sales through the current three-year study period. All three measures of central tendency are within the acceptable range and the COD meets IAAO standards.

Market Area 1 includes 103 of the agricultural sales and all measures are acceptable. The 80% Majority Land Use (MLU) indicates that both grassland and irrigated land have a sufficient number of sales for measurement purposes. The statistics for both classes show the median is within the required range. An examination of the Average Acre Value Comparison chart shows that Dawson County is comparable to surrounding counties in all land classes and both market areas.

A comparison of sold parcels and the agricultural population as reflect on the 2023 County Abstract of Assessment for Real Property Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) support that values were applied uniformly ad conform with the actions reported by the county assessor.

2023 Agricultural Correlation for Dawson County

Dawson County contains a school district bond subject to a 50% assessment pursuant to LB2. A statistical profile for the sales in the school district is included in the appendix of this report. A review of the statistics and the values reported by the county assessor indicates that the valuations were reduced as required.

Equalization and Quality of Assessment

Agricultural homes and outbuildings are valued utilizing the same appraisal processes as the rural residential properties across the county. Agricultural improvements are equalized and assessed at the statutory level.

Review of the statistical sample, comparable counties and assessment practices indicate that the Dawson County Assessor has achieved value equalization. The quality of assessment in the agricultural land class of property in Dawson County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	74	70.10	72.79	69.50	17.28	104.73
1	73	70.37	73.11	69.62	17.02	105.01
2	1	49.17	49.17	49.17	00.00	100.00
<u>Dry</u>						
County	3	69.18	65.71	50.52	26.50	130.07
1	3	69.18	65.71	50.52	26.50	130.07
<u>Grass</u>						
County	18	71.76	68.73	74.57	14.31	92.17
1	17	72.50	69.37	75.93	13.81	91.36
2	1	57.88	57.88	57.88	00.00	100.00
<u>ALL</u>	107	70.77	71.58	70.36	17.34	101.73

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Dawson County is 71%.

Special Valuation Level of Value

A review of agricultural land values in Dawson County in areas that have non-agricultural influences indicates that the assessed values used are similar to the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 71%.

Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022)

A review of agricultural land value in Dawson County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor

2023 Agricultural Correlation for Dawson County

of -33%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Dawson County is 44%

Special Valuation Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022)

A review of agricultural land values in Dawson County in areas that that are subject to a reduced school bond valuation and that also have non-agricultural influences indicates that the assessed values used are similar to the assessed values in the areas of the county that do not have non-agricultural influences. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of school bond valuation in Dawson County is 44%.

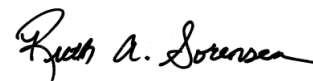
2023 Opinions of the Property Tax Administrator for Dawson County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	71	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, 2023.



Ruth A. Sorensen
Property Tax Administrator



APPENDICES

2023 Commission Summary for Dawson County

Residential Real Property - Current

Number of Sales	757	Median	93.00
Total Sales Price	\$129,729,678	Mean	97.18
Total Adj. Sales Price	\$129,729,678	Wgt. Mean	90.32
Total Assessed Value	\$117,166,630	Average Assessed Value of the Base	\$111,889
Avg. Adj. Sales Price	\$171,373	Avg. Assessed Value	\$154,778

Confidence Interval - Current

95% Median C.I	91.05 to 95.24
95% Wgt. Mean C.I	88.59 to 92.04
95% Mean C.I	94.94 to 99.42
% of Value of the Class of all Real Property Value in the County	34.40
% of Records Sold in the Study Period	7.30
% of Value Sold in the Study Period	10.10

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	727	94	94.38
2021	628		96.71
2020	586	98	97.55
2019	557	97	97.05

2023 Commission Summary for Dawson County

Commercial Real Property - Current

Number of Sales	95	Median	99.79
Total Sales Price	\$45,132,146	Mean	101.38
Total Adj. Sales Price	\$45,132,146	Wgt. Mean	87.45
Total Assessed Value	\$39,467,891	Average Assessed Value of the Base	\$299,788
Avg. Adj. Sales Price	\$475,075	Avg. Assessed Value	\$415,451

Confidence Interval - Current

95% Median C.I	98.21 to 100.63
95% Wgt. Mean C.I	70.24 to 104.66
95% Mean C.I	95.18 to 107.58
% of Value of the Class of all Real Property Value in the County	11.23
% of Records Sold in the Study Period	7.52
% of Value Sold in the Study Period	10.42

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	76	95	95.43
2021	71		95.43
2020	94	95	95.38
2019	80	98	97.98

24 Dawson
RESIDENTIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 757
 Total Sales Price : 129,729,678
 Total Adj. Sales Price : 129,729,678
 Total Assessed Value : 117,166,630
 Avg. Adj. Sales Price : 171,373
 Avg. Assessed Value : 154,778

MEDIAN : 93
 WGT. MEAN : 90
 MEAN : 97
 COD : 23.41
 PRD : 107.60

COV : 32.30
 STD : 31.39
 Avg. Abs. Dev : 21.77
 MAX Sales Ratio : 291.60
 MIN Sales Ratio : 36.84

95% Median C.I. : 91.05 to 95.24
 95% Wgt. Mean C.I. : 88.59 to 92.04
 95% Mean C.I. : 94.94 to 99.42

Printed:3/31/2023 11:11:38AM

DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	102	103.16	105.81	102.65	17.56	103.08	36.84	204.35	99.53 to 106.30	169,361	173,852	
01-JAN-21 To 31-MAR-21	68	107.26	106.32	101.94	20.14	104.30	46.67	204.71	95.35 to 110.17	143,846	146,635	
01-APR-21 To 30-JUN-21	123	96.64	103.84	96.27	20.96	107.86	49.64	291.60	92.05 to 101.22	157,273	151,409	
01-JUL-21 To 30-SEP-21	96	90.23	94.28	89.97	22.13	104.79	42.55	202.98	85.23 to 96.46	180,347	162,258	
01-OCT-21 To 31-DEC-21	103	96.28	98.94	90.66	22.24	109.13	37.62	223.12	90.36 to 99.36	164,702	149,318	
01-JAN-22 To 31-MAR-22	63	81.86	89.92	82.82	27.08	108.57	42.52	254.06	78.04 to 90.66	155,799	129,029	
01-APR-22 To 30-JUN-22	115	84.80	89.61	83.07	22.91	107.87	42.13	238.88	80.28 to 90.38	190,330	158,114	
01-JUL-22 To 30-SEP-22	87	77.52	86.94	78.23	28.25	111.13	37.55	220.59	74.46 to 87.36	199,401	155,986	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	389	98.82	102.43	97.16	20.80	105.42	36.84	291.60	96.40 to 101.50	163,790	159,137	
01-OCT-21 To 30-SEP-22	368	85.36	91.64	83.71	25.39	109.47	37.55	254.06	82.93 to 90.24	179,390	150,170	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	390	96.30	100.62	93.92	21.99	107.13	37.62	291.60	93.45 to 98.46	162,574	152,695	
<u>ALL</u>	757	93.00	97.18	90.32	23.41	107.60	36.84	291.60	91.05 to 95.24	171,373	154,778	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	218	92.25	96.59	91.55	21.50	105.51	36.84	220.59	88.24 to 95.37	166,458	152,398	
2	194	92.09	101.77	92.27	27.93	110.30	42.36	291.60	88.10 to 97.27	125,393	115,703	
3	185	93.11	97.22	91.93	21.79	105.75	42.13	254.06	89.22 to 98.95	158,709	145,908	
4	39	95.35	97.33	91.12	26.18	106.82	43.67	202.98	84.69 to 105.83	144,805	131,942	
5	40	93.08	85.59	82.62	20.51	103.59	37.62	176.40	72.71 to 96.61	383,163	316,564	
7	11	92.92	91.48	79.62	24.00	114.90	49.32	172.25	54.10 to 105.51	108,573	86,450	
8	55	96.83	92.55	89.27	19.83	103.67	45.16	161.33	80.40 to 103.34	248,377	221,722	
9	15	96.46	97.82	90.45	23.79	108.15	37.55	168.33	77.08 to 113.00	261,698	236,709	
<u>ALL</u>	757	93.00	97.18	90.32	23.41	107.60	36.84	291.60	91.05 to 95.24	171,373	154,778	

**24 Dawson
RESIDENTIAL**

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 757
 Total Sales Price : 129,729,678
 Total Adj. Sales Price : 129,729,678
 Total Assessed Value : 117,166,630
 Avg. Adj. Sales Price : 171,373
 Avg. Assessed Value : 154,778

MEDIAN : 93
 WGT. MEAN : 90
 MEAN : 97
 COD : 23.41
 PRD : 107.60

COV : 32.30
 STD : 31.39
 Avg. Abs. Dev : 21.77
 MAX Sales Ratio : 291.60
 MIN Sales Ratio : 36.84

95% Median C.I. : 91.05 to 95.24
 95% Wgt. Mean C.I. : 88.59 to 92.04
 95% Mean C.I. : 94.94 to 99.42

Printed:3/31/2023 11:11:38AM

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	732	92.99	97.61	90.98	23.52	107.29	36.84	291.60	91.02 to 95.28	165,957	150,988
06	25	93.90	84.60	80.54	20.15	105.04	37.62	146.50	67.92 to 99.26	329,960	265,737
07											
<u>ALL</u>	<u>757</u>	<u>93.00</u>	<u>97.18</u>	<u>90.32</u>	<u>23.41</u>	<u>107.60</u>	<u>36.84</u>	<u>291.60</u>	<u>91.05 to 95.24</u>	<u>171,373</u>	<u>154,778</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	8	229.41	193.08	200.56	27.67	96.27	77.35	291.60	77.35 to 291.60	9,250	18,552
Less Than 30,000	23	163.59	162.25	155.67	32.33	104.23	49.32	291.60	112.41 to 204.71	15,978	24,873
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	757	93.00	97.18	90.32	23.41	107.60	36.84	291.60	91.05 to 95.24	171,373	154,778
Greater Than 14,999	749	92.92	96.16	90.25	22.49	106.55	36.84	254.06	90.97 to 94.95	173,105	156,233
Greater Than 29,999	734	92.58	95.15	90.13	21.73	105.57	36.84	254.06	90.38 to 94.62	176,243	158,848
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	8	229.41	193.08	200.56	27.67	96.27	77.35	291.60	77.35 to 291.60	9,250	18,552
15,000 TO 29,999	15	143.15	145.81	144.35	26.50	101.01	49.32	220.59	99.36 to 183.16	19,567	28,244
30,000 TO 59,999	67	120.69	128.61	127.95	24.77	100.52	45.20	254.06	112.31 to 140.00	45,292	57,950
60,000 TO 99,999	121	102.82	103.61	102.89	24.53	100.70	42.36	207.49	93.29 to 110.48	79,331	81,623
100,000 TO 149,999	178	90.53	92.09	91.72	19.86	100.40	42.13	172.25	85.55 to 95.07	125,832	115,414
150,000 TO 249,999	222	86.71	88.76	88.88	17.81	99.86	36.84	176.40	84.32 to 90.32	192,056	170,700
250,000 TO 499,999	132	91.22	86.49	86.31	15.07	100.21	37.55	125.75	84.08 to 93.91	328,585	283,592
500,000 TO 999,999	13	88.24	82.89	82.43	15.91	100.56	37.62	108.81	66.79 to 96.31	563,154	464,194
1,000,000 +	1	92.76	92.76	92.76	00.00	100.00	92.76	92.76	N/A	1,000,000	927,615
<u>ALL</u>	<u>757</u>	<u>93.00</u>	<u>97.18</u>	<u>90.32</u>	<u>23.41</u>	<u>107.60</u>	<u>36.84</u>	<u>291.60</u>	<u>91.05 to 95.24</u>	<u>171,373</u>	<u>154,778</u>

24 Dawson
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 95
Total Sales Price : 45,132,146
Total Adj. Sales Price : 45,132,146
Total Assessed Value : 39,467,891
Avg. Adj. Sales Price : 475,075
Avg. Assessed Value : 415,451

MEDIAN : 100
WGT. MEAN : 87
MEAN : 101
COD : 16.45
PRD : 115.93

COV : 30.41
STD : 30.83
Avg. Abs. Dev : 16.42
MAX Sales Ratio : 272.50
MIN Sales Ratio : 39.25

95% Median C.I. : 98.21 to 100.63
95% Wgt. Mean C.I. : 70.24 to 104.66
95% Mean C.I. : 95.18 to 107.58

Printed:3/31/2023 11:11:40AM

DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	7	107.35	114.47	99.16	18.26	115.44	74.17	178.27	74.17 to 178.27	1,021,571	1,012,956
01-JAN-20 To 31-MAR-20	5	99.36	99.70	103.27	11.02	96.54	73.07	125.58	N/A	228,770	236,243
01-APR-20 To 30-JUN-20	5	112.11	128.06	136.31	31.00	93.95	85.48	181.45	N/A	411,661	561,124
01-JUL-20 To 30-SEP-20	7	99.88	118.27	130.21	34.19	90.83	51.15	272.50	51.15 to 272.50	116,929	152,253
01-OCT-20 To 31-DEC-20	3	100.75	115.07	106.42	14.33	108.13	100.57	143.90	N/A	125,000	133,022
01-JAN-21 To 31-MAR-21	7	99.79	96.70	91.46	05.29	105.73	82.29	106.56	82.29 to 106.56	733,871	671,218
01-APR-21 To 30-JUN-21	10	104.11	103.73	102.60	08.26	101.10	78.73	121.00	91.75 to 116.46	198,179	203,334
01-JUL-21 To 30-SEP-21	7	101.39	101.90	99.91	03.52	101.99	93.02	111.43	93.02 to 111.43	222,857	222,647
01-OCT-21 To 31-DEC-21	17	99.87	102.29	105.06	05.34	97.36	93.28	123.07	96.57 to 110.17	142,962	150,195
01-JAN-22 To 31-MAR-22	6	89.67	79.55	52.74	17.68	150.83	42.47	98.43	42.47 to 98.43	375,833	198,213
01-APR-22 To 30-JUN-22	10	94.54	97.79	81.89	29.87	119.42	39.25	206.82	50.14 to 127.61	646,625	529,535
01-JUL-22 To 30-SEP-22	11	80.93	81.46	69.77	19.47	116.76	45.92	106.35	65.91 to 98.99	1,250,455	872,471
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	24	100.85	115.33	108.70	26.14	106.10	51.15	272.50	98.30 to 118.01	465,486	505,971
01-OCT-20 To 30-SEP-21	27	100.93	102.69	95.97	07.36	107.00	78.73	143.90	99.80 to 105.97	335,329	321,832
01-OCT-21 To 30-SEP-22	44	96.83	92.96	74.82	16.14	124.24	39.25	206.82	93.25 to 98.64	566,059	423,526
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	20	100.28	115.60	124.02	26.21	93.21	51.15	272.50	98.30 to 112.11	219,783	272,584
01-JAN-21 To 31-DEC-21	41	100.63	101.62	97.61	06.06	104.11	78.73	123.07	99.53 to 102.24	270,957	264,481
<u>ALL</u>	95	99.79	101.38	87.45	16.45	115.93	39.25	272.50	98.21 to 100.63	475,075	415,451

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	79	99.87	100.64	89.27	14.01	112.74	39.25	272.50	98.21 to 100.93	510,562	455,762
2	16	98.65	105.01	72.17	28.62	145.50	42.47	206.82	74.17 to 101.37	299,859	216,416
<u>ALL</u>	95	99.79	101.38	87.45	16.45	115.93	39.25	272.50	98.21 to 100.63	475,075	415,451

24 Dawson
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 95
Total Sales Price : 45,132,146
Total Adj. Sales Price : 45,132,146
Total Assessed Value : 39,467,891
Avg. Adj. Sales Price : 475,075
Avg. Assessed Value : 415,451

MEDIAN : 100
WGT. MEAN : 87
MEAN : 101
COD : 16.45
PRD : 115.93

COV : 30.41
STD : 30.83
Avg. Abs. Dev : 16.42
MAX Sales Ratio : 272.50
MIN Sales Ratio : 39.25

95% Median C.I. : 98.21 to 100.63
95% Wgt. Mean C.I. : 70.24 to 104.66
95% Mean C.I. : 95.18 to 107.58

Printed:3/31/2023 11:11:40AM

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	3	111.31	111.25	111.18	03.14	100.06	105.97	116.46	N/A	227,764	253,221
03	89	99.13	99.78	83.78	15.94	119.10	39.25	272.50	96.85 to 100.32	469,088	392,998
04	3	127.61	138.81	138.20	13.12	100.44	119.30	169.53	N/A	900,000	1,243,805
<u>ALL</u>	<u>95</u>	<u>99.79</u>	<u>101.38</u>	<u>87.45</u>	<u>16.45</u>	<u>115.93</u>	<u>39.25</u>	<u>272.50</u>	<u>98.21 to 100.63</u>	<u>475,075</u>	<u>415,451</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	181.45	181.45	181.45	00.00	100.00	181.45	181.45	N/A	2,000	3,629
Less Than 15,000	2	127.26	127.26	86.62	42.58	146.92	73.07	181.45	N/A	8,000	6,930
Less Than 30,000	5	96.57	100.09	83.06	32.19	120.50	51.15	181.45	N/A	15,200	12,625
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	94	99.66	100.52	87.45	15.77	114.95	39.25	272.50	98.20 to 100.63	480,108	419,833
Greater Than 14,999	93	99.79	100.82	87.45	15.64	115.29	39.25	272.50	98.21 to 100.63	485,120	424,237
Greater Than 29,999	90	99.84	101.45	87.46	15.55	116.00	39.25	272.50	98.43 to 100.72	500,624	437,831
<u>Incremental Ranges</u>											
0 TO 4,999	1	181.45	181.45	181.45	00.00	100.00	181.45	181.45	N/A	2,000	3,629
5,000 TO 14,999	1	73.07	73.07	73.07	00.00	100.00	73.07	73.07	N/A	14,000	10,230
15,000 TO 29,999	3	96.57	81.97	82.11	16.24	99.83	51.15	98.20	N/A	20,000	16,422
30,000 TO 59,999	11	101.37	120.42	120.32	25.21	100.08	86.15	206.82	91.74 to 178.27	45,318	54,528
60,000 TO 99,999	19	96.85	94.97	94.54	08.70	100.45	65.96	118.01	91.37 to 100.47	76,605	72,420
100,000 TO 149,999	11	100.99	113.26	115.07	21.21	98.43	80.93	272.50	85.48 to 106.56	123,727	142,373
150,000 TO 249,999	21	100.63	100.80	101.13	10.06	99.67	62.56	125.58	98.30 to 111.02	186,035	188,146
250,000 TO 499,999	10	100.71	104.58	105.15	07.17	99.46	93.02	127.61	95.70 to 112.71	331,850	348,956
500,000 TO 999,999	8	98.89	100.10	104.98	21.92	95.35	50.14	169.53	50.14 to 169.53	723,882	759,926
1,000,000 TO 1,999,999	5	74.17	75.04	76.30	37.10	98.35	39.25	119.30	N/A	1,505,950	1,149,003
2,000,000 TO 4,999,999	4	94.10	92.70	94.28	06.64	98.32	82.29	100.32	N/A	3,548,775	3,345,931
5,000,000 TO 9,999,999	1	45.92	45.92	45.92	00.00	100.00	45.92	45.92	N/A	7,000,000	3,214,109
10,000,000 +											
<u>ALL</u>	<u>95</u>	<u>99.79</u>	<u>101.38</u>	<u>87.45</u>	<u>16.45</u>	<u>115.93</u>	<u>39.25</u>	<u>272.50</u>	<u>98.21 to 100.63</u>	<u>475,075</u>	<u>415,451</u>

24 Dawson
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 95
 Total Sales Price : 45,132,146
 Total Adj. Sales Price : 45,132,146
 Total Assessed Value : 39,467,891
 Avg. Adj. Sales Price : 475,075
 Avg. Assessed Value : 415,451

MEDIAN : 100
 WGT. MEAN : 87
 MEAN : 101
 COD : 16.45
 PRD : 115.93

COV : 30.41
 STD : 30.83
 Avg. Abs. Dev : 16.42
 MAX Sales Ratio : 272.50
 MIN Sales Ratio : 39.25

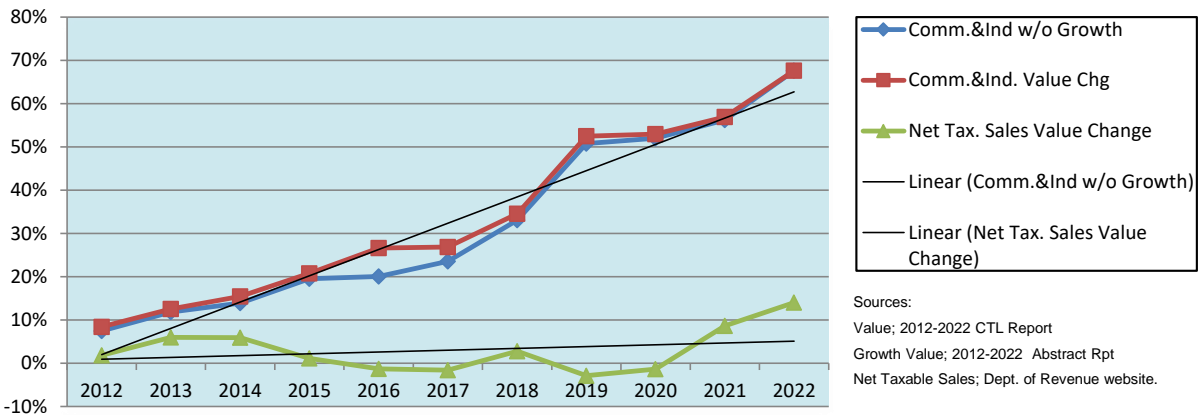
95% Median C.I. : 98.21 to 100.63
 95% Wgt. Mean C.I. : 70.24 to 104.66
 95% Mean C.I. : 95.18 to 107.58

Printed:3/31/2023 11:11:40AM

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
319	2	72.28	72.28	51.02	36.47	141.67	45.92	98.64	N/A	3,875,000	1,976,940
326	1	97.58	97.58	97.58	00.00	100.00	97.58	97.58	N/A	4,900,000	4,781,190
336	1	111.02	111.02	111.02	00.00	100.00	111.02	111.02	N/A	213,000	236,465
343	2	100.06	100.06	100.27	00.27	99.79	99.79	100.32	N/A	2,150,000	2,155,910
344	14	98.44	105.84	83.30	20.56	127.06	39.25	272.50	91.74 to 101.96	204,804	170,600
349	1	73.15	73.15	73.15	00.00	100.00	73.15	73.15	N/A	500,000	365,735
350	4	99.80	103.47	99.73	07.28	103.75	93.28	121.00	N/A	255,438	254,738
352	5	100.57	100.48	105.00	14.63	95.70	65.91	125.58	N/A	328,781	345,219
353	15	96.81	96.04	87.34	11.02	109.96	65.96	143.90	82.29 to 101.37	263,073	229,778
381	1	112.71	112.71	112.71	00.00	100.00	112.71	112.71	N/A	350,000	394,489
384	3	99.87	105.36	104.57	06.61	100.76	98.20	118.01	N/A	82,000	85,747
386	2	106.52	106.52	105.15	04.60	101.30	101.62	111.41	N/A	273,675	287,777
389	1	178.27	178.27	178.27	00.00	100.00	178.27	178.27	N/A	35,000	62,395
406	11	98.99	102.34	112.60	19.80	90.89	51.15	181.45	73.07 to 127.61	72,955	82,147
407	1	123.07	123.07	123.07	00.00	100.00	123.07	123.07	N/A	225,000	276,906
412	1	100.03	100.03	100.03	00.00	100.00	100.03	100.03	N/A	1,860,000	1,860,536
442	5	94.50	114.56	107.48	32.95	106.59	69.94	206.82	N/A	111,800	120,161
444	3	100.63	100.63	100.69	00.50	99.94	99.88	101.39	N/A	143,667	144,655
470	2	105.22	105.22	105.36	01.28	99.87	103.87	106.56	N/A	112,500	118,532
471	3	94.54	91.48	89.94	05.89	101.71	81.59	98.30	N/A	144,167	129,667
494	3	119.30	121.00	114.04	26.65	106.10	74.17	169.53	N/A	1,266,667	1,444,486
528	8	95.09	92.69	92.10	10.61	100.64	62.56	107.35	62.56 to 107.35	599,188	551,859
531	2	46.31	46.31	44.59	08.29	103.86	42.47	50.14	N/A	1,175,000	523,933
544	1	106.35	106.35	106.35	00.00	100.00	106.35	106.35	N/A	650,000	691,275
999	3	111.31	111.25	111.18	03.14	100.06	105.97	116.46	N/A	227,764	253,221
<u>ALL</u>	<u>95</u>	99.79	101.38	87.45	16.45	115.93	39.25	272.50	98.21 to 100.63	475,075	415,451

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	\$ 196,765,240	\$ 34,481	0.02%	\$ 196,730,759		\$ 246,776,223	
2012	\$ 213,323,805	\$ 1,858,302	0.87%	\$ 211,465,503	7.47%	\$ 251,333,062	1.85%
2013	\$ 221,466,541	\$ 1,469,330	0.66%	\$ 219,997,211	3.13%	\$ 261,451,460	4.03%
2014	\$ 227,126,167	\$ 3,004,885	1.32%	\$ 224,121,282	1.20%	\$ 261,368,154	-0.03%
2015	\$ 237,585,741	\$ 2,412,203	1.02%	\$ 235,173,538	3.54%	\$ 249,544,797	-4.52%
2016	\$ 249,127,319	\$ 12,869,825	5.17%	\$ 236,257,494	-0.56%	\$ 243,507,459	-2.42%
2017	\$ 249,577,923	\$ 6,526,312	2.61%	\$ 243,051,611	-2.44%	\$ 242,800,466	-0.29%
2018	\$ 264,743,511	\$ 2,927,365	1.11%	\$ 261,816,146	4.90%	\$ 253,699,738	4.49%
2019	\$ 300,005,639	\$ 3,372,581	1.12%	\$ 296,633,058	12.05%	\$ 239,684,757	-5.52%
2020	\$ 300,999,457	\$ 1,881,259	0.63%	\$ 299,118,198	-0.30%	\$ 243,461,321	1.58%
2021	\$ 308,763,102	\$ 1,344,805	0.44%	\$ 307,418,297	2.13%	\$ 268,036,771	10.09%
2022	\$ 329,796,527	\$ 5,191	0.00%	\$ 329,791,336	6.81%	\$ 281,356,303	4.97%
Ann %chg	4.45%			Average	3.45%	1.13%	1.29%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	7.47%	8.42%	1.85%
2013	11.81%	12.55%	5.95%
2014	13.90%	15.43%	5.91%
2015	19.52%	20.75%	1.12%
2016	20.07%	26.61%	-1.32%
2017	23.52%	26.84%	-1.61%
2018	33.06%	34.55%	2.81%
2019	50.75%	52.47%	-2.87%
2020	52.02%	52.97%	-1.34%
2021	56.24%	56.92%	8.62%
2022	67.61%	67.61%	14.01%

County Number	24
County Name	Dawson

24 Dawson
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 107
Total Sales Price : 89,570,366
Total Adj. Sales Price : 89,570,366
Total Assessed Value : 63,023,147
Avg. Adj. Sales Price : 837,106
Avg. Assessed Value : 589,001

MEDIAN : 71
WGT. MEAN : 70
MEAN : 72
COD : 17.34
PRD : 101.73

COV : 27.10
STD : 19.40
Avg. Abs. Dev : 12.27
MAX Sales Ratio : 205.75
MIN Sales Ratio : 36.48

95% Median C.I. : 66.52 to 73.54
95% Wgt. Mean C.I. : 66.81 to 73.91
95% Mean C.I. : 67.90 to 75.26

Printed:3/31/2023 11:11:41AM

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	7	75.87	67.62	73.47	15.59	92.04	36.48	82.53	36.48 to 82.53	1,377,039	1,011,732
01-JAN-20 To 31-MAR-20	15	75.97	76.48	76.10	13.62	100.50	46.61	115.98	67.73 to 81.78	911,885	693,919
01-APR-20 To 30-JUN-20	9	70.37	74.90	71.89	14.67	104.19	62.12	94.75	63.26 to 91.46	736,909	529,745
01-JUL-20 To 30-SEP-20	4	70.57	72.94	69.91	21.60	104.33	49.17	101.47	N/A	446,750	312,338
01-OCT-20 To 31-DEC-20	13	78.86	75.97	75.12	10.16	101.13	59.99	90.48	68.99 to 85.13	837,192	628,905
01-JAN-21 To 31-MAR-21	13	72.50	74.00	72.52	12.00	102.04	56.18	103.23	64.89 to 74.98	713,884	517,724
01-APR-21 To 30-JUN-21	11	73.78	82.97	70.34	29.85	117.96	43.97	205.75	53.55 to 88.68	996,613	701,015
01-JUL-21 To 30-SEP-21	6	64.45	62.29	62.17	04.86	100.19	56.72	65.70	56.72 to 65.70	872,941	542,700
01-OCT-21 To 31-DEC-21	14	58.43	62.75	64.16	15.80	97.80	40.96	90.63	54.47 to 74.02	737,122	472,919
01-JAN-22 To 31-MAR-22	10	68.22	67.03	65.57	18.40	102.23	41.55	90.48	52.51 to 81.49	762,506	499,986
01-APR-22 To 30-JUN-22	3	52.84	60.41	57.57	16.81	104.93	50.87	77.52	N/A	1,042,788	600,379
01-JUL-22 To 30-SEP-22	2	53.42	53.42	55.48	29.50	96.29	37.66	69.18	N/A	198,053	109,887
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	35	74.71	73.90	74.07	15.25	99.77	36.48	115.98	67.21 to 78.91	906,764	671,656
01-OCT-20 To 30-SEP-21	43	71.74	75.26	71.15	17.10	105.78	43.97	205.75	65.70 to 74.98	845,683	601,710
01-OCT-21 To 30-SEP-22	29	58.98	63.34	63.54	19.41	99.69	37.66	90.63	56.34 to 72.02	740,319	470,401
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	41	74.71	75.62	74.59	13.81	101.38	46.61	115.98	68.51 to 81.67	804,414	600,039
01-JAN-21 To 31-DEC-21	44	66.27	71.07	67.93	19.62	104.62	40.96	205.75	62.09 to 72.90	813,650	552,697
<u>ALL</u>	107	70.77	71.58	70.36	17.34	101.73	36.48	205.75	66.52 to 73.54	837,106	589,001

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	103	70.97	72.43	70.90	16.81	102.16	36.48	205.75	67.43 to 73.78	843,076	597,708
2	4	50.30	49.86	53.38	09.52	93.41	40.96	57.88	N/A	683,377	364,794
<u>ALL</u>	107	70.77	71.58	70.36	17.34	101.73	36.48	205.75	66.52 to 73.54	837,106	589,001

24 Dawson
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2022 Posted on: 1/31/2023

Number of Sales : 107
 Total Sales Price : 89,570,366
 Total Adj. Sales Price : 89,570,366
 Total Assessed Value : 63,023,147
 Avg. Adj. Sales Price : 837,106
 Avg. Assessed Value : 589,001

MEDIAN : 71
 WGT. MEAN : 70
 MEAN : 72
 COD : 17.34
 PRD : 101.73

COV : 27.10
 STD : 19.40
 Avg. Abs. Dev : 12.27
 MAX Sales Ratio : 205.75
 MIN Sales Ratio : 36.48

95% Median C.I. : 66.52 to 73.54
 95% Wgt. Mean C.I. : 66.81 to 73.91
 95% Mean C.I. : 67.90 to 75.26

Printed:3/31/2023 11:11:41AM

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	50	68.75	73.05	68.65	16.15	106.41	52.51	205.75	65.70 to 73.20	840,757	577,198
1	50	68.75	73.05	68.65	16.15	106.41	52.51	205.75	65.70 to 73.20	840,757	577,198
Dry											
County	1	69.18	69.18	69.18	00.00	100.00	69.18	69.18	N/A	224,000	154,965
1	1	69.18	69.18	69.18	00.00	100.00	69.18	69.18	N/A	224,000	154,965
Grass											
County	15	72.50	71.02	73.71	09.54	96.35	56.41	85.63	65.41 to 80.13	1,183,730	872,582
1	14	72.52	71.96	75.17	08.78	95.73	56.41	85.63	65.41 to 80.36	1,161,854	873,310
2	1	57.88	57.88	57.88	00.00	100.00	57.88	57.88	N/A	1,490,000	862,388
ALL	107	70.77	71.58	70.36	17.34	101.73	36.48	205.75	66.52 to 73.54	837,106	589,001

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	74	70.10	72.79	69.50	17.28	104.73	41.55	205.75	66.49 to 73.54	840,748	584,279
1	73	70.37	73.11	69.62	17.02	105.01	41.55	205.75	66.49 to 74.26	847,032	589,710
2	1	49.17	49.17	49.17	00.00	100.00	49.17	49.17	N/A	382,000	187,825
Dry											
County	3	69.18	65.71	50.52	26.50	130.07	36.48	91.46	N/A	398,833	201,509
1	3	69.18	65.71	50.52	26.50	130.07	36.48	91.46	N/A	398,833	201,509
Grass											
County	18	71.76	68.73	74.57	14.31	92.17	37.66	90.11	57.88 to 80.13	1,100,587	820,701
1	17	72.50	69.37	75.93	13.81	91.36	37.66	90.11	56.51 to 80.36	1,077,680	818,249
2	1	57.88	57.88	57.88	00.00	100.00	57.88	57.88	N/A	1,490,000	862,388
ALL	107	70.77	71.58	70.36	17.34	101.73	36.48	205.75	66.52 to 73.54	837,106	589,001

Dawson County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dawson	1	4,546	4,551	4,229	3,989	3,703	3,553	3,394	3,426	4,330
Lincoln	2	2,750	2,735	2,750	2,737	2,667	2,655	2,737	2,736	2,733
Custer	4	3,700	3,710	3,700	3,400	3,000	3,000	2,800	2,625	3,401
Custer	5	3,710	3,710	3,700	3,400	3,000	3,000	2,700	2,625	3,442
Buffalo	1	5,549	5,537	5,350	5,216	3,948	4,859	4,538	4,538	5,115
Gosper	1	5,473	5,473	4,510	3,630	n/a	3,410	3,190	3,025	5,199
Dawson	2	3,399	3,396	3,399	2,941	n/a	1,688	1,556	1,524	3,203
Lincoln	4	2,790	2,768	2,274	2,702	2,790	2,790	2,493	2,603	2,704
Frontier	1	3,175	3,170	3,098	3,123	3,075	3,075	3,020	2,974	3,145

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dawson	1	n/a	2,277	2,277	2,065	2,054	1,854	1,602	1,587	2,021
Lincoln	2	n/a	1,425	1,425	1,425	1,425	1,425	1,425	1,425	1,425
Custer	4	n/a	1,600	1,550	1,300	1,300	1,200	1,130	1,130	1,380
Custer	5	n/a	1,600	1,500	1,300	1,300	1,200	1,130	1,130	1,379
Buffalo	1	2,330	2,329	2,170	2,169	2,020	2,010	1,885	1,885	2,074
Gosper	1	n/a	1,820	1,730	1,635	1,500	1,280	1,215	1,215	1,714
Dawson	2	n/a	1,386	1,385	1,236	1,236	1,077	917	757	1,169
Lincoln	4	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Frontier	1	1,275	1,275	1,225	1,225	1,175	n/a	1,125	1,125	1,252

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dawson	1	1,108	1,108	1,097	1,051	1,015	1,005	979	969	1,082
Lincoln	2	690	679	690	690	688	660	660	650	662
Custer	4	790	823	821	750	819	621	n/a	516	763
Custer	5	752	838	830	750	830	816	750	1,215	813
Buffalo	1	1,300	1,299	1,270	1,255	1,234	1,210	1,180	n/a	1,257
Gosper	1	975	983	975	975	1,269	n/a	975	1,334	977
Dawson	2	757	757	608	607	608	n/a	608	n/a	621
Lincoln	4	625	625	625	625	625	585	585	585	622
Frontier	1	685	685	685	n/a	685	685	685	685	685

County	Mkt Area	CRP	TIMBER	WASTE
Dawson	1	n/a	n/a	50
Lincoln	2	n/a	n/a	338
Custer	4	1,060	n/a	50
Custer	5	1,093	n/a	50
Buffalo	1	1,202	514	490
Gosper	1	n/a	n/a	100
Dawson	2	n/a	n/a	50
Lincoln	4	n/a	n/a	306
Frontier	1	1,188	n/a	n/a

Source: 2023 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.

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2019 to 09/30/2022 Posted Before : 01/31/2023

Number of Sales :	28	Median :	44	COV :	16.90	95% Median C.I. :	39.99 to 49.03
Total Sales Price :	21,179,954	Wgt. Mean :	45	STD :	07.51	95% Wgt. Mean C.I. :	33.34 to 56.18
Total Adj. Sales Price :	22,203,287	Mean :	44	Avg.Abs.Dev :	06.04	95% Mean C.I. :	41.54 to 47.36
Total Assessed Value :	9,938,500						
Avg. Adj. Sales Price :	792,975	COD :	13.65	MAX Sales Ratio :	57.11		
Avg. Assessed Value :	354,946	PRD :	99.31	MIN Sales Ratio :	25.10		

Printed : 03/30/2023

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019	1	42.89	42.89	42.89		100.00	42.89	42.89	N/A	950,000	407,485
01/01/2020 To 03/31/2020	2	45.00	45.00	44.62	01.49	100.85	44.33	45.67	N/A	1,298,772	579,504
<u>Study Yrs</u>											
04/01/2020 To 06/30/2020											
07/01/2020 To 09/30/2020	2	47.05	47.05	45.38	06.14	103.68	44.16	49.93	N/A	545,000	247,299
10/01/2020 To 12/31/2020	2	47.46	47.46	43.87	15.74	108.18	39.99	54.93	N/A	770,000	337,813
01/01/2021 To 03/31/2021	4	45.00	44.06	42.96	10.31	102.56	37.45	48.80	N/A	613,900	263,744
04/01/2021 To 06/30/2021	5	53.42	51.38	51.17	06.70	100.41	43.61	57.11	N/A	895,000	457,936
07/01/2021 To 09/30/2021	2	40.57	40.57	41.06	06.80	98.81	37.81	43.32	N/A	797,990	327,674
10/01/2021 To 12/31/2021	4	42.56	43.03	45.10	14.03	95.41	36.31	50.69	N/A	914,625	412,533
01/01/2022 To 03/31/2022	4	43.30	43.96	44.19	17.74	99.48	35.01	54.25	N/A	602,515	266,270
04/01/2022 To 06/30/2022	1	35.23	35.23	35.23		100.00	35.23	35.23	N/A	1,258,497	443,365
07/01/2022 To 09/30/2022	1	25.10	25.10	25.10		100.00	25.10	25.10	N/A	172,106	43,206
<u>Calendar Yrs</u>											
10/01/2019 To 09/30/2020	5	44.33	45.40	44.44	03.86	102.16	42.89	49.93	N/A	927,509	412,218
10/01/2020 To 09/30/2021	13	48.60	46.86	46.45	11.63	100.88	37.45	57.11	39.99 to 53.57	774,352	359,664
10/01/2021 To 09/30/2022	10	37.69	40.83	42.70	18.55	95.62	25.10	54.25	35.01 to 50.69	749,916	320,178
01/01/2020 To 12/31/2020	6	45.00	46.50	44.56	08.18	104.35	39.99	54.93	39.99 to 54.93	871,257	388,205
01/01/2021 To 12/31/2021	15	47.30	45.76	46.37	11.80	98.68	36.31	57.11	37.81 to 50.69	812,339	376,676
<u>ALL</u>											
10/01/2019 To 09/30/2022	28	44.25	44.45	44.76	13.65	99.31	25.10	57.11	39.99 to 49.03	792,975	354,946

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2019 to 09/30/2022 Posted Before : 01/31/2023

Number of Sales :	28	Median :	44	COV :	16.90	95% Median C.I. :	39.99 to 49.03
Total Sales Price :	21,179,954	Wgt. Mean :	45	STD :	07.51	95% Wgt. Mean C.I. :	33.34 to 56.18
Total Adj. Sales Price :	22,203,287	Mean :	44	Avg.Abs.Dev :	06.04	95% Mean C.I. :	41.54 to 47.36
Total Assessed Value :	9,938,500						
Avg. Adj. Sales Price :	792,975	COD :	13.65	MAX Sales Ratio :	57.11		
Avg. Assessed Value :	354,946	PRD :	99.31	MIN Sales Ratio :	25.10		

Printed : 03/30/2023

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	28	44.25	44.45	44.76	13.65	99.31	25.10	57.11	39.99 to 49.03	792,975	354,946
_____ALL_____											
10/01/2019 To 09/30/2022	28	44.25	44.45	44.76	13.65	99.31	25.10	57.11	39.99 to 49.03	792,975	354,946

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
100009											
210180											
240001											
240004											
240011	28	44.25	44.45	44.76	13.65	99.31	25.10	57.11	39.99 to 49.03	792,975	354,946
240020											
240101											
320095											
370030											
_____ALL_____											
10/01/2019 To 09/30/2022	28	44.25	44.45	44.76	13.65	99.31	25.10	57.11	39.99 to 49.03	792,975	354,946

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2019 to 09/30/2022 Posted Before : 01/31/2023

Number of Sales :	28	Median :	44	COV :	16.90	95% Median C.I. :	39.99 to 49.03
Total Sales Price :	21,179,954	Wgt. Mean :	45	STD :	07.51	95% Wgt. Mean C.I. :	33.34 to 56.18
Total Adj. Sales Price :	22,203,287	Mean :	44	Avg.Abs.Dev :	06.04	95% Mean C.I. :	41.54 to 47.36
Total Assessed Value :	9,938,500						
Avg. Adj. Sales Price :	792,975	COD :	13.65	MAX Sales Ratio :	57.11		
Avg. Assessed Value :	354,946	PRD :	99.31	MIN Sales Ratio :	25.10		

Printed : 03/30/2023

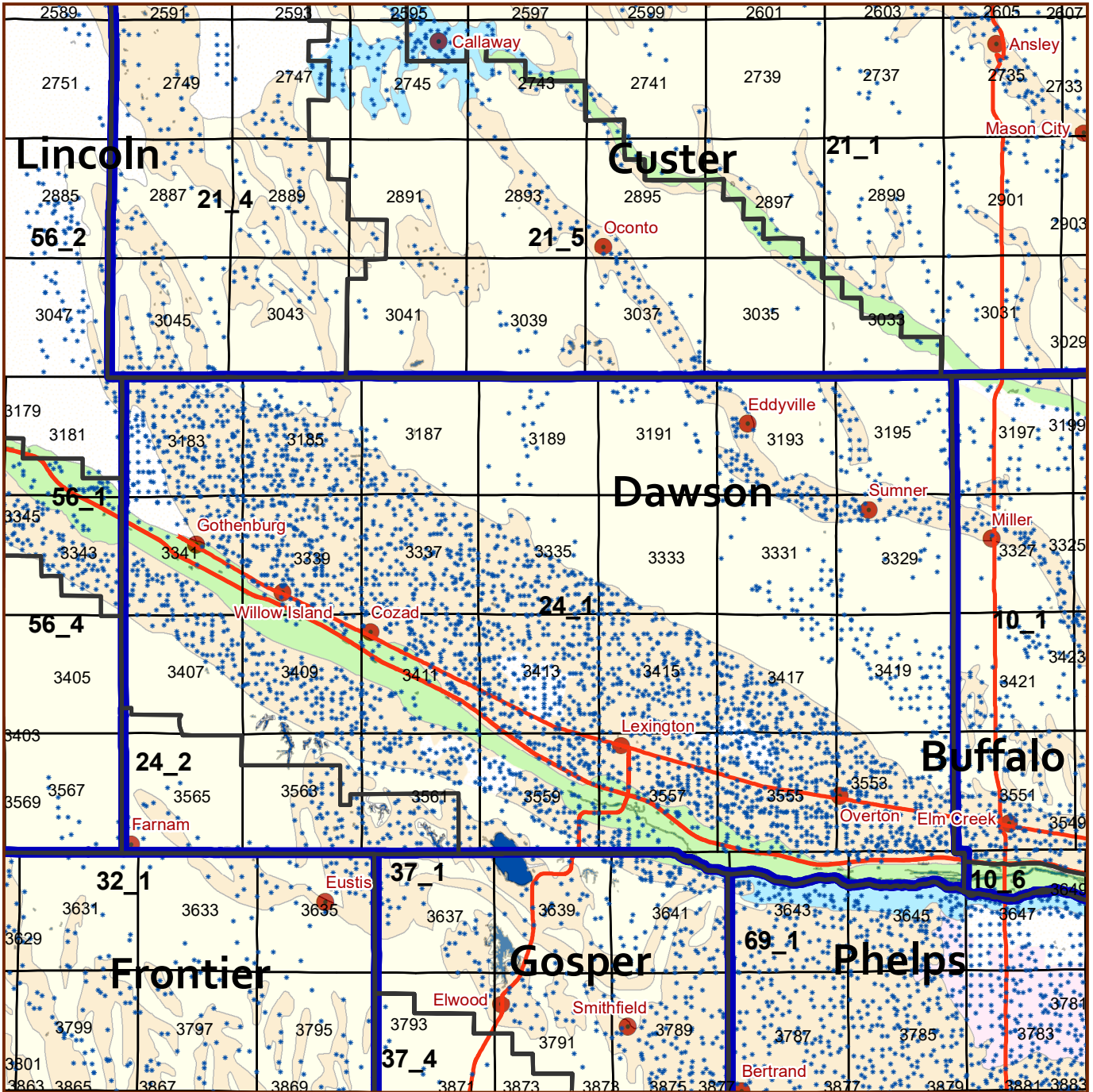
95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	16	43.74	44.13	43.03	12.94	102.56	35.01	57.11	37.45 to 49.03	791,474	340,589
1	16	43.74	44.13	43.03	12.94	102.56	35.01	57.11	37.45 to 49.03	791,474	340,589
<u>Grass</u>											
County	4	51.68	50.13	50.84	06.50	98.60	43.61	53.57	N/A	866,250	440,428
1	4	51.68	50.13	50.84	06.50	98.60	43.61	53.57	N/A	866,250	440,428
<u>ALL</u>											
10/01/2019 To 09/30/2022	28	44.25	44.45	44.76	13.65	99.31	25.10	57.11	39.99 to 49.03	792,975	354,946

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	20	44.25	44.70	44.02	12.14	101.54	35.01	57.11	39.99 to 48.80	821,709	361,679
1	20	44.25	44.70	44.02	12.14	101.54	35.01	57.11	39.99 to 48.80	821,709	361,679
<u>Grass</u>											
County	5	49.93	45.13	49.63	15.34	90.93	25.10	53.57	N/A	727,421	360,983
1	5	49.93	45.13	49.63	15.34	90.93	25.10	53.57	N/A	727,421	360,983
<u>ALL</u>											
10/01/2019 To 09/30/2022	28	44.25	44.45	44.76	13.65	99.31	25.10	57.11	39.99 to 49.03	792,975	354,946

DAWSON COUNTY



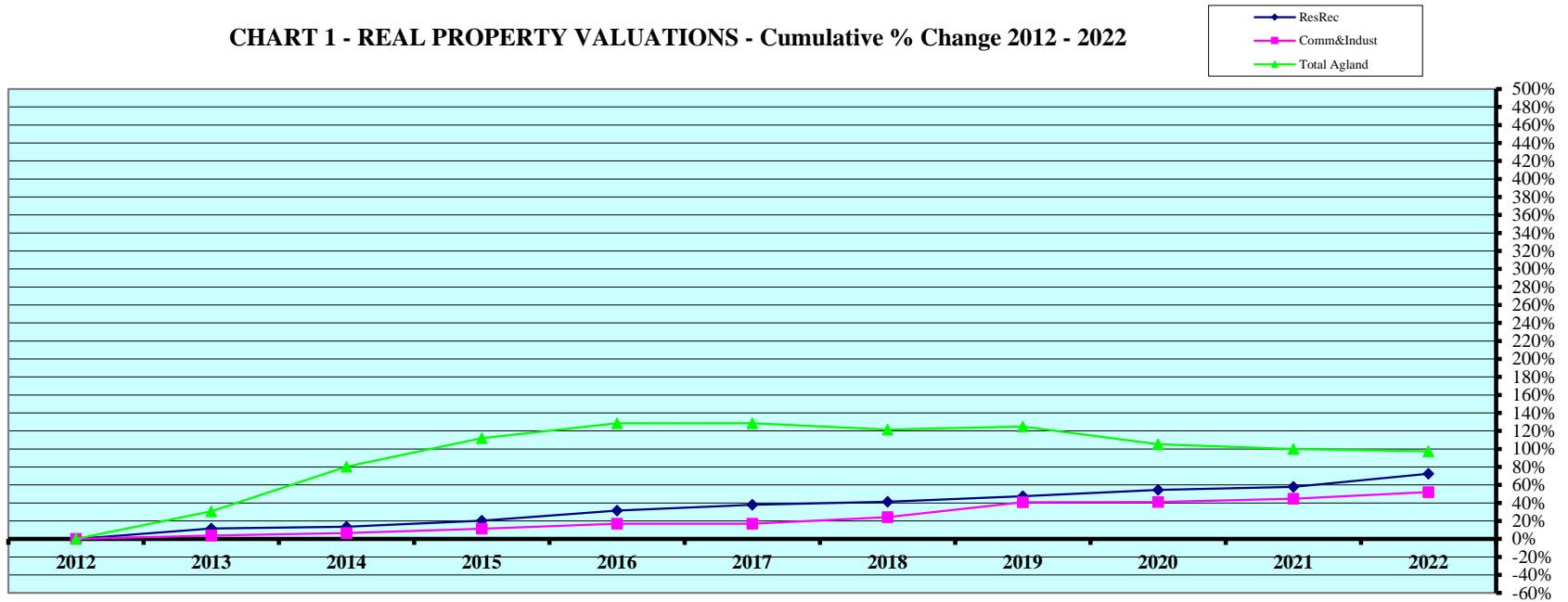
Legend

- Market Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2012 - 2022



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
2012	587,681,526	-	-	-	213,323,805	-	-	-	774,575,677	-	-	-
2013	655,852,170	68,170,644	11.60%	11.60%	221,466,541	8,142,736	3.82%	3.82%	1,011,158,114	236,582,437	30.54%	30.54%
2014	668,039,748	12,187,578	1.86%	13.67%	227,126,167	5,659,626	2.56%	6.47%	1,395,591,635	384,433,521	38.02%	80.17%
2015	707,005,113	38,965,365	5.83%	20.30%	237,585,741	10,459,574	4.61%	11.37%	1,641,643,143	246,051,508	17.63%	111.94%
2016	773,044,351	66,039,238	9.34%	31.54%	249,127,319	11,541,578	4.86%	16.78%	1,769,967,049	128,323,906	7.82%	128.51%
2017	810,261,475	37,217,124	4.81%	37.87%	249,577,923	450,604	0.18%	16.99%	1,770,728,075	761,026	0.04%	128.61%
2018	831,155,570	20,894,095	2.58%	41.43%	264,743,511	15,165,588	6.08%	24.10%	1,714,996,890	-55,731,185	-3.15%	121.41%
2019	866,943,677	35,788,107	4.31%	47.52%	300,005,639	35,262,128	13.32%	40.63%	1,741,232,061	26,235,171	1.53%	124.80%
2020	907,838,079	40,894,402	4.72%	54.48%	300,999,457	993,818	0.33%	41.10%	1,589,427,619	-151,804,442	-8.72%	105.20%
2021	927,816,606	19,978,527	2.20%	57.88%	308,763,102	7,763,645	2.58%	44.74%	1,548,308,062	-41,119,557	-2.59%	99.89%
2022	1,013,450,614	85,634,008	9.23%	72.45%	324,433,047	15,669,945	5.08%	52.08%	1,529,878,837	-18,429,225	-1.19%	97.51%

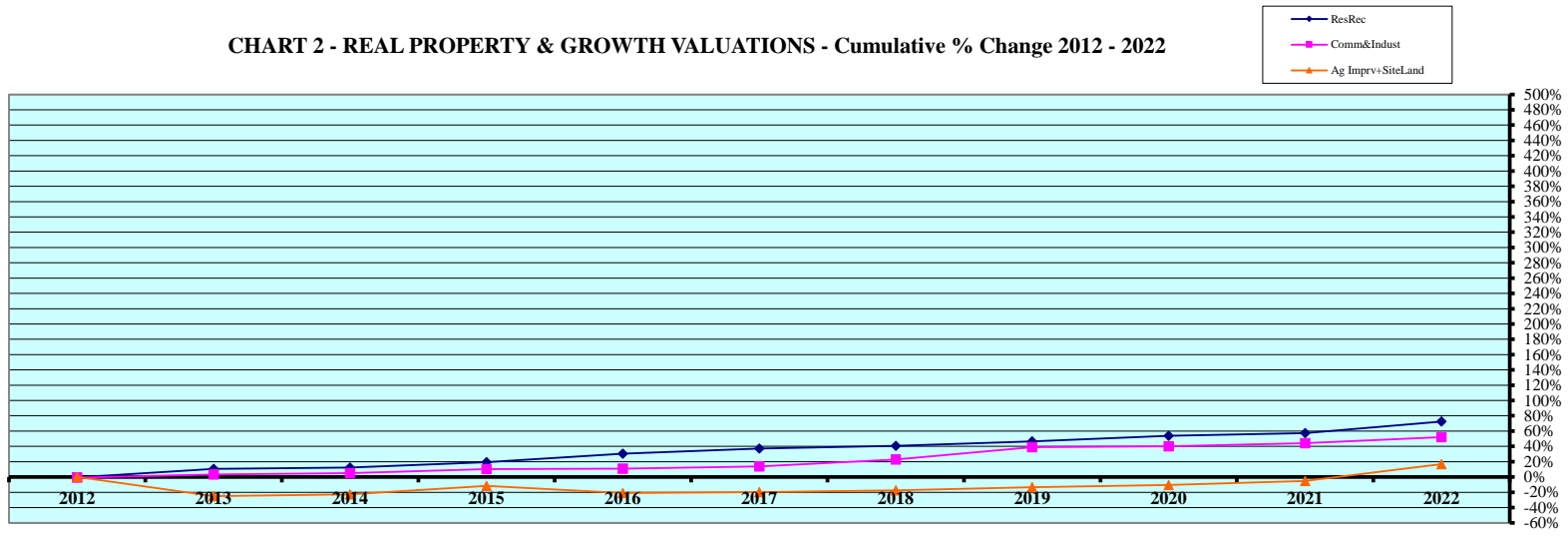
Rate Annual %chg: Residential & Recreational **5.60%** Commercial & Industrial **4.28%** Agricultural Land **7.04%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2012 - 2022



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	
2012	587,681,526	3,037,043	0.52%	584,644,483	-	-0.52%	213,323,805	1,858,302	0.87%	211,465,503	-	-0.87%	
2013	655,852,170	5,599,093	0.85%	650,253,077	10.65%	10.65%	221,466,541	1,469,330	0.66%	219,997,211	3.13%	3.13%	
2014	668,039,748	8,613,745	1.29%	659,426,003	0.54%	12.21%	227,126,167	3,004,885	1.32%	224,121,282	1.20%	5.06%	
2015	707,005,113	5,128,780	0.73%	701,876,333	5.07%	19.43%	237,585,741	2,412,203	1.02%	235,173,538	3.54%	10.24%	
2016	773,044,351	6,499,088	0.84%	766,545,263	8.42%	30.44%	249,127,319	12,869,825	5.17%	236,257,494	-0.56%	10.75%	
2017	810,261,475	4,457,116	0.55%	805,804,359	4.24%	37.12%	249,577,923	6,526,312	2.61%	243,051,611	-2.44%	13.94%	
2018	831,155,570	3,590,875	0.43%	827,564,695	2.14%	40.82%	264,743,511	2,927,365	1.11%	261,816,146	4.90%	22.73%	
2019	866,943,677	5,700,070	0.66%	861,243,607	3.62%	46.55%	300,005,639	3,372,581	1.12%	296,633,058	12.05%	39.05%	
2020	907,838,079	3,561,798	0.39%	904,276,281	4.31%	53.87%	300,999,457	1,881,259	0.63%	299,118,198	-0.30%	40.22%	
2021	927,816,606	3,392,892	0.37%	924,423,714	1.83%	57.30%	308,763,102	1,344,805	0.44%	307,418,297	2.13%	44.11%	
2022	1,013,450,614	0	0.00%	1,013,450,614	9.23%	72.45%	324,433,047	5,191	0.00%	324,427,856	5.07%	52.08%	
Rate Ann%chg	5.60%			Resid & Recreat w/o growth			4.28%			C & I w/o growth			2.87%

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
2012	126,319,177	59,278,775	185,597,952	5,628,199	3.03%	179,969,753	-	-
2013	82,801,209	61,221,872	144,023,081	4,899,930	3.40%	139,123,151	-25.04%	-25.04%
2014	84,405,233	64,518,622	148,923,855	5,553,356	3.73%	143,370,499	-0.45%	-22.75%
2015	92,479,298	74,208,181	166,687,479	2,874,433	1.72%	163,813,046	10.00%	-11.74%
2016	76,672,198	73,746,231	150,418,429	3,822,958	2.54%	146,595,471	-12.05%	-21.01%
2017	86,428,616	67,338,039	153,766,655	4,786,701	3.11%	148,979,954	-0.96%	-19.73%
2018	86,869,320	68,689,935	155,559,255	2,436,625	1.57%	153,122,630	-0.42%	-17.50%
2019	92,487,232	72,071,736	164,558,968	3,921,136	2.38%	160,637,832	3.26%	-13.45%
2020	97,527,409	72,991,742	170,519,151	4,414,594	2.59%	166,104,557	0.94%	-10.50%
2021	99,846,807	81,119,812	180,966,619	4,880,118	2.70%	176,086,501	3.26%	-5.12%
2022	107,636,909	109,174,128	216,811,037	0	0.00%	216,811,037	19.81%	16.82%
Rate Ann%chg	-1.59%	6.30%	1.57%	Ag Imprv+Site w/o growth			-0.16%	

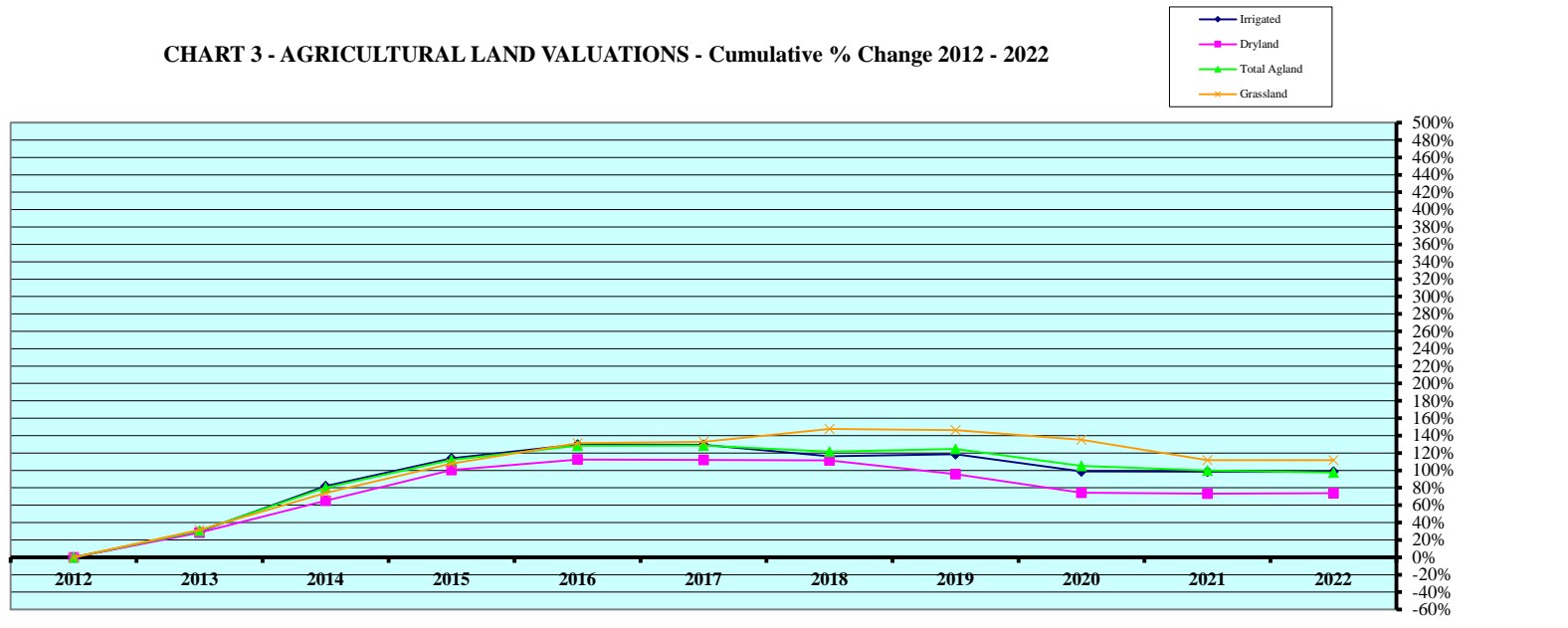
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.
Sources:
Value; 2012 - 2022 CTL
Growth Value; 2012 - 2022 Abstract of Asmnt Rpt.
Prepared as of 12/29/2022

Cnty# 24
County DAWSON

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2012 - 2022



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
2012	610,173,692	-	-	-	28,068,375	-	-	-	126,472,158	-	-	-
2013	790,938,354	180,764,662	29.63%	29.63%	36,042,108	7,973,733	28.41%	28.41%	166,295,951	39,823,793	31.49%	31.49%
2014	1,111,112,004	320,173,650	40.48%	82.10%	46,352,094	10,309,986	28.61%	65.14%	220,218,537	53,922,586	32.43%	74.12%
2015	1,304,575,715	193,463,711	17.41%	113.80%	56,272,168	9,920,074	21.40%	100.48%	262,905,140	42,686,603	19.38%	107.88%
2016	1,402,378,038	97,802,323	7.50%	129.83%	59,631,285	3,359,117	5.97%	112.45%	292,621,316	29,716,176	11.30%	131.37%
2017	1,399,450,660	-2,927,378	-0.21%	129.35%	59,501,801	-129,484	-0.22%	111.99%	294,479,194	1,857,878	0.63%	132.84%
2018	1,319,410,717	-80,039,943	-5.72%	116.24%	59,342,136	-159,665	-0.27%	111.42%	313,234,164	18,754,970	6.37%	147.67%
2019	1,333,592,124	14,181,407	1.07%	118.56%	54,898,563	-4,443,573	-7.49%	95.59%	311,373,125	-1,861,039	-0.59%	146.20%
2020	1,213,267,268	-120,324,856	-9.02%	98.84%	48,896,426	-6,002,137	-10.93%	74.20%	297,405,936	-13,967,189	-4.49%	135.16%
2021	1,211,941,705	-1,325,563	-0.11%	98.62%	48,632,337	-264,089	-0.54%	73.26%	267,873,341	-29,532,595	-9.93%	111.80%
2022	1,211,662,187	-279,518	-0.02%	98.58%	48,743,384	111,047	0.23%	73.66%	267,835,962	-37,379	-0.01%	111.77%

Rate Ann.%chg: Irrigated **7.10%** Dryland **5.67%** Grassland **7.79%**

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
2012	89,019	-	-	-	9,772,433	-	-	-	774,575,677	-	-	-
2013	127,046	38,027	42.72%	42.72%	17,754,655	7,982,222	81.68%	81.68%	1,011,158,114	236,582,437	30.54%	30.54%
2014	128,401	1,355	1.07%	44.24%	17,780,599	25,944	0.15%	81.95%	1,395,591,635	384,433,521	38.02%	80.17%
2015	127,351	-1,050	-0.82%	43.06%	17,762,769	-17,830	-0.10%	81.76%	1,641,643,143	246,051,508	17.63%	111.94%
2016	128,274	923	0.72%	44.10%	15,208,136	-2,554,633	-14.38%	55.62%	1,769,967,049	128,323,906	7.82%	128.51%
2017	128,364	90	0.07%	44.20%	17,168,056	1,959,920	12.89%	75.68%	1,770,728,075	761,026	0.04%	128.61%
2018	128,364	0	0.00%	44.20%	22,881,509	5,713,453	33.28%	134.14%	1,714,996,890	-55,731,185	-3.15%	121.41%
2019	78,490	-49,874	-38.85%	-11.83%	41,289,759	18,408,250	80.45%	322.51%	1,741,232,061	26,235,171	1.53%	124.80%
2020	93,913	15,423	19.65%	5.50%	29,764,076	-11,525,683	-27.91%	204.57%	1,589,427,619	-151,804,442	-8.72%	105.20%
2021	95,015	1,102	1.17%	6.74%	19,765,664	-9,998,412	-33.59%	102.26%	1,548,308,062	-41,119,557	-2.59%	99.89%
2022	95,706	691	0.73%	7.51%	1,541,598	-18,224,066	-92.20%	-84.23%	1,529,878,837	-18,429,225	-1.19%	97.51%

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

Rate Ann.%chg: Total Agric Land **7.04%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2012 - 2022 (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
2012	610,259,310	289,014	2,112			28,254,364	33,111	853			126,329,552	266,630	474		
2013	792,058,164	288,796	2,743	29.89%	29.89%	36,106,663	33,041	1,093	28.06%	28.06%	165,862,375	266,944	621	31.14%	31.14%
2014	1,111,938,513	288,390	3,856	40.58%	82.60%	46,320,515	32,706	1,416	29.60%	65.97%	220,039,278	267,716	822	32.28%	73.47%
2015	1,305,705,465	288,089	4,532	17.55%	114.65%	55,799,835	32,692	1,707	20.52%	100.02%	262,866,293	268,028	981	19.32%	106.99%
2016	1,402,595,942	287,812	4,873	7.52%	130.80%	59,559,427	32,844	1,813	6.24%	112.51%	292,504,208	266,465	1,098	11.93%	131.68%
2017	1,400,365,042	287,338	4,874	0.01%	130.81%	59,638,870	32,891	1,813	-0.01%	112.49%	292,456,387	266,430	1,098	0.00%	131.68%
2018	1,320,867,229	287,085	4,601	-5.59%	117.90%	59,114,398	32,745	1,805	-0.44%	111.56%	312,925,643	268,054	1,167	6.35%	146.39%
2019	1,326,280,437	288,561	4,596	-0.10%	117.67%	57,260,590	31,753	1,803	-0.11%	111.32%	312,315,845	267,573	1,167	-0.02%	146.35%
2020	1,217,783,519	291,958	4,171	-9.25%	97.54%	50,568,672	28,870	1,752	-2.87%	105.27%	297,027,232	265,868	1,117	-4.29%	135.79%
2021	1,211,207,651	292,309	4,144	-0.66%	96.24%	49,149,402	28,318	1,736	-0.91%	103.40%	267,743,784	265,922	1,007	-9.88%	112.50%
2022	1,211,875,518	292,471	4,144	0.00%	96.24%	48,649,786	28,067	1,733	-0.13%	103.12%	267,884,862	266,132	1,007	-0.03%	112.45%

Rate Annual %chg Average Value/Acre: 6.97%

7.34%

7.83%

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
2012	89,029	2,543	35			9,113,925	19,315	472			774,046,180	610,613	1,268		
2013	127,046	2,541	50	42.86%	42.86%	17,153,147	19,315	888	88.21%	88.21%	1,011,307,395	610,637	1,656	30.65%	30.65%
2014	127,046	2,541	50	0.00%	42.86%	17,153,147	19,315	888	0.00%	88.21%	1,395,578,499	610,667	2,285	37.99%	80.28%
2015	127,351	2,547	50	0.00%	42.86%	17,157,036	19,329	888	-0.05%	88.12%	1,641,655,980	610,684	2,688	17.63%	112.06%
2016	127,324	2,546	50	0.00%	42.86%	15,228,724	17,068	892	0.52%	89.10%	1,770,015,625	606,735	2,917	8.52%	130.13%
2017	128,124	2,562	50	0.00%	42.86%	15,190,616	17,050	891	-0.15%	88.82%	1,767,779,039	606,271	2,916	-0.05%	130.02%
2018	128,146	2,563	50	0.00%	42.86%	41,932,975	19,238	2,180	144.65%	361.94%	1,734,968,391	609,686	2,846	-2.41%	124.48%
2019	105,117	2,102	50	0.00%	42.86%	53,965,957	19,561	2,759	26.57%	484.69%	1,749,927,946	609,550	2,871	0.88%	126.47%
2020	101,333	2,019	50	0.38%	43.40%	26,689,320	20,621	1,294	-53.09%	174.30%	1,592,170,076	609,336	2,613	-8.98%	106.13%
2021	93,660	1,865	50	0.04%	43.45%	28,049,353	20,637	1,359	5.01%	188.05%	1,556,243,850	609,052	2,555	-2.21%	101.57%
2022	94,912	1,890	50	0.00%	43.45%	19,784,863	20,577	961	-29.26%	103.77%	1,548,289,941	609,138	2,542	-0.53%	100.51%

24
DAWSON

Rate Annual %chg Average Value/Acre: 7.20%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2012 - 2022 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 4

CHART 5 - 2022 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
24,111	DAWSON	160,132,514	54,681,095	202,961,222	934,525,154	256,625,548	67,807,499	78,925,460	1,529,878,837	107,636,909	109,174,128	4,257	3,502,352,623
cnty sectorvalue % of total value:		4.57%	1.56%	5.79%	26.68%	7.33%	1.94%	2.25%	43.68%	3.07%	3.12%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
3,977	COZAD	8,523,940	7,668,438	10,458,045	128,000,706	43,241,327	1,661,571	0	0	0	0	0	199,554,027
16.49%	%sector of county sector	5.32%	14.02%	5.15%	13.70%	16.85%	2.45%						5.70%
	%sector of municipality	4.27%	3.84%	5.24%	64.14%	21.67%	0.83%						100.00%
97	EDDYVILLE	19,754	19,706	3,193	2,292,986	269,060	0	0	0	0	0	0	2,604,699
0.40%	%sector of county sector	0.01%	0.04%	0.00%	0.25%	0.10%							0.07%
	%sector of municipality	0.76%	0.76%	0.12%	88.03%	10.33%							100.00%
171	FARNAM	226,830	261,019	41,079	4,761,405	1,268,898	0	0	0	0	0	0	6,559,231
0.71%	%sector of county sector	0.14%	0.48%	0.02%	0.51%	0.49%							0.19%
	%sector of municipality	3.46%	3.98%	0.63%	72.59%	19.35%							100.00%
3,574	GOTHENBURG	9,929,847	4,202,358	5,690,822	169,117,668	55,342,485	15,759,252	0	182,292	0	10,533	0	260,235,257
14.82%	%sector of county sector	6.20%	7.69%	2.80%	18.10%	21.57%	23.24%		0.01%		0.01%		7.43%
	%sector of municipality	3.82%	1.61%	2.19%	64.99%	21.27%	6.06%		0.07%		0.00%		100.00%
10,250	LEXINGTON	20,853,813	6,560,213	8,551,316	284,941,205	109,936,861	18,733,217	0	0	0	0	0	449,576,625
42.51%	%sector of county sector	13.02%	12.00%	4.21%	30.49%	42.84%	27.63%						12.84%
	%sector of municipality	4.64%	1.46%	1.90%	63.38%	24.45%	4.17%						100.00%
594	OVERTON	387,545	1,081,559	3,124,141	16,839,010	4,202,704	67,902	0	8,281	0	13,825	0	25,724,967
2.46%	%sector of county sector	0.24%	1.98%	1.54%	1.80%	1.64%	0.10%		0.00%		0.01%		0.73%
	%sector of municipality	1.51%	4.20%	12.14%	65.46%	16.34%	0.26%		0.03%		0.05%		100.00%
236	SUMNER	151,309	65,331	9,159	7,574,143	797,509	0	1,780	0	0	0	0	8,599,231
0.98%	%sector of county sector	0.09%	0.12%	0.00%	0.81%	0.31%		0.00%					0.25%
	%sector of municipality	1.76%	0.76%	0.11%	88.08%	9.27%		0.02%					100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
18,900	Total Municipalities	40,093,038	19,858,625	27,877,755	613,527,129	215,058,846	36,221,943	1,780	190,573	0	24,358	0	952,854,044
78.39%	%all municip.sectors of cnty	25.04%	36.32%	13.74%	65.65%	83.80%	53.42%	0.00%	0.01%		0.02%		27.21%

24 DAWSON

Sources: 2022 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2022 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2022

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 16,286	Value : 3,372,854,800	Growth 33,570,065	Sum Lines 17, 25, & 41
--	-------------------------	------------------------------	--------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	776	4,126,768	146	1,228,385	1,035	9,679,322	1,957	15,034,475	
02. Res Improve Land	5,711	50,649,519	182	3,226,339	1,151	46,561,437	7,044	100,437,295	
03. Res Improvements	6,556	671,880,932	191	28,311,692	1,314	260,813,113	8,061	961,005,737	
04. Res Total	7,332	726,657,219	337	32,766,416	2,349	317,053,872	10,018	1,076,477,507	16,391,470
% of Res Total	73.19	67.50	3.36	3.04	23.45	29.45	61.51	31.92	48.83
05. Com UnImp Land	148	3,497,136	5	100,735	33	763,547	186	4,361,418	
06. Com Improve Land	891	23,926,575	36	1,138,710	74	2,590,046	1,001	27,655,331	
07. Com Improvements	912	227,934,366	37	16,353,447	100	28,749,601	1,049	273,037,414	
08. Com Total	1,060	255,358,077	42	17,592,892	133	32,103,194	1,235	305,054,163	11,169,610
% of Com Total	85.83	83.71	3.40	5.77	10.77	10.52	7.58	9.04	33.27
09. Ind UnImp Land	3	43,350	1	254,196	0	0	4	297,546	
10. Ind Improve Land	14	819,727	7	1,228,007	2	57,485	23	2,105,219	
11. Ind Improvements	14	36,746,730	7	33,250,212	3	1,178,645	24	71,175,587	
12. Ind Total	17	37,609,807	8	34,732,415	3	1,236,130	28	73,578,352	1,558,535
% of Ind Total	60.71	51.12	28.57	47.20	10.71	1.68	0.17	2.18	4.64
13. Rec UnImp Land	0	0	0	0	34	1,697,081	34	1,697,081	
14. Rec Improve Land	1	780	0	0	309	23,443,931	310	23,444,711	
15. Rec Improvements	1	1,000	0	0	316	58,556,029	317	58,557,029	
16. Rec Total	1	1,780	0	0	350	83,697,041	351	83,698,821	15,935
% of Rec Total	0.28	0.00	0.00	0.00	99.72	100.00	2.16	2.48	0.05
Res & Rec Total	7,333	726,658,999	337	32,766,416	2,699	400,750,913	10,369	1,160,176,328	16,407,405
% of Res & Rec Total	70.72	62.63	3.25	2.82	26.03	34.54	63.67	34.40	48.88
Com & Ind Total	1,077	292,967,884	50	52,325,307	136	33,339,324	1,263	378,632,515	12,728,145
% of Com & Ind Total	85.27	77.38	3.96	13.82	10.77	8.81	7.76	11.23	37.92
17. Taxable Total	8,410	1,019,626,883	387	85,091,723	2,835	434,090,237	11,632	1,538,808,843	29,135,550
% of Taxable Total	72.30	66.26	3.33	5.53	24.37	28.21	71.42	45.62	86.79

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	53	222,565	7,867,530	4	38,324	1,011,437
19. Commercial	31	2,026,747	50,454,183	0	0	0
20. Industrial	1	9,406	1,300,606	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	57	260,889	8,878,967
19. Commercial	0	0	0	31	2,026,747	50,454,183
20. Industrial	0	0	0	1	9,406	1,300,606
21. Other	0	0	0	0	0	0
22. Total Sch II				89	2,297,042	60,633,756

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	0	0	0	0	1	4,257	1	4,257	0
25. Total	0	0	0	0	1	4,257	1	4,257	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	1,412	4	64	1,480

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	15,015	2	499,959	3,490	1,229,099,273	3,493	1,229,614,247
28. Ag-Improved Land	2	11,877	0	0	1,112	396,118,269	1,114	396,130,146
29. Ag Improvements	2	57,745	0	0	1,158	208,239,562	1,160	208,297,307

30. Ag Total				4,653	1,834,041,700
--------------	--	--	--	-------	---------------

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	1	10.01	15,015	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	2	0.00	57,745	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	1	0.15	0	1	2.30	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	74	72.20	1,530,200	74	72.20	1,530,200	
32. HomeSite Improv Land	458	462.53	9,881,150	458	462.53	9,881,150	
33. HomeSite Improvements	705	0.00	106,759,247	705	0.00	106,759,247	1,252,356
34. HomeSite Total				779	534.73	118,170,597	
35. FarmSite UnImp Land	101	295.50	755,530	102	305.51	770,545	
36. FarmSite Improv Land	853	3,022.80	8,711,315	853	3,022.80	8,711,315	
37. FarmSite Improvements	1,092	0.00	101,480,315	1,094	0.00	101,538,060	3,182,159
38. FarmSite Total				1,196	3,328.31	111,019,920	
39. Road & Ditches	3,469	8,759.88	0	3,471	8,762.33	0	
40. Other- Non Ag Use	193	17,202.47	18,299,346	193	17,202.47	18,299,346	
41. Total Section VI				1,975	29,827.84	247,489,863	4,434,515

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	212.43	226,318	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	3	212.43	226,318

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	162,236.72	58.33%	737,591,202	61.25%	4,546.39
46. 1A	38,995.98	14.02%	177,463,942	14.74%	4,550.83
47. 2A1	21,855.32	7.86%	92,422,666	7.67%	4,228.84
48. 2A	10,113.61	3.64%	40,344,151	3.35%	3,989.09
49. 3A1	9,655.95	3.47%	35,752,410	2.97%	3,702.63
50. 3A	4,318.04	1.55%	15,340,498	1.27%	3,552.65
51. 4A1	19,285.84	6.93%	65,447,316	5.43%	3,393.54
52. 4A	11,659.99	4.19%	39,944,411	3.32%	3,425.77
53. Total	278,121.45	100.00%	1,204,306,596	100.00%	4,330.15
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	8,104.44	39.38%	18,453,453	44.37%	2,276.96
56. 2D1	1,674.63	8.14%	3,813,080	9.17%	2,276.97
57. 2D	1,041.58	5.06%	2,150,870	5.17%	2,065.01
58. 3D1	3,180.53	15.45%	6,532,107	15.71%	2,053.78
59. 3D	611.67	2.97%	1,134,040	2.73%	1,854.01
60. 4D1	2,539.99	12.34%	4,069,068	9.78%	1,602.00
61. 4D	3,426.72	16.65%	5,436,711	13.07%	1,586.56
62. Total	20,579.56	100.00%	41,589,329	100.00%	2,020.90
Grass					
63. 1G1	19,893.53	8.29%	22,034,612	8.48%	1,107.63
64. 1G	3,459.30	1.44%	3,832,435	1.48%	1,107.86
65. 2G1	178,321.23	74.29%	195,604,570	75.32%	1,096.92
66. 2G	919.74	0.38%	966,647	0.37%	1,051.00
67. 3G1	15,339.40	6.39%	15,563,596	5.99%	1,014.62
68. 3G	3,159.05	1.32%	3,174,847	1.22%	1,005.00
69. 4G1	18,733.02	7.80%	18,339,627	7.06%	979.00
70. 4G	199.83	0.08%	193,635	0.07%	969.00
71. Total	240,025.10	100.00%	259,709,969	100.00%	1,082.01
Irrigated Total					
	278,121.45	51.11%	1,204,306,596	79.44%	4,330.15
Dry Total					
	20,579.56	3.78%	41,589,329	2.74%	2,020.90
Grass Total					
	240,025.10	44.11%	259,709,969	17.13%	1,082.01
72. Waste	1,905.87	0.35%	95,767	0.01%	50.25
73. Other	3,532.41	0.65%	10,237,676	0.68%	2,898.21
74. Exempt	224.61	0.04%	598,648	0.04%	2,665.28
75. Market Area Total	544,164.39	100.00%	1,515,939,337	100.00%	2,785.81

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,686.02	46.93%	22,725,684	49.81%	3,398.99
46. 1A	4,667.76	32.77%	15,854,042	34.75%	3,396.50
47. 2A1	224.71	1.58%	763,790	1.67%	3,399.00
48. 2A	1,530.24	10.74%	4,500,715	9.86%	2,941.18
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	195.91	1.38%	330,744	0.72%	1,688.24
51. 4A1	436.02	3.06%	678,449	1.49%	1,556.00
52. 4A	505.08	3.55%	769,860	1.69%	1,524.23
53. Total	14,245.74	100.00%	45,623,284	100.00%	3,202.59
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	3,101.50	40.94%	4,298,687	48.53%	1,386.00
56. 2D1	368.91	4.87%	510,942	5.77%	1,385.00
57. 2D	1,474.73	19.47%	1,822,768	20.58%	1,236.00
58. 3D1	65.46	0.86%	80,908	0.91%	1,235.99
59. 3D	21.89	0.29%	23,575	0.27%	1,076.98
60. 4D1	1,224.31	16.16%	1,122,690	12.68%	917.00
61. 4D	1,318.05	17.40%	997,763	11.26%	757.00
62. Total	7,574.85	100.00%	8,857,333	100.00%	1,169.31
Grass					
63. 1G1	779.60	3.01%	590,005	3.66%	756.80
64. 1G	1,579.03	6.09%	1,195,329	7.42%	757.00
65. 2G1	13,234.57	51.04%	8,044,367	49.92%	607.83
66. 2G	320.13	1.23%	194,386	1.21%	607.21
67. 3G1	1,331.74	5.14%	809,696	5.02%	608.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	8,685.70	33.50%	5,280,907	32.77%	608.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	25,930.77	100.00%	16,114,690	100.00%	621.45
Irrigated Total					
	14,245.74	29.81%	45,623,284	64.61%	3,202.59
Dry Total					
	7,574.85	15.85%	8,857,333	12.54%	1,169.31
Grass Total					
	25,930.77	54.27%	16,114,690	22.82%	621.45
72. Waste	27.71	0.06%	1,387	0.00%	50.05
73. Other	5.34	0.01%	15,806	0.02%	2,959.93
74. Exempt	62.54	0.13%	68,498	0.10%	1,095.27
75. Market Area Total	47,784.41	100.00%	70,612,500	100.00%	1,477.73

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	140.80	468,028	292,226.39	1,249,461,852	292,367.19	1,249,929,880
77. Dry Land	3.81	8,531	22.41	31,931	28,128.19	50,406,200	28,154.41	50,446,662
78. Grass	3.02	3,346	0.00	0	265,952.85	275,821,313	265,955.87	275,824,659
79. Waste	0.00	0	0.00	0	1,933.58	97,154	1,933.58	97,154
80. Other	0.00	0	0.00	0	3,537.75	10,253,482	3,537.75	10,253,482
81. Exempt	198.39	569,658	0.00	0	88.76	97,488	287.15	667,146
82. Total	6.83	11,877	163.21	499,959	591,778.76	1,586,040,001	591,948.80	1,586,551,837

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	292,367.19	49.39%	1,249,929,880	78.78%	4,275.21
Dry Land	28,154.41	4.76%	50,446,662	3.18%	1,791.79
Grass	265,955.87	44.93%	275,824,659	17.39%	1,037.11
Waste	1,933.58	0.33%	97,154	0.01%	50.25
Other	3,537.75	0.60%	10,253,482	0.65%	2,898.31
Exempt	287.15	0.05%	667,146	0.04%	2,323.34
Total	591,948.80	100.00%	1,586,551,837	100.00%	2,680.22

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	18	275,033	18	275,033	268,740
83.2 Cozad	273	1,167,393	1,327	8,838,722	1,596	150,672,618	1,869	160,678,733	1,633,590
83.3 Cozad Rural	336	2,895,749	336	7,514,315	396	64,192,722	732	74,602,786	493,250
83.4 Eddyville	69	104,413	49	79,898	54	2,386,515	123	2,570,826	0
83.5 Farnam	65	188,496	105	262,294	107	5,351,970	172	5,802,760	242,255
83.6 Farnam Rural	22	1,133,451	58	6,346,561	60	14,087,750	82	21,567,762	342,905
83.7 Gothenburg	96	709,763	1,381	12,187,195	1,415	180,597,893	1,511	193,494,851	3,534,048
83.8 Gothenburg Rural	194	2,410,835	159	3,634,313	193	41,251,310	387	47,296,458	657,010
83.9 Johnson Lake	46	1,326,856	489	43,332,750	493	113,668,820	539	158,328,426	982,320
83.10 Lakeview Acres	1	39,780	0	0	0	0	1	39,780	0
83.11 Lexington	156	1,741,772	2,497	27,640,165	2,844	303,692,179	3,000	333,074,116	6,462,242
83.12 Lexington Rural	443	3,344,008	437	9,510,850	590	79,438,521	1,033	92,293,379	763,940
83.13 Overton	44	152,415	233	1,042,385	266	17,490,065	310	18,684,865	123,190
83.14 Overton Rural	159	1,216,922	142	2,732,750	185	32,625,545	344	36,575,217	903,915
83.15 Plum Creek Canyon	1	53,965	1	127,513	1	453,165	2	634,643	0
83.16 Sumner	53	73,206	112	179,145	125	8,159,610	178	8,411,961	0
83.17 Sumner Rural	33	172,532	28	453,150	35	5,219,050	68	5,844,732	0
84 Residential Total	1,991	16,731,556	7,354	123,882,006	8,378	1,019,562,766	10,369	1,160,176,328	16,407,405

Schedule XII : Commercial Records - Assessor Location Detail

Line#	Assessor Location	Unimproved Land		Improved Land		Improvements		Total		Growth
		Records	Value	Records	Value	Records	Value	Records	Value	
85.1	N/a Or Error	1	3,015	0	0	0	0	1	3,015	0
85.2	Cozad	41	1,007,386	221	3,930,221	230	53,050,956	271	57,988,563	3,101,530
85.3	Cozad Rural	10	251,018	15	265,617	26	4,608,645	36	5,125,280	0
85.4	Eddyville	6	7,041	15	20,209	18	304,485	24	331,735	0
85.5	Farnam	5	1,965	19	44,778	19	1,416,320	24	1,463,063	945
85.6	Farnam Rural	0	0	2	12,047	3	120,535	3	132,582	0
85.7	Gothenburg	33	764,706	219	4,849,557	224	75,554,512	257	81,168,775	1,027,300
85.8	Gothenburg Rural	4	61,177	15	821,259	19	9,964,760	23	10,847,196	71,595
85.9	Johnson Lake	13	427,244	12	620,891	12	1,890,890	25	2,939,025	0
85.10	Lexington	55	1,735,305	376	15,778,331	375	127,332,968	430	144,846,604	6,749,200
85.11	Lexington Rural	10	354,313	66	3,017,550	78	59,496,550	88	62,868,413	1,548,290
85.12	Overton	6	17,023	33	109,493	37	4,526,820	43	4,653,336	99,910
85.13	Overton Rural	2	23,349	12	239,135	13	4,767,805	15	5,030,289	129,375
85.14	Sumner	4	5,422	16	24,085	16	874,540	20	904,047	0
85.15	Sumner Rural	0	0	3	27,377	3	303,215	3	330,592	0
86	Commercial Total	190	4,658,964	1,024	29,760,550	1,073	344,213,001	1,263	378,632,515	12,728,145

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	19,893.53	8.29%	22,034,612	8.48%	1,107.63
88. 1G	3,459.30	1.44%	3,832,435	1.48%	1,107.86
89. 2G1	178,321.23	74.29%	195,604,570	75.32%	1,096.92
90. 2G	919.74	0.38%	966,647	0.37%	1,051.00
91. 3G1	15,339.40	6.39%	15,563,596	5.99%	1,014.62
92. 3G	3,159.05	1.32%	3,174,847	1.22%	1,005.00
93. 4G1	18,733.02	7.80%	18,339,627	7.06%	979.00
94. 4G	199.83	0.08%	193,635	0.07%	969.00
95. Total	240,025.10	100.00%	259,709,969	100.00%	1,082.01
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	240,025.10	100.00%	259,709,969	100.00%	1,082.01
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	240,025.10	100.00%	259,709,969	100.00%	1,082.01

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	779.60	3.01%	590,005	3.66%	756.80
88. 1G	1,579.03	6.09%	1,195,329	7.42%	757.00
89. 2G1	13,234.57	51.04%	8,044,367	49.92%	607.83
90. 2G	320.13	1.23%	194,386	1.21%	607.21
91. 3G1	1,331.74	5.14%	809,696	5.02%	608.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	8,685.70	33.50%	5,280,907	32.77%	608.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	25,930.77	100.00%	16,114,690	100.00%	621.45
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	25,930.77	100.00%	16,114,690	100.00%	621.45
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	25,930.77	100.00%	16,114,690	100.00%	621.45

**2023 County Abstract of Assessment for Real Property, Form 45
Compared with the 2022 Certificate of Taxes Levied Report (CTL)**

24 Dawson

	2022 CTL County Total	2023 Form 45 County Total	Value Difference (2023 form 45 - 2022 CTL)	Percent Change	2023 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	934,525,154	1,076,477,507	141,952,353	15.19%	16,391,470	13.44%
02. Recreational	78,925,460	83,698,821	4,773,361	6.05%	15,935	6.03%
03. Ag-Homesite Land, Ag-Res Dwelling	107,636,909	118,170,597	10,533,688	9.79%	1,252,356	8.62%
04. Total Residential (sum lines 1-3)	1,121,087,523	1,278,346,925	157,259,402	14.03%	17,659,761	12.45%
05. Commercial	256,625,548	305,054,163	48,428,615	18.87%	11,169,610	14.52%
06. Industrial	67,807,499	73,578,352	5,770,853	8.51%	1,558,535	6.21%
07. Total Commercial (sum lines 5-6)	324,433,047	378,632,515	54,199,468	16.71%	12,728,145	12.78%
08. Ag-Farmsite Land, Outbuildings	90,720,187	111,019,920	20,299,733	22.38%	3,182,159	18.87%
09. Minerals	4,257	4,257	0	0.00	0	0.00%
10. Non Ag Use Land	18,453,941	18,299,346	-154,595	-0.84%		
11. Total Non-Agland (sum lines 8-10)	109,178,385	129,323,523	20,145,138	18.45%	3,182,159	15.54%
12. Irrigated	1,211,662,187	1,249,929,880	38,267,693	3.16%		
13. Dryland	48,743,384	50,446,662	1,703,278	3.49%		
14. Grassland	267,835,962	275,824,659	7,988,697	2.98%		
15. Wasteland	95,706	97,154	1,448	1.51%		
16. Other Agland	1,541,598	10,253,482	8,711,884	565.12%		
17. Total Agricultural Land	1,529,878,837	1,586,551,837	56,673,000	3.70%		
18. Total Value of all Real Property (Locally Assessed)	3,084,577,792	3,372,854,800	288,277,008	9.35%	33,570,065	8.26%

2023 Assessment Survey for Dawson County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	4
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$659,133
7.	Adopted budget, or granted budget if different from above:
	same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$295,225
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:
	\$26,393
11.	Amount of the assessor's budget set aside for education/workshops:
	\$4,000
12.	Amount of last year's assessor's budget not used:
	97% of the budget was used for 2023

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS PC System V3
2.	CAMA software:
	MIPS PC System V3
3.	Personal Property software:
	MIPS PC System V3
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	The maps are maintained in house with the assistance of the county surveyor.
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes, www.dawson.gworks.com
8.	Who maintains the GIS software and maps?
	Gworks
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks and Google Earth
10.	When was the aerial imagery last updated?
	2022

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	Cozad, Gothenburg, and Lexington are zoned.
4.	When was zoning implemented?
	1991

D. Contracted Services

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

E. Appraisal /Listing Services

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

2023 Residential Assessment Survey for Dawson County

1.	Valuation data collection done by:																										
	The office lister, the county assessor, and the contract appraisal service.																										
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Lexington - the largest community in the county with significantly more jobs/industry, including Tyson Foods, the largest employer in the county. Tyson has brought a cultural diversity to Lexington which has had a unique impact on the market here.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Cozad - has not experienced the growth that Gothenburg and Lexington have over recent years; however, the market has remained active and stable.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Gothenburg - located on the western edge of the county within commuting distance to the City of North Platte. Gothenburg has had a strong local economy in recent years with good residential growth and strong market activity.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Overton, Sumner and surrounding rural - smaller villages with their own school systems and some basic services. The market is slower but generally stable in these communities.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Johnson Lake & Plum Creek Canyon - properties in these areas have a superior location. Johnson Lake offers recreational opportunities and the Canyons offer superior views and remote living; both characteristics continue to be very desirable to buyers.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Lakeview acres & Midway Lake - Lakeview acres is an area at Johnson Lake where properties do not have access to the lake. Midway Lake is a smaller lake located southwest of Cozad with cabins and homes around it. Like Lakeview acres, the properties at Midway do not generally have direct access to the water. Properties in these areas have a recreational influence and strong market, but they have been somewhat less desirable than the remainder of properties in area five.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Eddyville, this group is one of the more depressed areas of the county. There is no school in the community and it is located off the I-80/Hwy 30 corridor in a more remote part of the county.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Cozad & Lexington Rural - demand for rural housing in these communities has been strong; however, homes will generally bring less than they will outside of Gothenburg.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Gothenburg Rural - includes rural residential and homes at Wild Horse Golf Course. Growth in Gothenburg and its proximity to North Platte has kept the demand for rural housing high in recent years. The market is quite strong in this area.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Farnam and surrounding rural- so school in community, one of the more depressed area of the County, it is located off the I-80/Hwy corridor in a more remote area of the county.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural homes</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural outbuilding</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Lexington - the largest community in the county with significantly more jobs/industry, including Tyson Foods, the largest employer in the county. Tyson has brought a cultural diversity to Lexington which has had a unique impact on the market here.	2	Cozad - has not experienced the growth that Gothenburg and Lexington have over recent years; however, the market has remained active and stable.	3	Gothenburg - located on the western edge of the county within commuting distance to the City of North Platte. Gothenburg has had a strong local economy in recent years with good residential growth and strong market activity.	4	Overton, Sumner and surrounding rural - smaller villages with their own school systems and some basic services. The market is slower but generally stable in these communities.	5	Johnson Lake & Plum Creek Canyon - properties in these areas have a superior location. Johnson Lake offers recreational opportunities and the Canyons offer superior views and remote living; both characteristics continue to be very desirable to buyers.	6	Lakeview acres & Midway Lake - Lakeview acres is an area at Johnson Lake where properties do not have access to the lake. Midway Lake is a smaller lake located southwest of Cozad with cabins and homes around it. Like Lakeview acres, the properties at Midway do not generally have direct access to the water. Properties in these areas have a recreational influence and strong market, but they have been somewhat less desirable than the remainder of properties in area five.	7	Eddyville, this group is one of the more depressed areas of the county. There is no school in the community and it is located off the I-80/Hwy 30 corridor in a more remote part of the county.	8	Cozad & Lexington Rural - demand for rural housing in these communities has been strong; however, homes will generally bring less than they will outside of Gothenburg.	9	Gothenburg Rural - includes rural residential and homes at Wild Horse Golf Course. Growth in Gothenburg and its proximity to North Platte has kept the demand for rural housing high in recent years. The market is quite strong in this area.	10	Farnam and surrounding rural- so school in community, one of the more depressed area of the County, it is located off the I-80/Hwy corridor in a more remote area of the county.	AG DW	Agricultural homes	AG OB	Agricultural outbuilding
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																										
1	Lexington - the largest community in the county with significantly more jobs/industry, including Tyson Foods, the largest employer in the county. Tyson has brought a cultural diversity to Lexington which has had a unique impact on the market here.																										
2	Cozad - has not experienced the growth that Gothenburg and Lexington have over recent years; however, the market has remained active and stable.																										
3	Gothenburg - located on the western edge of the county within commuting distance to the City of North Platte. Gothenburg has had a strong local economy in recent years with good residential growth and strong market activity.																										
4	Overton, Sumner and surrounding rural - smaller villages with their own school systems and some basic services. The market is slower but generally stable in these communities.																										
5	Johnson Lake & Plum Creek Canyon - properties in these areas have a superior location. Johnson Lake offers recreational opportunities and the Canyons offer superior views and remote living; both characteristics continue to be very desirable to buyers.																										
6	Lakeview acres & Midway Lake - Lakeview acres is an area at Johnson Lake where properties do not have access to the lake. Midway Lake is a smaller lake located southwest of Cozad with cabins and homes around it. Like Lakeview acres, the properties at Midway do not generally have direct access to the water. Properties in these areas have a recreational influence and strong market, but they have been somewhat less desirable than the remainder of properties in area five.																										
7	Eddyville, this group is one of the more depressed areas of the county. There is no school in the community and it is located off the I-80/Hwy 30 corridor in a more remote part of the county.																										
8	Cozad & Lexington Rural - demand for rural housing in these communities has been strong; however, homes will generally bring less than they will outside of Gothenburg.																										
9	Gothenburg Rural - includes rural residential and homes at Wild Horse Golf Course. Growth in Gothenburg and its proximity to North Platte has kept the demand for rural housing high in recent years. The market is quite strong in this area.																										
10	Farnam and surrounding rural- so school in community, one of the more depressed area of the County, it is located off the I-80/Hwy corridor in a more remote area of the county.																										
AG DW	Agricultural homes																										
AG OB	Agricultural outbuilding																										
3.	List and describe the approach(es) used to estimate the market value of residential properties.																										

	The cost approach and the market value approach are both developed. The cost approach uses pricing and depreciation from Marshall & Swift. The market approach stratifies sales by location, style, age, and other characteristics impacting value to develop a per square foot market value.
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The county relies upon the CAMA depreciation tables for the cost approach; however, a market approach using local information is also considered when correlating the final values.
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Not for the cost approach; however, market models are developed for each valuation grouping.
6.	Describe the methodology used to determine the residential lot values?
	All lot values are arrived at using a cost per square foot analysis; for leasehold vales at the lake, the value is often determined using a residual method.
7.	How are rural residential site values developed?
	Rural residential site values are derived from the market, and when there are not enough sales, research is conducted on the approximate costs of developing the land.
8.	Are there form 191 applications on file?
	No
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	There are no applications to combine lots held for sale or resale. All lots are valued using the same methodology.

10.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2019	2021	2019	2019
	2	2019	2021	2019	2019
	3	2018	2021	2019	2018
	4	2021	2021	2019	2022
	5	2015	2021	2019	2021
	6	2015	2021	2019	2020
	7	2020	2021	2019	2021-2022
	8	2018	2021	2019	2021
	9	2020	2021	2019	2020
	10	2016	2021	2019	2020-2022
	AG DW	2016	2017	2019	2020-2022
	AG OB	2016	2017	2019	2020-2022
<p>The rural areas of the county are reviewed by range. Range 21,24 and 25 were reviewed for the 2021 assessment year. Ranges 20, 22, and 23 were reviewed for the 2022 assessment year.</p>					

2023 Commercial Assessment Survey for Dawson County

1.	Valuation data collection done by:	
	The county assessor, and the contract appraisal service.	
2.	List the valuation group recognized in the County and describe the unique characteristics of each:	
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>
	1	Cozad, Gothenburg, Lexington, and the industrial areas outside of each town. All three towns are located along the I-80/Hwy 30 corridor and have similar economic influences.
	2	Rest of the county - includes the Villages of Eddyville, Farnam, Overton, and Sumner. There are few commercial properties in the rest of the county. Sales are sporadic in these areas and the market is not organized.
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	The income approach is utilized for all types of properties that rent, income, and expense data can be obtained for. The sales comparison approach is also used for properties of the same occupancy code when sufficient sales data is available. Where there are insufficient sales to conduct either of those approaches, the cost approach is relied upon.	
3a.	Describe the process used to determine the value of unique commercial properties.	
	The contract appraisal services is heavily depended on for arriving at values of unique commercial properties. The appraisers will use sales information from across the state to develop the values for these types of properties.	
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?	
	For the cost approach, the county uses depreciation tables provided within the CAMA package. Values from the cost approach are correlated with values arrived from the other methods in determining the final valuations.	
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.	
	Within the commercial class, models tend to be developed based on occupancy code when sufficient data exists.	
6.	Describe the methodology used to determine the commercial lot values.	
	Lot values for properties along highway's and main street strips are developed analyzing sales of similar properties and are then applied utilizing a front foot analysis. In the villages, a sales analysis applying the square foot method is used.	

7.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2017	2021	2011	2022
	2	2017	2021	2011	2022

2023 Agricultural Assessment Survey for Dawson County

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

8a.	How many parcels have a special valuation application on file?
	204
8b.	What process was used to determine if non-agricultural influences exist in the county?
	A market analysis in influenced areas is conducted and compared to the market in areas without any non-agricultural influences.
	<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.
	The only non-agricultural influences are recreational influences along the Platte River; hunting is prevalent along the river with various blinds and small cabins scattered along the river throughout the county. Occasionally, parcels of river land will also be desirable for rural residential home sites when building is feasible; however, these sales are limited.
8d.	Where is the influenced area located within the county?
	The influenced area is a corridor along the Platte River. The Special Value Methodology submitted by the county assessor includes a map and an image detailing the location of these parcels.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	Since the influenced value is limited to accretion acres, and there are no uninfluenced accretion sales, the uninfluenced value is developed from grass values in uninfluenced areas. This value also compares to the accretion value in adjoining Platte River counties that have not identified a non-agricultural influence.

2022 Plan of Assessment for Dawson County

Assessment years 2023, 2024, 2025

Date: June 15th, 2022

Plan of Assessment Requirements:

Pursuant to Neb. Laws 2005, LB 263, Section 9, on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes and subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land.

- 2) 75% of actual value for agricultural land and horticulture land

Current Assessment Procedures for Real Property

Real Estate transfer statements are handled weekly. Depending on the number of transfers filed, there is a 2–4-week turnaround time. Ownership changes are made as sales are processed. All Residential, Agricultural and Commercial sales are verified. Telephone calls to sellers, buyers and realtors involved in the sale will be made on sales determined to be an outlier, by using a sales questionnaire. Physical inspections are performed if deemed necessary to confirm any corrections to the parcel information. Six-year cycle review and building permits are checked yearly beginning in July. Pickup work is to be completed by March 1 each year.

2018 Marshall & Swift costing tables were used for 2021 for Residential properties.

It is the goal of the office to review at approximately 15-20 percent of the properties yearly. Market data is gathered and reviewed yearly.

Ratio studies are done on all the sales after September 30 each year. These studies are used to determine the areas that are out of compliance and need reviewing for the next assessment cycle.

Continual market analysis will be conducted in all categories of properties. This will ensure that the level of value and quality of assessment in Dawson County is in compliance with state statutes to facilitate equalization within the classes and subclasses of Dawson County.

By approximately March 1 of each year, ratio studies are ran using the newly established values to see if the areas out of compliance will now meet the guidelines.

Notices of Valuation Changes are mailed to the property owners on or before June 1.

For more information regarding statistical measures see 2022 Reports & Opinions.

Assessment Actions Planned for Assessment Year 2023:

Residential:

A ratio study will be completed for 2022 to see if any residential properties are out of compliance. Corrections of listing errors will be done when correct information is obtained. All pick-up work and building permits will be reviewed and completed by March 1, 2023. Reviews were completed in four rural ranges and Overton conducting on-site inspections of dwellings and in the rural areas, also outbuildings appraisal was done in 2021 by Stanard Appraisal and Assessor's staff.

Commercial:

The Dawson County Assessor plans to continue to budget for contract with Stanard Appraisal Service for reappraisal of all Commercial property. A physical review of all commercial properties in the county will be completed in 2022. In addition, a land study of properties on Plum Creek Parkway in Lexington, Meridian Avenue in Cozad and Lake Avenue in Gothenburg will be done for equalization. The review and market study will be completed for adjusting values for 2023. Corrections of listing errors will be done when information is obtained. All pick-up work and building permits will be reviewed and completed by March 1, 2023.

Agricultural Land:

A market analysis will be conducted for 2023 and agricultural land values will be assessed by the market values. Corrections of listing errors will be done when correct information is obtained. Also, with changes to irrigated acres or the transfer of irrigated acres will be corrected when the information is obtained and submitted to GWORKS to update the county's GIS Land use layer. The use of agricultural land use for recreational purposes will be reviewed and possibly reclassified as recreational property.

Assessment Actions Planned for Assessment Year 2024:

The Dawson County Assessor plans to continue to budget for contract with Stanard Appraisal Service for reappraisal of all residential parcels in the City of Cozad. This will include around 1,489 parcels improved parcels. Pick up work will be completed for all classes, a review of exempt, recreational and agricultural land use will also be completed. Corrections of listing errors will be done when information is obtained.

Assessment Actions Planned for Assessment Year 2025:

The Dawson County Assessor plans to continue to budget for contract with Stanard Appraisal Service for reappraisal of about 1,379 residential parcels in the City of Gothenburg. Also about 105 parcels in the Village of Farnam will be included as well to remain within the required six- year cycle. Pick up work will be completed for all classes; a review of exempt and agricultural land use will also be completed. Corrections of listing errors will be done when information is obtained.



ASSESSOR'S OFFICE

700 N Washington

Dawson County Courthouse

Lexington, NE 68850

Nic VanCura, Assessor

Ashley Eskew, Deputy

February 28, 2023

Dawson County Agricultural Land and Special Valuation for 2023

There are more than 280 parcels eligible for special valuation on agricultural or horticultural records related directly to accretion.

Owners, in 2019, were asked to apply for special valuation consideration as it pertains to some agricultural or horticultural uses. A valuation of \$2,960 per acre was set for market, and \$1,170 per acre for special value on those that qualify. About 180 parcels are currently receiving special valuation for 2019, and thereafter.

We received 2 previously approved applications in 2022 and none, so far in 2023.

Some acres of accretion, recognized as "recreational" for hunting and other non-farm purposes, have retained values higher than special value. There are also a small percentage of parcels that have commercial influence throughout Dawson County. The special value figure was arrived at using accretion sales as comparison along the Platte River roughly from North Platte to Kearney. The range of these prices were from about \$1,777 upwards to \$9,953 an acre, but in some cases the acre count is difficult to ascertain because no survey is available.

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