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DEPARTMENT OF REVENUE

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

DODGE 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 Dodge 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 Dodge 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: Debbie Churchill, Dodge County Assessor

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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.

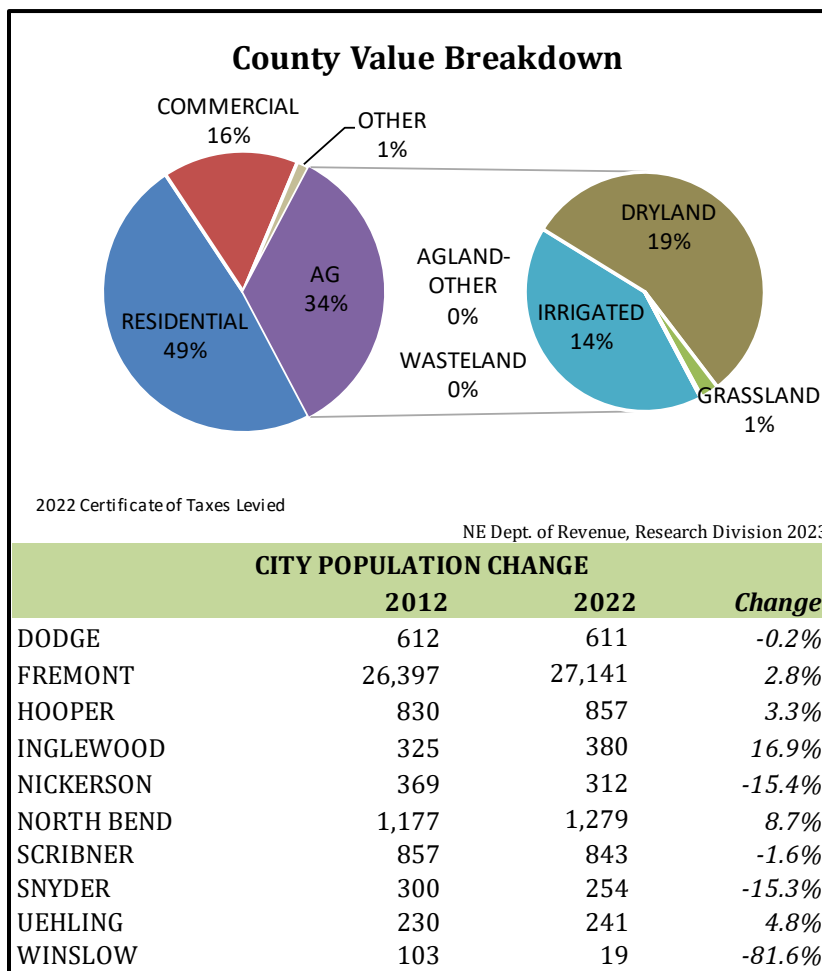
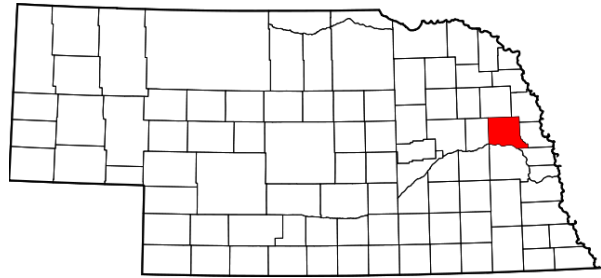
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 529 square miles, Dodge County has 37,103 residents, per the Census Bureau Quick Facts for 2020, a slight population increase from the 2020 U.S. Census. Reports indicate that 64% of county residents are homeowners and 85% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$157,408 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Dodge County are located in and around the county seat of Fremont. According to the latest information available from the U.S. Census Bureau, there are 978 employer establishments with total employment of 15,974 for a 4% employment decrease from the prior year.

Dodge County is included in both the Lower Platte North and Lower Elkhorn Natural Resources Districts (NRD).

Major employers in Dodge County include Valmont Industries an agricultural equipment manufacturer, and Wholestone Farms, a food processing plant. Lincoln Premium Poultry is a supplier

for Costco Wholesale and has a new processing facility.

2023 Residential Correlation for Dodge County

Assessment Actions

For the residential class, new costing was implemented to the parcels converted to the 2020 manual in the Vanguard Computer-Assisted Mass Appraisal (CAMA) software, and locational factors were applied to the remainder of the files by valuation group or neighborhood to achieve market value. In the city of Fremont approximately 51% of the residential parcels have been valued with the CAMA, as have all of the small towns.

Inspection and review was completed for approximately 1,600 parcels in Valuation Group 1. All pick-up work was timely completed and added to the assessment rolls.

Assessment Practice Review

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

Sales reviews on the residential properties are completed with a sales review questionnaire form which are mailed only to the buyer, for clarification. Further review of the qualified sales indicates the Dodge County Assessor utilizes sales at a rate above the state average usability rate. There is no apparent bias in the qualification determinations and all arm's-length transactions were made available for the measurement of the real property.

Lot values are reviewed by analyzing the land to building ratios and vacant lot sales. The county assessor reported that a lot study was completed in 2021. The rural home sites were increased to \$30,000 for the first acre and \$7,500 for additional site acres for the 2023 assessment year.

The valuation groups are defined as 10 geographic locations. Some of the smaller villages are combined where the services are similar. The smaller villages are typical of the rural sector with limited services.

The Dodge County Assessor began converting to the CAMA software in 2018. Due to staff changes and learning the new system it took time to be able to move the valuation process to the new system. The system was not actually used until the fall of 2019 to the spring of 2020. Currently the villages of Dodge and Scribner, Ames, Nickerson, Winslow, North Bend, Hooper, Snyder and Uehling are all converted to the new CAMA system. Many neighborhoods in Fremont have been converted as well. The Dodge County Assessor has reported that approximately 66% of the county is using the Vanguard tables. In the City of Fremont, the conversion is approximately 51%. Many listing errors from past assessments have been found and it is necessary to physically check each property record card to assure correct listing information. The county assessor implements percentage factors to achieve the same level of value as those parcels that are converted to the CAMA system.

2023 Residential Correlation for Dodge County

A written valuation methodology was provided for the assessment changes.

Description of Analysis

Residential parcels are analyzed utilizing 10 valuation groups that are based on the assessor locations in the county. Valuation Group 1 represents 67% of the total parcels.

Valuation Group	Description
1	Fremont
2	North Bend
3	Hooper
4	Dodge and Scribner
5	Snyder and Uehling
6	Rural Residential
8	Ames, Nickerson and Winslow
9	Lakes 1 – Year around Residence
10	Lakes 2 -- Seasonal
11	Inglewood

The residential class of property has a statistical sample of 1,213 qualified sales and represents nine of the ten valuation groups. The overall measures of central tendency are all within the acceptable range as well as the qualitative statistics. Valuation Group 8 and 11 each lack a sufficient number of sales for a reliable statistical measure. In Valuation Group 2, 4 and 6 each PRD is slightly above the range, Valuation Group 4 does not show a regressive pattern, but Valuation Groups 2 and 6 do show regressive tendencies and should be examined in the next appraisal models. Substats of Valuation Groups 2, 4, and 6 can be found in the appendix of this report.

A review of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) and comparison of sold parcels to the population changed in a similar pattern. The changes support the assessment actions reported.

2023 Residential Correlation for Dodge County

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	972	93.47	94.63	93.17	15.05	101.57
2	33	93.62	98.44	94.13	20.41	104.58
3	27	93.16	95.56	92.66	16.94	103.13
4	50	94.02	99.65	94.38	19.29	105.58
5	13	95.27	94.54	93.52	10.23	101.09
6	71	92.27	93.18	89.25	18.14	104.40
8	6	88.98	82.22	76.67	26.40	107.24
9	35	93.50	93.98	91.49	18.74	102.72
11	6	92.87	97.11	96.52	16.82	100.61
____ALL____	1,213	93.46	94.81	92.77	15.71	102.20

Level of Value

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

2023 Commercial Correlation for Dodge County

Assessment Actions

For the commercial class, new costing was implemented to the parcels converted to the Vanguard Computer-Assisted Mass Appraisal (CAMA) system. After costing was applied, locational factors were applied to bring parcels to market value. All of Valuation Group 2 and approximately 36% of parcels in Valuation Group 1 were converted to the new manual. The parcels in Valuation Group 1 that were not converted received percent adjustments to equalize value. An inspection and review of Valuation Group 2 was completed. All pick-up work was completed.

Assessment Practice Review

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

Sales reviews on commercial properties are completed with a sales review questionnaire forms mailed only to the buyer, for clarification. The portion of qualified sales in the county is near the state average. There is no apparent bias in the qualification determinations and all arm's-length transactions were made available for the measurement of the real property.

In 2021, lot values were reviewed by analyzing the land to building ratios and vacant lot sales. The costing date has been updated utilizing the CAMA cost manual dated 2020 for parcels converted, the remainder of the parcels were increased by percentage adjustment to bring all parcels to market value. The range of inspections date for the class is from 2017 to 2023. The county appraisal staff completed the review of the small towns in 2021 and 2022.

Two valuation groups are defined in Dodge County. The City of Fremont is one and the remainder of the county makes up the other valuation group. Valuation Group 2 contains all the smaller communities with like amenities and characteristics of rural villages.

Description of Analysis

The commercial class of property is defined by two valuation groups.

Valuation Group	Description
1	Fremont
2	North Bend, Hooper, Dodge, Scribner, Snyder, Uehling, Ames, Nickerson, Winslow, Inglewood and Rural Properties

2023 Commercial Correlation for Dodge County

The commercial statistical profile for Dodge County includes 94 qualified sales. The median and mean measure of central tendency are within the acceptable range. The weighted mean is outside the acceptable range and is influenced by 11 sales over one million dollars. The COD is slightly elevated, while the PRD is high at 116%.

The underassessment of the high dollar properties is evidence of a regressive assessment and is evident in the incremental ranges on the statistical profile. The impact of the high dollar sales will need to be reviewed for future assessment.

Analysis of the sales by valuation group shows that only Valuation Group 1 is in the acceptable range. Further examination indicates that Valuation Group 2 is above the acceptable range with 17 sales. The assessment actions indicated new costing tables and locational factors were applied to achieve value. The COD is very high at 31%, indicating little correlation in the assessment ratios. The PRD is also high, review of the sale price substratum for the valuation group shows that nearly every sale under \$150,000 is above the acceptable range, while those over \$150,000 are collectively low at 44%. Review of the locational factors applied by the county indicated that they varied significantly and were based on a few sales within each assessor location. When valuation determinations are made on insufficient samples, unequitable results can occur. However, review of sales by the sale date substratum also supports that the commercial market is increasing within these small villages, suggesting that a decrease to valuation may not be appropriate.

_____ Study Yrs _____	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
10/01/2019 To 09/30/2020	7	104.16	124.18	98.39	39.09	126.21
10/01/2020 To 09/30/2021	7	102.97	96.48	77.78	20.54	124.04
10/01/2021 To 09/30/2022	3	82.90	84.51	65.79	33.94	128.45

A substat of Valuation Group 2 and two what-if statistics decreasing Valuation Group 2 by 8 percent to the improvements can be found in the appendix of this report. The first what-if statistic is a substat reflecting the 8% decrease to improvements and the second what-if statistic shows the result of this adjustment to the overall commercial class. Review of these adjustments indicates that there is no improvement to the quality of assessment either in Valuation Group 2 or in the class as a whole. Because there is too much dispersion in the sample, there is no recommendation to adjust commercial property valuations in Valuation Group 2. The county assessor needs to examine the depreciation models used within these small villages for the next assessment year.

There are 14 sales in the Industrial property class with a median of 105%. The county assessor stated in the assessment actions that costing was updated. When the costing was updated, the values increased, and no locational adjustments were made to the industrial class to decrease the level of value for 2023. A substat of this property type can be found in the appendix of this report and shows that 13 of the 14 sales are in Valuation Group 1 and are in the acceptable range.

2023 Commercial Correlation for Dodge County

Occupancy Code 406, storage warehouses, has 21 qualified sales with a median below the acceptable range. The COD of the storage warehouses is high at 31%, indicating that there is significant dispersion among those ratios. An adjustment to storage warehouses will not improve the uniformity of assessments in Dodge County.

The 2023 County Abstract of Assessment of Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL), show the sold parcels increased 19% while the abstract indicated a 12% change, while there is no evidence of sales bias in the assessments, this disparity may indicate the sample is not adequately representative of the commercial population.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggest that the commercial assessments in Dodge County have not been equalized. The reported assessment actions included implementation of the costing and locational adjustment factors to achieve a level of value. However, the assessment of the high dollar sales clearly shows a regressive pattern, and the COD shows a lack of uniformity in the assessments. Multiple subclasses display measures of central tendency outside of the acceptable range. It was the goal of the county assessor to achieve uniform and proportionate assessments with the assessment actions that were completed. However, the qualitative statistics and analysis of the assessment actions do not support uniformity of assessments.

The quality of assessment of the commercial class of property in Dodge County does not comply with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	77	93.38	93.30	82.59	23.24	112.97
2	17	102.97	105.77	83.78	30.78	126.25
____ALL____	94	95.11	95.56	82.64	25.06	115.63

Level of Value

Based on the review of all available information, the level of value commercial property in Dodge County cannot be determined.

2023 Agricultural Correlation for Dodge County

Assessment Actions

A desktop review was completed utilizing aerial imagery and the Pictometry ChangeFinder, when discrepancies were found a physical inspection was completed to confirm the discrepancy. The home site acres were increased to \$30,000 and the additional site acres increased to \$7,500. Intensive use valuations were implemented for the 2023 assessment year. Minor adjustments were made to a few of the land values. All improvements were increased 6%. The county assessor identified and valued intensive use parcels. The pick-up work was timely completed.

Assessment Practice Review

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

A review of the qualified sales indicates the percentage of usable sales is below the state average usability rate. Further review of the qualification determinations indicated all arm's-length transactions were made available for the measurement of the real property.

The county assessor intends to mail letters to rural property owners asking for verification of land use. This information will assist in land use changes for the 2024 assessment year. New aerial imagery was recently flown, and the county assessor will compare the parcels with the Pictometry ChangeFinder to assist in locating changes. A physical inspection will occur when major discrepancies are found between the imagery and the property record card. All townships with the exception of Webster were completed for the 2023 assessment.

The Dodge County Assessor utilizes three market areas for the agricultural class of property. Market Area 1 is the southern portion of the county, Market Area 2 is defined as the northern portion of the county and Market Area 3 is in the very southeast corner of the county near Fremont.

Prior to the county assessor's administration, the county had special valuation applications on file. Due to some issues with the prior administration, those special valuation applications were lost. Since the current county assessor took office, there have been no special valuation applications filed. Current analysis indicates that non-agricultural influences are not impacting the agricultural market. The Dodge County Assessor provided a special valuation methodology stating there is no special valuation in Dodge County. All prior applications were destroyed and based on the market analysis performed over the past years there is no indication of a measurable non-agricultural influence.

The county assessor has had difficulty identifying the Conservation Reserve Program (CRP) acres in the county and has accounted for approximately 25% of the enrolled acres. It was the county assessor's intention to mail out land use verification letters during 2022 to assist in identifying CRP, however, the letters were not sent and will need to be sent later in 2023.

2023 Agricultural Correlation for Dodge County

Description of Analysis

The agricultural statistics consist of 30 qualified sales. The overall measures of central tendency are within the acceptable range. The qualitative statistics are acceptable for the agricultural class.

Review of each class by 80% Majority Land Use (MLU) reveals that the statistics for sales of dryland are within the acceptable range. There are few sales of irrigated and they are also within the acceptable range, however there are no grass sales. Though there are no grass sales, the Average Acre Value Comparison chart shows that the agricultural values in Dodge County are similar to adjoining counties.

Comparison of the 2023 County Abstract of Assessment for Real Property, Form 45 Compared with the 2022 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the agricultural class and accurately reflect the assessment actions reported by the county assessor

Equalization and Quality of Assessment

Agricultural dwellings and outbuildings have been valued using the same valuation process as rural residential improvements. Agricultural improvements are equalized and assessed at the statutory level. Agricultural land values are equalized and meet generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	5	71.96	67.87	60.84	06.70	111.55
1	4	72.08	66.85	59.32	08.35	112.69
3	1	71.96	71.96	71.96	00.00	100.00
<u>Dry</u>						
County	17	72.60	73.67	71.81	09.41	102.59
1	6	73.60	75.95	75.00	06.60	101.27
2	8	71.20	70.29	69.84	08.64	100.64
3	3	71.01	78.16	73.72	16.97	106.02
<u>ALL</u>	30	72.99	75.31	72.51	11.02	103.86

Level of Value

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

2023 Opinions of the Property Tax Administrator for Dodge 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	*NEI	Does not meet generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2023.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2023 Commission Summary for Dodge County

Residential Real Property - Current

Number of Sales	1213	Median	93.46
Total Sales Price	\$260,108,938	Mean	94.81
Total Adj. Sales Price	\$260,108,938	Wgt. Mean	92.77
Total Assessed Value	\$241,300,303	Average Assessed Value of the Base	\$166,399
Avg. Adj. Sales Price	\$214,434	Avg. Assessed Value	\$198,929

Confidence Interval - Current

95% Median C.I	92.67 to 94.33
95% Wgt. Mean C.I	91.72 to 93.82
95% Mean C.I	93.60 to 96.02
% of Value of the Class of all Real Property Value in the County	48.33
% of Records Sold in the Study Period	8.20
% of Value Sold in the Study Period	9.81

Residential Real Property - History

Year	Number of Sales	LOV	Median
2022	1,192	94	93.96
2021	1,102	96	95.98
2020	1,025	97	96.65
2019	1,189	92	92.09

2023 Commission Summary for Dodge County

Commercial Real Property - Current

Number of Sales	94	Median	95.11
Total Sales Price	\$39,504,193	Mean	95.56
Total Adj. Sales Price	\$39,504,193	Wgt. Mean	82.64
Total Assessed Value	\$32,644,955	Average Assessed Value of the Base	\$448,253
Avg. Adj. Sales Price	\$420,257	Avg. Assessed Value	\$347,287

Confidence Interval - Current

95% Median C.I	89.00 to 102.97
95% Wgt. Mean C.I	74.17 to 91.10
95% Mean C.I	88.89 to 102.23
% of Value of the Class of all Real Property Value in the County	16.19
% of Records Sold in the Study Period	5.11
% of Value Sold in the Study Period	3.96

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2022	99	98	98.48
2021	70	97	97.36
2020	68	77	94.51
2019	100	88	88.01

27 Dodge
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 : 1,213
 Total Sales Price : 260,108,938
 Total Adj. Sales Price : 260,108,938
 Total Assessed Value : 241,300,303
 Avg. Adj. Sales Price : 214,434
 Avg. Assessed Value : 198,929

MEDIAN : 93
 WGT. MEAN : 93
 MEAN : 95
 COD : 15.71
 PRD : 102.20

COV : 22.67
 STD : 21.49
 Avg. Abs. Dev : 14.68
 MAX Sales Ratio : 267.00
 MIN Sales Ratio : 24.94

95% Median C.I. : 92.67 to 94.33
 95% Wgt. Mean C.I. : 91.72 to 93.82
 95% Mean C.I. : 93.60 to 96.02

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	164	103.62	105.65	104.57	13.34	101.03	50.15	267.00	101.17 to 106.07	190,658	199,365	
01-JAN-21 To 31-MAR-21	100	99.56	101.56	98.59	12.15	103.01	57.80	172.46	97.21 to 102.26	209,203	206,254	
01-APR-21 To 30-JUN-21	181	95.79	97.19	95.86	13.96	101.39	44.41	197.86	93.00 to 98.91	224,866	215,547	
01-JUL-21 To 30-SEP-21	173	93.09	94.82	93.84	15.59	101.04	52.52	175.53	89.78 to 95.33	213,434	200,284	
01-OCT-21 To 31-DEC-21	154	93.66	95.93	92.61	15.43	103.58	52.41	206.43	90.17 to 95.27	200,766	185,920	
01-JAN-22 To 31-MAR-22	119	90.40	91.72	90.59	16.78	101.25	31.00	180.26	87.08 to 94.39	202,824	183,728	
01-APR-22 To 30-JUN-22	165	85.85	85.75	84.15	16.60	101.90	24.94	231.48	82.42 to 89.31	239,540	201,570	
01-JUL-22 To 30-SEP-22	157	86.99	87.20	85.56	13.74	101.92	27.70	173.78	84.79 to 89.73	227,503	194,660	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	618	98.42	99.48	97.82	14.34	101.70	44.41	267.00	97.08 to 99.94	210,053	205,476	
01-OCT-21 To 30-SEP-22	595	89.30	89.96	87.74	15.78	102.53	24.94	231.48	87.88 to 90.39	218,985	192,128	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	608	95.13	96.92	94.95	14.70	102.07	44.41	206.43	93.74 to 96.48	212,932	202,171	
<u>ALL</u>	1,213	93.46	94.81	92.77	15.71	102.20	24.94	267.00	92.67 to 94.33	214,434	198,929	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	972	93.47	94.63	93.17	15.05	101.57	24.94	267.00	92.61 to 94.42	208,389	194,165	
2	33	93.62	98.44	94.13	20.41	104.58	62.26	164.08	84.96 to 106.42	160,965	151,522	
3	27	93.16	95.56	92.66	16.94	103.13	68.64	175.53	79.10 to 101.99	194,558	180,287	
4	50	94.02	99.65	94.38	19.29	105.58	66.70	197.86	86.76 to 103.71	125,111	118,082	
5	13	95.27	94.54	93.52	10.23	101.09	67.72	130.81	85.79 to 100.16	157,269	147,081	
6	71	92.27	93.18	89.25	18.14	104.40	53.86	174.19	84.41 to 97.03	293,527	261,984	
8	6	88.98	82.22	76.67	26.40	107.24	43.15	109.21	43.15 to 109.21	117,500	90,093	
9	35	93.50	93.98	91.49	18.74	102.72	56.15	213.73	84.66 to 98.98	455,448	416,687	
11	6	92.87	97.11	96.52	16.82	100.61	61.94	130.52	61.94 to 130.52	200,667	193,685	
<u>ALL</u>	1,213	93.46	94.81	92.77	15.71	102.20	24.94	267.00	92.67 to 94.33	214,434	198,929	

**27 Dodge
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 : 1,213	MEDIAN : 93	COV : 22.67	95% Median C.I. : 92.67 to 94.33
Total Sales Price : 260,108,938	WGT. MEAN : 93	STD : 21.49	95% Wgt. Mean C.I. : 91.72 to 93.82
Total Adj. Sales Price : 260,108,938	MEAN : 95	Avg. Abs. Dev : 14.68	95% Mean C.I. : 93.60 to 96.02
Total Assessed Value : 241,300,303			
Avg. Adj. Sales Price : 214,434	COD : 15.71	MAX Sales Ratio : 267.00	
Avg. Assessed Value : 198,929	PRD : 102.20	MIN Sales Ratio : 24.94	

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	1,212	93.47	94.83	92.78	15.71	102.21	24.94	267.00	92.71 to 94.33	214,529	199,030
06											
07	1	75.43	75.43	75.43	00.00	100.00	75.43	75.43	N/A	100,000	75,432
<u>ALL</u>	1,213	93.46	94.81	92.77	15.71	102.20	24.94	267.00	92.67 to 94.33	214,434	198,929

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	100.89	100.89	100.89	00.00	100.00	100.89	100.89	N/A	7,000	7,062
Less Than 30,000	5	115.53	139.94	147.00	26.26	95.20	100.89	231.48	N/A	21,400	31,457
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	1,213	93.46	94.81	92.77	15.71	102.20	24.94	267.00	92.67 to 94.33	214,434	198,929
Greater Than 14,999	1,212	93.46	94.80	92.77	15.72	102.19	24.94	267.00	92.67 to 94.23	214,606	199,087
Greater Than 29,999	1,208	93.40	94.62	92.75	15.58	102.02	24.94	267.00	92.61 to 94.20	215,233	199,622
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	100.89	100.89	100.89	00.00	100.00	100.89	100.89	N/A	7,000	7,062
15,000 TO 29,999	4	126.00	149.71	150.23	27.20	99.65	115.35	231.48	N/A	25,000	37,556
30,000 TO 59,999	16	116.78	129.93	127.64	32.46	101.79	31.00	267.00	100.91 to 172.46	41,072	52,424
60,000 TO 99,999	86	111.45	113.83	113.19	25.64	100.57	35.57	213.73	99.72 to 121.57	79,609	90,113
100,000 TO 149,999	230	94.91	96.09	95.87	18.05	100.23	24.94	180.26	92.75 to 99.61	125,206	120,032
150,000 TO 249,999	557	91.68	91.74	91.64	13.23	100.11	27.70	149.69	90.17 to 93.21	194,140	177,909
250,000 TO 499,999	283	92.73	92.04	92.25	10.96	99.77	54.87	134.83	91.44 to 93.98	328,086	302,647
500,000 TO 999,999	34	92.10	88.36	88.65	14.38	99.67	53.86	111.31	78.36 to 98.47	606,375	537,552
1,000,000 +	2	91.39	91.39	91.71	07.36	99.65	84.66	98.12	N/A	1,050,000	962,990
<u>ALL</u>	1,213	93.46	94.81	92.77	15.71	102.20	24.94	267.00	92.67 to 94.33	214,434	198,929

PAD 2023 R&O Statistics 2023 Values

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	33	Median :	94	COV :	24.92	95% Median C.I. :	84.96 to 106.42
Total Sales Price :	5,311,850	Wgt. Mean :	94	STD :	24.53	95% Wgt. Mean C.I. :	87.66 to 100.60
Total Adj. Sales Price :	5,311,850	Mean :	98	Avg. Abs. Dev :	19.11	95% Mean C.I. :	90.07 to 106.81
Total Assessed Value :	5,000,235						
Avg. Adj. Sales Price :	160,965	COD :	20.41	MAX Sales Ratio :	164.08		
Avg. Assessed Value :	151,522	PRD :	104.58	MIN Sales Ratio :	62.26		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020	6	106.97	117.90	113.75	18.23	103.65	88.47	164.08	88.47 to 164.08	107,850	122,682
01/01/2021 To 03/31/2021	1	63.59	63.59	63.59		100.00	63.59	63.59	N/A	130,000	82,668
04/01/2021 To 06/30/2021	3	104.58	96.01	96.65	10.65	99.34	75.01	108.43	N/A	238,000	230,020
07/01/2021 To 09/30/2021	4	89.29	90.64	88.45	13.34	102.48	72.51	111.47	N/A	137,538	121,647
10/01/2021 To 12/31/2021	4	121.89	119.81	117.40	07.01	102.05	106.29	129.18	N/A	128,125	150,415
01/01/2022 To 03/31/2022	2	95.30	95.30	95.80	08.12	99.48	87.56	103.04	N/A	203,000	194,473
04/01/2022 To 06/30/2022	5	80.86	82.98	83.81	09.79	99.01	66.71	93.89	N/A	177,920	149,108
07/01/2022 To 09/30/2022	8	84.32	92.79	86.75	24.02	106.96	62.26	138.89	62.26 to 138.89	182,813	158,585
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	14	102.45	101.54	97.75	18.45	103.88	63.59	164.08	75.01 to 111.47	145,804	142,529
10/01/2021 To 09/30/2022	19	91.41	96.16	91.87	20.10	104.67	62.26	138.89	80.51 to 116.26	172,137	158,149
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	12	105.44	99.45	97.60	16.19	101.90	63.59	129.18	75.01 to 116.26	158,888	155,081

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	33	93.62	98.44	94.13	20.41	104.58	62.26	164.08	84.96 to 106.42	160,965	151,522

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	33	Median :	94	COV :	24.92	95% Median C.I. :	84.96 to 106.42
Total Sales Price :	5,311,850	Wgt. Mean :	94	STD :	24.53	95% Wgt. Mean C.I. :	87.66 to 100.60
Total Adj. Sales Price :	5,311,850	Mean :	98	Avg. Abs. Dev :	19.11	95% Mean C.I. :	90.07 to 106.81
Total Assessed Value :	5,000,235						
Avg. Adj. Sales Price :	160,965	COD :	20.41	MAX Sales Ratio :	164.08		
Avg. Assessed Value :	151,522	PRD :	104.58	MIN Sales Ratio :	62.26		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	33	93.62	98.44	94.13	20.41	104.58	62.26	164.08	84.96 to 106.42	160,965	151,522
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	33	93.62	98.44	94.13	20.41	104.58	62.26	164.08	84.96 to 106.42	160,965	151,522
Greater Than 15,000	33	93.62	98.44	94.13	20.41	104.58	62.26	164.08	84.96 to 106.42	160,965	151,522
Greater Than 30,000	33	93.62	98.44	94.13	20.41	104.58	62.26	164.08	84.96 to 106.42	160,965	151,522
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	1	111.47	111.47	111.47		100.00	111.47	111.47	N/A	56,650	63,148
60,000 TO 99,999	6	134.04	133.43	133.98	10.76	99.59	100.32	164.08	100.32 to 164.08	79,583	106,622
100,000 TO 149,999	7	80.86	88.98	88.54	20.59	100.50	63.59	134.39	63.59 to 134.39	126,029	111,584
150,000 TO 249,999	17	91.41	89.88	89.68	13.35	100.22	62.26	116.26	75.01 to 106.29	193,324	173,369
250,000 TO 499,999	2	92.88	92.88	93.43	12.61	99.41	81.17	104.58	N/A	304,500	284,500
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	2	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	50	Median :	94	COV :	25.48	95% Median C.I. :	86.76 to 103.71
Total Sales Price :	6,255,570	Wgt. Mean :	94	STD :	25.39	95% Wgt. Mean C.I. :	89.38 to 99.38
Total Adj. Sales Price :	6,255,570	Mean :	100	Avg. Abs. Dev :	18.14	95% Mean C.I. :	92.61 to 106.69
Total Assessed Value :	5,904,080						
Avg. Adj. Sales Price :	125,111	COD :	19.29	MAX Sales Ratio :	197.86		
Avg. Assessed Value :	118,082	PRD :	105.58	MIN Sales Ratio :	66.70		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020	8	106.91	106.83	107.66	11.22	99.23	79.04	129.09	79.04 to 129.09	90,500	97,430
01/01/2021 To 03/31/2021	4	126.89	126.79	107.31	23.24	118.15	80.93	172.46	N/A	92,000	98,729
04/01/2021 To 06/30/2021	4	95.01	118.08	100.99	33.42	116.92	84.45	197.86	N/A	112,000	113,105
07/01/2021 To 09/30/2021	8	91.61	93.83	92.41	12.76	101.54	74.30	129.01	74.30 to 129.01	145,750	134,695
10/01/2021 To 12/31/2021	8	86.64	91.73	88.36	16.24	103.81	70.20	121.57	70.20 to 121.57	108,621	95,974
01/01/2022 To 03/31/2022	3	78.74	76.30	75.79	06.21	100.67	67.74	82.42	N/A	156,167	118,365
04/01/2022 To 06/30/2022	8	106.30	103.68	100.58	14.82	103.08	68.04	126.17	68.04 to 126.17	149,138	150,006
07/01/2022 To 09/30/2022	7	86.74	86.51	86.05	10.42	100.53	66.70	103.71	66.70 to 103.71	145,571	125,259
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	24	101.48	107.70	99.94	20.47	107.76	74.30	197.86	88.21 to 115.65	112,750	112,680
10/01/2021 To 09/30/2022	26	88.86	92.22	90.14	16.27	102.31	66.70	126.17	80.55 to 102.64	136,522	123,067
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	24	91.61	102.66	94.45	22.77	108.69	70.20	197.86	84.44 to 110.17	118,790	112,195

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
4	50	94.02	99.65	94.38	19.29	105.58	66.70	197.86	86.76 to 103.71	125,111	118,082

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	50	Median :	94	COV :	25.48	95% Median C.I. :	86.76 to 103.71
Total Sales Price :	6,255,570	Wgt. Mean :	94	STD :	25.39	95% Wgt. Mean C.I. :	89.38 to 99.38
Total Adj. Sales Price :	6,255,570	Mean :	100	Avg. Abs. Dev :	18.14	95% Mean C.I. :	92.61 to 106.69
Total Assessed Value :	5,904,080						
Avg. Adj. Sales Price :	125,111	COD :	19.29	MAX Sales Ratio :	197.86		
Avg. Assessed Value :	118,082	PRD :	105.58	MIN Sales Ratio :	66.70		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
01	50	94.02	99.65	94.38	19.29	105.58	66.70	197.86	86.76 to 103.71	125,111	118,082
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	50	94.02	99.65	94.38	19.29	105.58	66.70	197.86	86.76 to 103.71	125,111	118,082
Greater Than 15,000	50	94.02	99.65	94.38	19.29	105.58	66.70	197.86	86.76 to 103.71	125,111	118,082
Greater Than 30,000	50	94.02	99.65	94.38	19.29	105.58	66.70	197.86	86.76 to 103.71	125,111	118,082
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	4	156.29	154.20	153.38	19.81	100.53	106.38	197.86	N/A	40,000	61,350
60,000 TO 99,999	12	106.41	107.27	107.45	12.56	99.83	79.04	129.01	94.37 to 123.12	74,542	80,093
100,000 TO 149,999	20	88.80	91.72	91.43	15.63	100.32	66.70	126.17	80.55 to 103.71	128,975	117,926
150,000 TO 249,999	13	86.74	87.97	87.64	11.61	100.38	67.74	129.09	78.74 to 94.20	176,659	154,823
250,000 TO 499,999	1	100.42	100.42	100.42		100.00	100.42	100.42	N/A	325,000	326,352
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	4	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	71	Median :	92	COV :	24.36	95% Median C.I. :	84.41 to 97.03
Total Sales Price :	20,840,400	Wgt. Mean :	89	STD :	22.70	95% Wgt. Mean C.I. :	84.20 to 94.30
Total Adj. Sales Price :	20,840,400	Mean :	93	Avg. Abs. Dev :	16.74	95% Mean C.I. :	87.90 to 98.46
Total Assessed Value :	18,600,864						
Avg. Adj. Sales Price :	293,527	COD :	18.14	MAX Sales Ratio :	174.19		
Avg. Assessed Value :	261,984	PRD :	104.40	MIN Sales Ratio :	53.86		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2020 To 12/31/2020	9	101.79	105.87	107.64	18.44	98.36	56.36	134.83	81.35 to 130.80	288,889	310,958
01/01/2021 To 03/31/2021	5	96.13	100.00	93.18	17.72	107.32	74.94	147.44	N/A	201,000	187,282
04/01/2021 To 06/30/2021	7	95.06	93.75	91.50	12.64	102.46	71.47	113.35	71.47 to 113.35	354,286	324,162
07/01/2021 To 09/30/2021	11	84.08	96.79	87.88	29.16	110.14	65.74	174.19	67.10 to 140.33	231,136	203,126
10/01/2021 To 12/31/2021	12	93.48	95.29	94.04	08.18	101.33	83.79	127.31	85.96 to 100.93	255,792	240,540
01/01/2022 To 03/31/2022	5	94.53	84.11	81.92	15.34	102.67	53.86	100.80	N/A	379,280	310,700
04/01/2022 To 06/30/2022	12	81.19	83.12	78.08	20.01	106.45	56.67	139.88	66.49 to 95.76	368,167	287,464
07/01/2022 To 09/30/2022	10	85.51	88.07	87.41	10.91	100.76	71.21	123.60	75.43 to 100.27	282,900	247,277
<u>Study Yrs</u>											
10/01/2020 To 09/30/2021	32	97.12	99.18	95.49	20.82	103.86	56.36	174.19	81.35 to 110.44	269,609	257,454
10/01/2021 To 09/30/2022	39	86.34	88.26	84.85	14.81	104.02	53.86	139.88	83.19 to 94.53	313,151	265,701
<u>Calendar Yrs</u>											
01/01/2021 To 12/31/2021	35	93.75	96.13	91.53	16.59	105.03	65.74	174.19	84.41 to 97.15	259,914	237,897

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
6	71	92.27	93.18	89.25	18.14	104.40	53.86	174.19	84.41 to 97.03	293,527	261,984

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	71	Median :	92	COV :	24.36	95% Median C.I. :	84.41 to 97.03
Total Sales Price :	20,840,400	Wgt. Mean :	89	STD :	22.70	95% Wgt. Mean C.I. :	84.20 to 94.30
Total Adj. Sales Price :	20,840,400	Mean :	93	Avg. Abs. Dev :	16.74	95% Mean C.I. :	87.90 to 98.46
Total Assessed Value :	18,600,864						
Avg. Adj. Sales Price :	293,527	COD :	18.14	MAX Sales Ratio :	174.19		
Avg. Assessed Value :	261,984	PRD :	104.40	MIN Sales Ratio :	53.86		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	70	92.47	93.44	89.32	18.10	104.61	53.86	174.19	84.50 to 97.03	296,291	264,649
06											
07	1	75.43	75.43	75.43		100.00	75.43	75.43	N/A	100,000	75,432

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__ Ranges Excl. Low \$ __											
Greater Than 4,999	71	92.27	93.18	89.25	18.14	104.40	53.86	174.19	84.41 to 97.03	293,527	261,984
Greater Than 15,000	71	92.27	93.18	89.25	18.14	104.40	53.86	174.19	84.41 to 97.03	293,527	261,984
Greater Than 30,000	71	92.27	93.18	89.25	18.14	104.40	53.86	174.19	84.41 to 97.03	293,527	261,984
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	2	133.97	133.97	134.79	30.02	99.39	93.75	174.19	N/A	73,500	99,072
100,000 TO 149,999	6	120.33	114.53	114.97	19.68	99.62	75.43	147.44	75.43 to 147.44	118,333	136,052
150,000 TO 249,999	24	97.06	97.55	97.30	13.76	100.26	59.00	140.33	84.08 to 102.09	199,500	194,122
250,000 TO 499,999	32	85.51	87.03	88.16	14.56	98.72	56.36	134.83	77.82 to 94.53	339,419	299,229
500,000 TO 999,999	7	70.30	76.38	77.35	21.17	98.75	53.86	98.47	53.86 to 98.47	619,143	478,882
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	6	Total	Increase	0%

What IF

27 Dodge
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 : 94
 Total Sales Price : 39,504,193
 Total Adj. Sales Price : 39,504,193
 Total Assessed Value : 32,644,955
 Avg. Adj. Sales Price : 420,257
 Avg. Assessed Value : 347,287

MEDIAN : 95
 WGT. MEAN : 83
 MEAN : 96
 COD : 25.06
 PRD : 115.63

COV : 34.50
 STD : 32.97
 Avg. Abs. Dev : 23.83
 MAX Sales Ratio : 214.11
 MIN Sales Ratio : 25.99

95% Median C.I. : 89.00 to 102.97
 95% Wgt. Mean C.I. : 74.17 to 91.10
 95% Mean C.I. : 88.89 to 102.23

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-19 To 31-DEC-19	7	103.26	118.68	104.41	23.90	113.67	83.54	208.68	83.54 to 208.68	236,857	247,306	
01-JAN-20 To 31-MAR-20	4	104.15	121.85	101.95	32.30	119.52	83.04	196.07	N/A	187,688	191,347	
01-APR-20 To 30-JUN-20	8	113.15	117.21	109.68	20.42	106.87	66.26	214.11	66.26 to 214.11	196,175	215,166	
01-JUL-20 To 30-SEP-20	7	104.16	101.28	101.78	15.95	99.51	44.48	132.53	44.48 to 132.53	230,229	234,324	
01-OCT-20 To 31-DEC-20	9	102.97	100.83	74.45	24.46	135.43	48.63	158.82	68.16 to 135.91	328,556	244,621	
01-JAN-21 To 31-MAR-21	12	93.97	91.78	94.05	22.65	97.59	40.51	130.10	69.12 to 115.76	251,708	236,741	
01-APR-21 To 30-JUN-21	6	76.72	78.46	75.82	23.19	103.48	40.86	131.47	40.86 to 131.47	545,952	413,939	
01-JUL-21 To 30-SEP-21	8	99.36	103.01	105.67	11.80	97.48	89.00	133.03	89.00 to 133.03	352,007	371,958	
01-OCT-21 To 31-DEC-21	11	91.90	80.79	78.60	22.27	102.79	40.38	113.67	43.19 to 106.39	570,636	448,512	
01-JAN-22 To 31-MAR-22	7	77.10	71.99	67.10	26.58	107.29	25.99	110.56	25.99 to 110.56	922,114	618,738	
01-APR-22 To 30-JUN-22	8	83.84	82.14	70.24	24.87	116.94	43.11	127.52	43.11 to 127.52	582,375	409,051	
01-JUL-22 To 30-SEP-22	7	95.57	94.85	84.14	22.21	112.73	57.31	132.86	57.31 to 132.86	636,339	535,408	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	26	109.79	114.03	104.80	21.91	108.81	44.48	214.11	98.55 to 116.40	214,990	225,313	
01-OCT-20 To 30-SEP-21	35	94.64	94.39	87.01	23.01	108.48	40.51	158.82	78.79 to 104.43	344,836	300,051	
01-OCT-21 To 30-SEP-22	33	86.89	82.23	74.55	24.67	110.30	25.99	132.86	69.54 to 95.57	661,975	493,487	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	28	106.19	108.63	91.87	23.10	118.24	44.48	214.11	98.33 to 115.23	246,027	226,020	
01-JAN-21 To 31-DEC-21	37	91.78	88.78	85.99	21.78	103.24	40.38	133.03	78.79 to 101.47	415,926	357,671	
<u>ALL</u>	94	95.11	95.56	82.64	25.06	115.63	25.99	214.11	89.00 to 102.97	420,257	347,287	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	77	93.38	93.30	82.59	23.24	112.97	25.99	208.68	86.91 to 101.47	491,192	405,655	
2	17	102.97	105.77	83.78	30.78	126.25	40.86	214.11	73.74 to 127.52	98,967	82,914	
<u>ALL</u>	94	95.11	95.56	82.64	25.06	115.63	25.99	214.11	89.00 to 102.97	420,257	347,287	

27 Dodge
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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 95% Wgt. Mean C.I. : 74.17 to 91.10
 95% Mean C.I. : 88.89 to 102.23

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	10	98.58	95.26	88.31	10.37	107.87	71.74	112.04	77.10 to 106.46	584,250	515,968
03	70	92.64	92.36	76.90	26.22	120.10	25.99	214.11	86.89 to 102.69	395,703	304,315
04	14	104.94	111.73	103.70	28.26	107.74	62.53	208.68	80.42 to 133.03	425,891	441,659
<u>ALL</u>	<u>94</u>	<u>95.11</u>	<u>95.56</u>	<u>82.64</u>	<u>25.06</u>	<u>115.63</u>	<u>25.99</u>	<u>214.11</u>	<u>89.00 to 102.97</u>	<u>420,257</u>	<u>347,287</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	214.11	214.11	214.11	00.00	100.00	214.11	214.11	N/A	10,000	21,411
Less Than 30,000	4	118.58	137.20	123.94	31.89	110.70	97.54	214.11	N/A	19,875	24,633
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	94	95.11	95.56	82.64	25.06	115.63	25.99	214.11	89.00 to 102.97	420,257	347,287
Greater Than 14,999	93	94.64	94.28	82.60	24.09	114.14	25.99	208.68	89.00 to 102.69	424,669	350,791
Greater Than 29,999	90	94.05	93.70	82.55	24.44	113.51	25.99	208.68	87.67 to 102.69	438,052	361,627
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	214.11	214.11	214.11	00.00	100.00	214.11	214.11	N/A	10,000	21,411
15,000 TO 29,999	3	101.24	111.56	110.96	12.63	100.54	97.54	135.91	N/A	23,167	25,707
30,000 TO 59,999	8	108.94	109.18	109.10	20.41	100.07	66.26	158.82	66.26 to 158.82	45,519	49,663
60,000 TO 99,999	6	103.27	111.27	109.29	34.65	101.81	40.38	208.68	40.38 to 208.68	75,917	82,973
100,000 TO 149,999	9	89.00	101.90	99.66	33.55	102.25	66.21	196.07	68.16 to 132.53	120,510	120,096
150,000 TO 249,999	22	94.48	86.42	85.15	25.44	101.49	25.99	131.47	66.78 to 106.39	200,868	171,045
250,000 TO 499,999	21	98.33	95.66	95.68	11.98	99.98	62.53	116.40	83.54 to 107.95	340,570	325,874
500,000 TO 999,999	13	93.78	97.95	96.74	19.67	101.25	59.52	133.03	78.79 to 116.45	601,231	581,653
1,000,000 TO 1,999,999	9	71.74	75.37	73.60	32.56	102.40	43.19	132.86	48.63 to 113.67	1,396,190	1,027,591
2,000,000 TO 4,999,999	2	56.75	56.75	56.65	01.00	100.18	56.18	57.31	N/A	2,783,837	1,577,135
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>94</u>	<u>95.11</u>	<u>95.56</u>	<u>82.64</u>	<u>25.06</u>	<u>115.63</u>	<u>25.99</u>	<u>214.11</u>	<u>89.00 to 102.97</u>	<u>420,257</u>	<u>347,287</u>

27 Dodge
COMMERCIAL

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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

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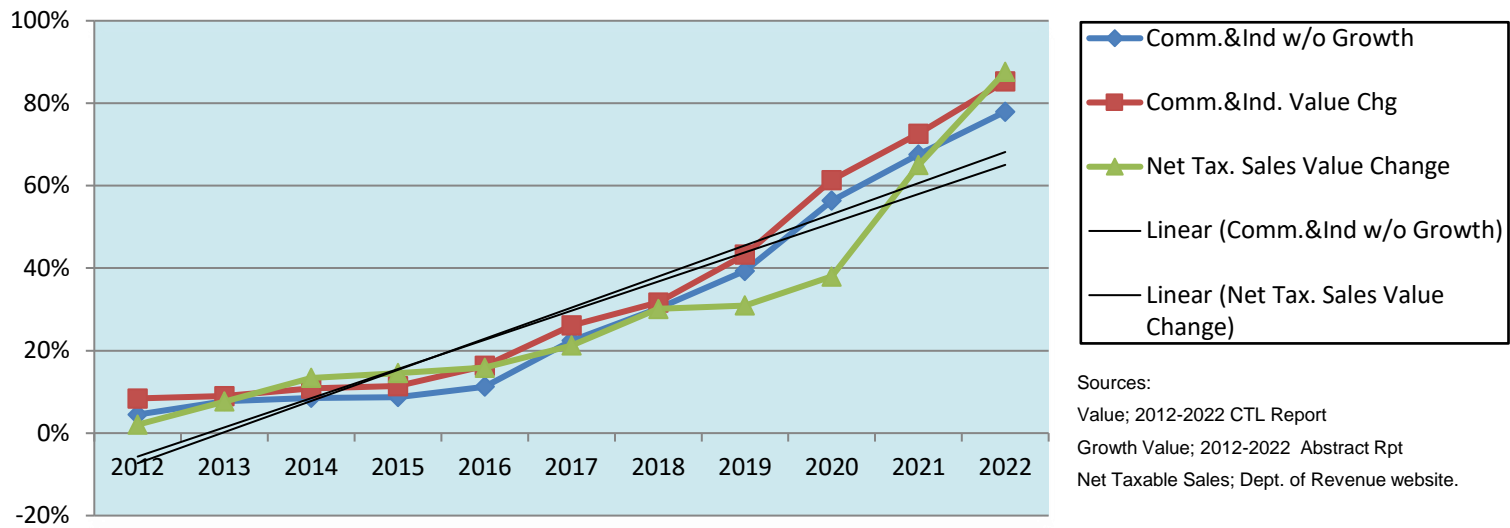
95% Median C.I. : 89.00 to 102.97
 95% Wgt. Mean C.I. : 74.17 to 91.10
 95% Mean C.I. : 88.89 to 102.23

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	1	95.68	95.68	95.68	00.00	100.00	95.68	95.68	N/A	40,000	38,271
341	5	90.39	97.66	80.62	28.32	121.14	56.18	132.86	N/A	1,142,260	920,889
342	1	48.63	48.63	48.63	00.00	100.00	48.63	48.63	N/A	1,530,000	744,113
344	10	98.81	105.31	98.29	18.54	107.14	75.78	158.82	83.06 to 132.53	255,900	251,514
349	1	56.82	56.82	56.82	00.00	100.00	56.82	56.82	N/A	1,600,000	909,109
350	1	93.38	93.38	93.38	00.00	100.00	93.38	93.38	N/A	185,000	172,754
351	5	95.57	92.35	90.20	11.52	102.38	77.10	106.46	N/A	283,300	255,539
352	7	93.78	93.16	87.39	11.46	106.60	71.74	112.04	71.74 to 112.04	715,000	624,865
353	10	100.12	99.02	98.94	17.00	100.08	66.21	127.52	69.54 to 117.83	163,250	161,524
386	4	88.68	79.70	81.06	18.75	98.32	43.11	98.33	N/A	235,625	190,995
406	21	91.11	95.54	89.09	31.40	107.24	40.38	208.68	66.78 to 114.91	361,244	321,836
408	1	40.86	40.86	40.86	00.00	100.00	40.86	40.86	N/A	240,000	98,054
410	1	25.99	25.99	25.99	00.00	100.00	25.99	25.99	N/A	240,000	62,384
419	2	89.71	89.71	62.25	44.80	144.11	49.52	129.90	N/A	757,500	471,572
442	3	124.38	149.68	114.23	27.75	131.03	110.56	214.11	N/A	154,333	176,288
455	1	104.07	104.07	104.07	00.00	100.00	104.07	104.07	N/A	123,088	128,099
494	6	99.03	92.25	89.23	21.74	103.38	44.48	131.47	44.48 to 131.47	315,683	281,690
528	6	97.23	89.04	91.08	23.46	97.76	40.51	117.04	40.51 to 117.04	162,333	147,856
530	7	91.90	90.56	75.48	16.13	119.98	57.31	115.23	57.31 to 115.23	821,012	619,674
999	1	196.07	196.07	196.07	00.00	100.00	196.07	196.07	N/A	100,000	196,070
<u>ALL</u>	94	95.11	95.56	82.64	25.06	115.63	25.99	214.11	89.00 to 102.97	420,257	347,287

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	\$ 390,797,075	\$ 11,886,265	3.04%	\$ 378,910,810		\$ 400,363,101	
2012	\$ 423,677,895	\$ 15,309,155	3.61%	\$ 408,368,740	4.50%	\$ 408,559,080	2.05%
2013	\$ 425,945,575	\$ 4,848,803	1.14%	\$ 421,096,772	-0.61%	\$ 431,146,188	5.53%
2014	\$ 433,124,692	\$ 8,942,508	2.06%	\$ 424,182,184	-0.41%	\$ 453,926,085	5.28%
2015	\$ 435,380,937	\$ 10,358,580	2.38%	\$ 425,022,357	-1.87%	\$ 458,723,019	1.06%
2016	\$ 454,428,792	\$ 19,626,393	4.32%	\$ 434,802,399	-0.13%	\$ 463,914,656	1.13%
2017	\$ 492,885,293	\$ 14,432,459	2.93%	\$ 478,452,834	5.29%	\$ 485,383,921	4.63%
2018	\$ 514,664,905	\$ 5,531,578	1.07%	\$ 509,133,327	3.30%	\$ 520,950,826	7.33%
2019	\$ 559,808,147	\$ 15,309,900	2.73%	\$ 544,498,247	5.80%	\$ 524,338,050	0.65%
2020	\$ 630,548,905	\$ 19,522,645	3.10%	\$ 611,026,260	9.15%	\$ 552,495,940	5.37%
2021	\$ 674,550,731	\$ 19,665,730	2.92%	\$ 654,885,001	3.86%	\$ 660,589,732	19.56%
2022	\$ 724,209,156	\$ 28,719,844	3.97%	\$ 695,489,312	3.10%	\$ 751,254,585	13.72%
Ann %chg	5.51%			Average	2.91%	6.28%	6.03%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	4.50%	8.41%	2.05%
2013	7.75%	8.99%	7.69%
2014	8.54%	10.83%	13.38%
2015	8.76%	11.41%	14.58%
2016	11.26%	16.28%	15.87%
2017	22.43%	26.12%	21.24%
2018	30.28%	31.70%	30.12%
2019	39.33%	43.25%	30.97%
2020	56.35%	61.35%	38.00%
2021	67.58%	72.61%	65.00%
2022	77.97%	85.32%	87.64%

County Number	27
County Name	Dodge

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	17	Median :	103	COV :	44.37	95% Median C.I. :	73.74 to 127.52
Total Sales Price :	1,682,438	Wgt. Mean :	84	STD :	46.93	95% Wgt. Mean C.I. :	57.52 to 110.04
Total Adj. Sales Price :	1,682,438	Mean :	106	Avg. Abs. Dev :	31.69	95% Mean C.I. :	81.64 to 129.90
Total Assessed Value :	1,409,537						
Avg. Adj. Sales Price :	98,967	COD :	30.78	MAX Sales Ratio :	214.11		
Avg. Assessed Value :	82,914	PRD :	126.25	MIN Sales Ratio :	40.86		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019	1	94.32	94.32	94.32		100.00	94.32	94.32	N/A	60,000	56,592
01/01/2020 To 03/31/2020	2	155.49	155.49	176.98	26.10	87.86	114.91	196.07	N/A	65,375	115,702
04/01/2020 To 06/30/2020	1	214.11	214.11	214.11		100.00	214.11	214.11	N/A	10,000	21,411
07/01/2020 To 09/30/2020	3	101.24	83.29	73.15	19.65	113.86	44.48	104.16	N/A	147,700	108,036
10/01/2020 To 12/31/2020	3	102.97	104.21	82.28	20.12	126.65	73.74	135.91	N/A	99,000	81,457
01/01/2021 To 03/31/2021	2	108.89	108.89	115.54	10.42	94.24	97.54	120.24	N/A	56,750	65,570
04/01/2021 To 06/30/2021	1	40.86	40.86	40.86		100.00	40.86	40.86	N/A	240,000	98,054
07/01/2021 To 09/30/2021	1	104.07	104.07	104.07		100.00	104.07	104.07	N/A	123,088	128,099
10/01/2021 To 12/31/2021	1	82.90	82.90	82.90		100.00	82.90	82.90	N/A	45,000	37,304
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	7	104.16	124.18	98.39	39.09	126.21	44.48	214.11	44.48 to 214.11	91,979	90,502
10/01/2020 To 09/30/2021	7	102.97	96.48	77.78	20.54	124.04	40.86	135.91	40.86 to 135.91	110,513	85,952
10/01/2021 To 09/30/2022	3	82.90	84.51	65.79	33.94	128.45	43.11	127.52	N/A	88,333	58,119
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	9	104.16	120.84	93.24	36.12	129.60	44.48	214.11	73.74 to 196.07	97,872	91,255
01/01/2021 To 12/31/2021	5	97.54	89.12	75.65	20.62	117.81	40.86	120.24	N/A	104,318	78,919

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	17	Median :	103	COV :	44.37	95% Median C.I. :	73.74 to 127.52
Total Sales Price :	1,682,438	Wgt. Mean :	84	STD :	46.93	95% Wgt. Mean C.I. :	57.52 to 110.04
Total Adj. Sales Price :	1,682,438	Mean :	106	Avg. Abs. Dev :	31.69	95% Mean C.I. :	81.64 to 129.90
Total Assessed Value :	1,409,537						
Avg. Adj. Sales Price :	98,967	COD :	30.78	MAX Sales Ratio :	214.11		
Avg. Assessed Value :	82,914	PRD :	126.25	MIN Sales Ratio :	40.86		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	17	102.97	105.77	83.78	30.78	126.25	40.86	214.11	73.74 to 127.52	98,967	82,914

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02	1	104.16	104.16	104.16		100.00	104.16	104.16	N/A	190,000	197,905
03	15	101.24	99.86	72.93	29.16	136.93	40.86	214.11	73.74 to 120.24	92,829	67,704
04	1	196.07	196.07	196.07		100.00	196.07	196.07	N/A	100,000	196,070

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	17	Median :	103	COV :	44.37	95% Median C.I. :	73.74 to 127.52
Total Sales Price :	1,682,438	Wgt. Mean :	84	STD :	46.93	95% Wgt. Mean C.I. :	57.52 to 110.04
Total Adj. Sales Price :	1,682,438	Mean :	106	Avg. Abs. Dev :	31.69	95% Mean C.I. :	81.64 to 129.90
Total Assessed Value :	1,409,537						
Avg. Adj. Sales Price :	98,967	COD :	30.78	MAX Sales Ratio :	214.11		
Avg. Assessed Value :	82,914	PRD :	126.25	MIN Sales Ratio :	40.86		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	1	214.11	214.11	214.11		100.00	214.11	214.11	N/A	10,000	21,411
Less Than 30,000	4	118.58	137.20	123.94	31.89	110.70	97.54	214.11	N/A	19,875	24,633
<u>__ Ranges Excl. Low \$ __</u>											
Greater Than 4,999	17	102.97	105.77	83.78	30.78	126.25	40.86	214.11	73.74 to 127.52	98,967	82,914
Greater Than 15,000	16	102.11	99.00	83.00	26.18	119.28	40.86	196.07	73.74 to 120.24	104,527	86,758
Greater Than 30,000	13	102.97	96.10	81.79	28.95	117.50	40.86	196.07	44.48 to 120.24	123,303	100,847
<u>__ Incremental Ranges __</u>											
0 TO 4,999											
5,000 TO 14,999	1	214.11	214.11	214.11		100.00	214.11	214.11	N/A	10,000	21,411
15,000 TO 29,999	3	101.24	111.56	110.96	12.63	100.54	97.54	135.91	N/A	23,167	25,707
30,000 TO 59,999	4	108.94	107.08	107.14	12.98	99.94	82.90	127.52	N/A	41,438	44,397
60,000 TO 99,999	2	107.28	107.28	109.87	12.08	97.64	94.32	120.24	N/A	75,000	82,405
100,000 TO 149,999	2	150.07	150.07	145.31	30.65	103.28	104.07	196.07	N/A	111,544	162,085
150,000 TO 249,999	5	44.48	61.27	60.56	42.24	101.17	40.86	104.16	N/A	212,820	128,888
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	17	Median :	103	COV :	44.37	95% Median C.I. :	73.74 to 127.52
Total Sales Price :	1,682,438	Wgt. Mean :	84	STD :	46.93	95% Wgt. Mean C.I. :	57.52 to 110.04
Total Adj. Sales Price :	1,682,438	Mean :	106	Avg. Abs. Dev :	31.69	95% Mean C.I. :	81.64 to 129.90
Total Assessed Value :	1,409,537						
Avg. Adj. Sales Price :	98,967	COD :	30.78	MAX Sales Ratio :	214.11		
Avg. Assessed Value :	82,914	PRD :	126.25	MIN Sales Ratio :	40.86		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
344	1	102.97	102.97	102.97		100.00	102.97	102.97	N/A	40,000	41,187
351	1	104.16	104.16	104.16		100.00	104.16	104.16	N/A	190,000	197,905
352	1	82.90	82.90	82.90		100.00	82.90	82.90	N/A	45,000	37,304
353	2	112.53	112.53	117.94	13.32	95.41	97.54	127.52	N/A	36,750	43,343
386	2	68.72	68.72	56.47	37.27	121.69	43.11	94.32	N/A	115,000	64,941
406	4	117.58	111.20	91.79	14.36	121.15	73.74	135.91	N/A	94,438	86,684
408	1	40.86	40.86	40.86		100.00	40.86	40.86	N/A	240,000	98,054
442	1	214.11	214.11	214.11		100.00	214.11	214.11	N/A	10,000	21,411
455	1	104.07	104.07	104.07		100.00	104.07	104.07	N/A	123,088	128,099
494	1	44.48	44.48	44.48		100.00	44.48	44.48	N/A	229,100	101,907
530	1	101.24	101.24	101.24		100.00	101.24	101.24	N/A	24,000	24,297
999	1	196.07	196.07	196.07		100.00	196.07	196.07	N/A	100,000	196,070

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	2	Total	Increase	0%

What IF

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	17	Median :	96	COV :	44.17	95% Median C.I. :	67.84 to 119.45
Total Sales Price :	1,682,438	Wgt. Mean :	78	STD :	43.71	95% Wgt. Mean C.I. :	53.66 to 102.55
Total Adj. Sales Price :	1,682,438	Mean :	99	Avg. Abs. Dev :	30.08	95% Mean C.I. :	76.48 to 121.42
Total Assessed Value :	1,314,043						
Avg. Adj. Sales Price :	98,967	COD :	31.24	MAX Sales Ratio :	198.79		
Avg. Assessed Value :	77,297	PRD :	126.70	MIN Sales Ratio :	38.43		

What IF

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	87.11	87.11	87.11		100.00	87.11	87.11	N/A	60,000	52,264
01/01/2020 To 03/31/2020	2	146.55	146.55	165.73	24.72	88.43	110.33	182.76	N/A	65,375	108,344
04/01/2020 To 06/30/2020	1	198.79	198.79	198.79		100.00	198.79	198.79	N/A	10,000	19,879
07/01/2020 To 09/30/2020	3	93.68	77.18	67.85	19.47	113.75	41.57	96.29	N/A	147,700	100,219
10/01/2020 To 12/31/2020	3	101.47	98.71	76.74	19.38	128.63	67.84	126.81	N/A	99,000	75,970
01/01/2021 To 03/31/2021	2	101.19	101.19	106.80	09.48	94.75	91.60	110.77	N/A	56,750	60,611
04/01/2021 To 06/30/2021	1	38.43	38.43	38.43		100.00	38.43	38.43	N/A	240,000	92,234
07/01/2021 To 09/30/2021	1	98.20	98.20	98.20		100.00	98.20	98.20	N/A	123,088	120,873
10/01/2021 To 12/31/2021	1	77.14	77.14	77.14		100.00	77.14	77.14	N/A	45,000	34,711
01/01/2022 To 03/31/2022											
04/01/2022 To 06/30/2022	2	79.69	79.69	58.00	49.89	137.40	39.93	119.45	N/A	110,000	63,803
07/01/2022 To 09/30/2022											
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	7	96.29	115.79	91.56	39.98	126.46	41.57	198.79	41.57 to 198.79	91,979	84,213
10/01/2020 To 09/30/2021	7	98.20	90.73	72.68	20.54	124.83	38.43	126.81	38.43 to 126.81	110,513	80,320
10/01/2021 To 09/30/2022	3	77.14	78.84	61.25	34.37	128.72	39.93	119.45	N/A	88,333	54,106
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	9	101.47	113.28	86.86	34.97	130.42	41.57	198.79	67.84 to 182.76	97,872	85,015
01/01/2021 To 12/31/2021	5	91.60	83.23	70.75	20.39	117.64	38.43	110.77	N/A	104,318	73,808

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	17	Median :	96	COV :	44.17	95% Median C.I. :	67.84 to 119.45
Total Sales Price :	1,682,438	Wgt. Mean :	78	STD :	43.71	95% Wgt. Mean C.I. :	53.66 to 102.55
Total Adj. Sales Price :	1,682,438	Mean :	99	Avg. Abs. Dev :	30.08	95% Mean C.I. :	76.48 to 121.42
Total Assessed Value :	1,314,043						
Avg. Adj. Sales Price :	98,967	COD :	31.24	MAX Sales Ratio :	198.79		
Avg. Assessed Value :	77,297	PRD :	126.70	MIN Sales Ratio :	38.43		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	17	96.29	98.95	78.10	31.24	126.70	38.43	198.79	67.84 to 119.45	98,967	77,297

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02	1	96.29	96.29	96.29		100.00	96.29	96.29	N/A	190,000	182,946
03	15	93.68	93.54	68.11	30.05	137.34	38.43	198.79	67.84 to 110.77	92,829	63,222
04	1	182.76	182.76	182.76		100.00	182.76	182.76	N/A	100,000	182,760

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	17	Median :	96	COV :	44.17	95% Median C.I. :	67.84 to 119.45
Total Sales Price :	1,682,438	Wgt. Mean :	78	STD :	43.71	95% Wgt. Mean C.I. :	53.66 to 102.55
Total Adj. Sales Price :	1,682,438	Mean :	99	Avg. Abs. Dev :	30.08	95% Mean C.I. :	76.48 to 121.42
Total Assessed Value :	1,314,043						
Avg. Adj. Sales Price :	98,967	COD :	31.24	MAX Sales Ratio :	198.79		
Avg. Assessed Value :	77,297	PRD :	126.70	MIN Sales Ratio :	38.43		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	1	198.79	198.79	198.79		100.00	198.79	198.79	N/A	10,000	19,879
Less Than 30,000	4	110.25	127.72	115.45	31.82	110.63	91.60	198.79	N/A	19,875	22,947
__ Ranges Excl. Low \$ __											
Greater Than 4,999	17	96.29	98.95	78.10	31.24	126.70	38.43	198.79	67.84 to 119.45	98,967	77,297
Greater Than 15,000	16	94.99	92.71	77.38	26.90	119.81	38.43	182.76	67.84 to 110.77	104,527	80,885
Greater Than 30,000	13	96.29	90.10	76.25	29.64	118.16	38.43	182.76	41.57 to 110.77	123,303	94,020
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999	1	198.79	198.79	198.79		100.00	198.79	198.79	N/A	10,000	19,879
15,000 TO 29,999	3	93.68	104.03	103.46	12.53	100.55	91.60	126.81	N/A	23,167	23,969
30,000 TO 59,999	4	105.90	102.10	101.93	12.08	100.17	77.14	119.45	N/A	41,438	42,239
60,000 TO 99,999	2	98.94	98.94	101.31	11.96	97.66	87.11	110.77	N/A	75,000	75,980
100,000 TO 149,999	2	140.48	140.48	136.10	30.10	103.22	98.20	182.76	N/A	111,544	151,817
150,000 TO 249,999	5	41.57	56.81	56.17	41.26	101.14	38.43	96.29	N/A	212,820	119,542
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	17	Median :	96	COV :	44.17	95% Median C.I. :	67.84 to 119.45
Total Sales Price :	1,682,438	Wgt. Mean :	78	STD :	43.71	95% Wgt. Mean C.I. :	53.66 to 102.55
Total Adj. Sales Price :	1,682,438	Mean :	99	Avg. Abs. Dev :	30.08	95% Mean C.I. :	76.48 to 121.42
Total Assessed Value :	1,314,043						
Avg. Adj. Sales Price :	98,967	COD :	31.24	MAX Sales Ratio :	198.79		
Avg. Assessed Value :	77,297	PRD :	126.70	MIN Sales Ratio :	38.43		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
344	1	101.47	101.47	101.47		100.00	101.47	101.47	N/A	40,000	40,589
351	1	96.29	96.29	96.29		100.00	96.29	96.29	N/A	190,000	182,946
352	1	77.14	77.14	77.14		100.00	77.14	77.14	N/A	45,000	34,711
353	2	105.53	105.53	110.55	13.20	95.46	91.60	119.45	N/A	36,750	40,626
386	2	63.52	63.52	52.24	37.14	121.59	39.93	87.11	N/A	115,000	60,072
406	4	110.55	103.94	84.96	13.43	122.34	67.84	126.81	N/A	94,438	80,236
408	1	38.43	38.43	38.43		100.00	38.43	38.43	N/A	240,000	92,234
442	1	198.79	198.79	198.79		100.00	198.79	198.79	N/A	10,000	19,879
455	1	98.20	98.20	98.20		100.00	98.20	98.20	N/A	123,088	120,873
494	1	41.57	41.57	41.57		100.00	41.57	41.57	N/A	229,100	95,229
530	1	93.68	93.68	93.68		100.00	93.68	93.68	N/A	24,000	22,483
999	1	182.76	182.76	182.76		100.00	182.76	182.76	N/A	100,000	182,760

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	2	Improvmt	Decrease	8%

What IF

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	94	Median :	94	COV :	33.83	95% Median C.I. :	87.67 to 101.47
Total Sales Price :	39,504,193	Wgt. Mean :	82	STD :	31.91	95% Wgt. Mean C.I. :	73.97 to 90.82
Total Adj. Sales Price :	39,504,193	Mean :	94	Avg. Abs. Dev :	23.25	95% Mean C.I. :	87.87 to 100.77
Total Assessed Value :	32,549,461						
Avg. Adj. Sales Price :	420,257	COD :	24.81	MAX Sales Ratio :	208.68		
Avg. Assessed Value :	346,271	PRD :	114.48	MIN Sales Ratio :	25.99		

What IF

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	7	103.26	117.65	104.15	24.90	112.96	83.54	208.68	83.54 to 208.68	236,857	246,688
01/01/2020 To 03/31/2020	4	101.86	117.38	99.99	28.64	117.39	83.04	182.76	N/A	187,688	187,668
04/01/2020 To 06/30/2020	8	113.15	115.30	109.58	18.72	105.22	66.26	198.79	66.26 to 198.79	196,175	214,975
07/01/2020 To 09/30/2020	7	98.55	98.66	100.32	18.70	98.35	41.57	132.53	41.57 to 132.53	230,229	230,974
10/01/2020 To 12/31/2020	9	101.47	98.99	73.90	24.48	133.95	48.63	158.82	67.84 to 126.81	328,556	242,791
01/01/2021 To 03/31/2021	12	91.00	90.50	93.73	21.98	96.55	40.51	130.10	69.12 to 112.04	251,708	235,914
04/01/2021 To 06/30/2021	6	76.72	78.06	75.64	23.71	103.20	38.43	131.47	38.43 to 131.47	545,952	412,969
07/01/2021 To 09/30/2021	8	96.42	102.28	105.41	11.40	97.03	89.00	133.03	89.00 to 133.03	352,007	371,055
10/01/2021 To 12/31/2021	11	91.90	80.27	78.56	22.84	102.18	40.38	113.67	43.19 to 106.39	570,636	448,276
01/01/2022 To 03/31/2022	7	77.10	71.99	67.10	26.58	107.29	25.99	110.56	25.99 to 110.56	922,114	618,738
04/01/2022 To 06/30/2022	8	83.84	80.74	70.04	24.14	115.28	39.93	119.45	39.93 to 119.45	582,375	407,870
07/01/2022 To 09/30/2022	7	95.57	94.85	84.14	22.21	112.73	57.31	132.86	57.31 to 132.86	636,339	535,408
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	26	109.14	111.77	104.01	21.77	107.46	41.57	208.68	93.68 to 116.40	214,990	223,619
10/01/2020 To 09/30/2021	35	91.78	93.24	86.69	23.10	107.56	38.43	158.82	78.79 to 104.43	344,836	298,924
10/01/2021 To 09/30/2022	33	86.89	81.72	74.49	24.71	109.71	25.99	132.86	69.54 to 95.57	661,975	493,122
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	28	106.19	106.20	91.05	22.54	116.64	41.57	198.79	93.68 to 115.23	246,027	224,015
01/01/2021 To 12/31/2021	37	91.60	87.98	85.83	21.44	102.50	38.43	133.03	78.48 to 98.20	415,926	356,980

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	94	Median :	94	COV :	33.83	95% Median C.I. :	87.67 to 101.47
Total Sales Price :	39,504,193	Wgt. Mean :	82	STD :	31.91	95% Wgt. Mean C.I. :	73.97 to 90.82
Total Adj. Sales Price :	39,504,193	Mean :	94	Avg. Abs. Dev :	23.25	95% Mean C.I. :	87.87 to 100.77
Total Assessed Value :	32,549,461						
Avg. Adj. Sales Price :	420,257	COD :	24.81	MAX Sales Ratio :	208.68		
Avg. Assessed Value :	346,271	PRD :	114.48	MIN Sales Ratio :	25.99		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	77	93.38	93.30	82.59	23.24	112.97	25.99	208.68	86.91 to 101.47	491,192	405,655
2	17	96.29	98.95	78.10	31.24	126.70	38.43	198.79	67.84 to 119.45	98,967	77,297

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02	10	95.99	94.47	88.06	09.82	107.28	71.74	112.04	77.10 to 106.46	584,250	514,472
03	70	91.69	91.01	76.66	25.79	118.72	25.99	198.79	86.89 to 98.33	395,703	303,355
04	14	104.94	110.78	103.48	27.36	107.05	62.53	208.68	80.42 to 133.03	425,891	440,708

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	94	Median :	94	COV :	33.83	95% Median C.I. :	87.67 to 101.47
Total Sales Price :	39,504,193	Wgt. Mean :	82	STD :	31.91	95% Wgt. Mean C.I. :	73.97 to 90.82
Total Adj. Sales Price :	39,504,193	Mean :	94	Avg. Abs. Dev :	23.25	95% Mean C.I. :	87.87 to 100.77
Total Assessed Value :	32,549,461						
Avg. Adj. Sales Price :	420,257	COD :	24.81	MAX Sales Ratio :	208.68		
Avg. Assessed Value :	346,271	PRD :	114.48	MIN Sales Ratio :	25.99		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	1	198.79	198.79	198.79		100.00	198.79	198.79	N/A	10,000	19,879
Less Than 30,000	4	110.25	127.72	115.45	31.82	110.63	91.60	198.79	N/A	19,875	22,947
__ Ranges Excl. Low \$ __											
Greater Than 4,999	94	93.73	94.32	82.39	24.81	114.48	25.99	208.68	87.67 to 101.47	420,257	346,271
Greater Than 15,000	93	93.68	93.20	82.37	23.88	113.15	25.99	208.68	87.67 to 99.51	424,669	349,780
Greater Than 30,000	90	93.58	92.84	82.33	24.28	112.77	25.99	208.68	87.11 to 99.51	438,052	360,641
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999	1	198.79	198.79	198.79		100.00	198.79	198.79	N/A	10,000	19,879
15,000 TO 29,999	3	93.68	104.03	103.46	12.53	100.55	91.60	126.81	N/A	23,167	23,969
30,000 TO 59,999	8	105.90	106.69	106.73	20.35	99.96	66.26	158.82	66.26 to 158.82	45,519	48,584
60,000 TO 99,999	6	101.28	108.49	106.47	34.95	101.90	40.38	208.68	40.38 to 208.68	75,917	80,831
100,000 TO 149,999	9	89.00	99.77	97.76	31.16	102.06	66.21	182.76	68.16 to 132.53	120,510	117,815
150,000 TO 249,999	22	94.48	85.41	84.10	25.76	101.56	25.99	131.47	66.78 to 106.39	200,868	168,921
250,000 TO 499,999	21	98.33	95.66	95.68	11.98	99.98	62.53	116.40	83.54 to 107.95	340,570	325,874
500,000 TO 999,999	13	93.78	97.95	96.74	19.67	101.25	59.52	133.03	78.79 to 116.45	601,231	581,653
1,000,000 TO 1,999,999	9	71.74	75.37	73.60	32.56	102.40	43.19	132.86	48.63 to 113.67	1,396,190	1,027,591
2,000,000 TO 4,999,999	2	56.75	56.75	56.65	01.00	100.18	56.18	57.31	N/A	2,783,837	1,577,135
5,000,000 TO 9,999,999											
10,000,000 +											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	94	Median :	94	COV :	33.83	95% Median C.I. :	87.67 to 101.47
Total Sales Price :	39,504,193	Wgt. Mean :	82	STD :	31.91	95% Wgt. Mean C.I. :	73.97 to 90.82
Total Adj. Sales Price :	39,504,193	Mean :	94	Avg. Abs. Dev :	23.25	95% Mean C.I. :	87.87 to 100.77
Total Assessed Value :	32,549,461						
Avg. Adj. Sales Price :	420,257	COD :	24.81	MAX Sales Ratio :	208.68		
Avg. Assessed Value :	346,271	PRD :	114.48	MIN Sales Ratio :	25.99		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
300	1	95.68	95.68	95.68		100.00	95.68	95.68	N/A	40,000	38,271
341	5	90.39	97.66	80.62	28.32	121.14	56.18	132.86	N/A	1,142,260	920,889
342	1	48.63	48.63	48.63		100.00	48.63	48.63	N/A	1,530,000	744,113
344	10	98.06	105.16	98.26	18.53	107.02	75.78	158.82	83.06 to 132.53	255,900	251,454
349	1	56.82	56.82	56.82		100.00	56.82	56.82	N/A	1,600,000	909,109
350	1	93.38	93.38	93.38		100.00	93.38	93.38	N/A	185,000	172,754
351	5	95.57	90.78	89.14	09.87	101.84	77.10	106.46	N/A	283,300	252,547
352	7	93.78	92.33	87.34	12.34	105.71	71.74	112.04	71.74 to 112.04	715,000	624,494
353	10	97.15	97.62	98.61	17.30	99.00	66.21	119.45	69.54 to 117.83	163,250	160,981
386	4	85.08	77.10	80.03	18.36	96.34	39.93	98.33	N/A	235,625	188,560
406	21	91.11	94.15	88.75	30.50	106.08	40.38	208.68	66.78 to 111.46	361,244	320,608
408	1	38.43	38.43	38.43		100.00	38.43	38.43	N/A	240,000	92,234
410	1	25.99	25.99	25.99		100.00	25.99	25.99	N/A	240,000	62,384
419	2	89.71	89.71	62.25	44.80	144.11	49.52	129.90	N/A	757,500	471,572
442	3	124.38	144.58	113.89	23.65	126.95	110.56	198.79	N/A	154,333	175,777
455	1	98.20	98.20	98.20		100.00	98.20	98.20	N/A	123,088	120,873
494	6	99.03	91.77	88.88	22.24	103.25	41.57	131.47	41.57 to 131.47	315,683	280,577
528	6	97.23	89.04	91.08	23.46	97.76	40.51	117.04	40.51 to 117.04	162,333	147,856
530	7	91.90	89.48	75.45	14.95	118.60	57.31	115.23	57.31 to 115.23	821,012	619,415
999	1	182.76	182.76	182.76		100.00	182.76	182.76	N/A	100,000	182,760

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	2	Improvmt	Decrease	8%

What IF

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	105	COV :	38.68	95% Median C.I. :	80.42 to 133.03
Total Sales Price :	5,962,468	Wgt. Mean :	104	STD :	43.22	95% Wgt. Mean C.I. :	89.30 to 118.11
Total Adj. Sales Price :	5,962,468	Mean :	112	Avg. Abs. Dev :	29.66	95% Mean C.I. :	86.78 to 136.68
Total Assessed Value :	6,183,225						
Avg. Adj. Sales Price :	425,891	COD :	28.26	MAX Sales Ratio :	208.68		
Avg. Assessed Value :	441,659	PRD :	107.74	MIN Sales Ratio :	62.53		

What IF

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	3	99.51	130.58	102.48	41.92	127.42	83.54	208.68	N/A	273,333	280,124
01/01/2020 To 03/31/2020	1	196.07	196.07	196.07		100.00	196.07	196.07	N/A	100,000	196,070
04/01/2020 To 06/30/2020											
07/01/2020 To 09/30/2020	1	98.55	98.55	98.55		100.00	98.55	98.55	N/A	175,000	172,460
10/01/2020 To 12/31/2020	1	116.45	116.45	116.45		100.00	116.45	116.45	N/A	525,000	611,383
01/01/2021 To 03/31/2021	2	74.77	74.77	72.59	07.56	103.00	69.12	80.42	N/A	382,500	277,664
04/01/2021 To 06/30/2021											
07/01/2021 To 09/30/2021	3	111.46	118.29	120.86	06.77	97.87	110.37	133.03	N/A	442,489	534,807
10/01/2021 To 12/31/2021	2	88.10	88.10	103.87	29.02	84.82	62.53	113.67	N/A	835,000	867,301
01/01/2022 To 03/31/2022											
04/01/2022 To 06/30/2022	1	80.79	80.79	80.79		100.00	80.79	80.79	N/A	580,000	468,589
07/01/2022 To 09/30/2022											
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	5	99.51	137.27	110.40	44.75	124.34	83.54	208.68	N/A	219,000	241,781
10/01/2020 To 09/30/2021	6	110.92	103.48	105.87	15.18	97.74	69.12	133.03	69.12 to 133.03	436,245	461,855
10/01/2021 To 09/30/2022	3	80.79	85.66	97.92	21.10	87.48	62.53	113.67	N/A	750,000	734,397
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	3	116.45	137.02	122.49	27.92	111.86	98.55	196.07	N/A	266,667	326,638
01/01/2021 To 12/31/2021	7	110.37	97.23	103.51	18.91	93.93	62.53	133.03	62.53 to 133.03	537,495	556,336

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	105	COV :	38.68	95% Median C.I. :	80.42 to 133.03
Total Sales Price :	5,962,468	Wgt. Mean :	104	STD :	43.22	95% Wgt. Mean C.I. :	89.30 to 118.11
Total Adj. Sales Price :	5,962,468	Mean :	112	Avg. Abs. Dev :	29.66	95% Mean C.I. :	86.78 to 136.68
Total Assessed Value :	6,183,225						
Avg. Adj. Sales Price :	425,891	COD :	28.26	MAX Sales Ratio :	208.68		
Avg. Assessed Value :	441,659	PRD :	107.74	MIN Sales Ratio :	62.53		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	13	99.51	105.24	102.13	24.64	103.05	62.53	208.68	80.42 to 116.45	450,959	460,550
2	1	196.07	196.07	196.07		100.00	196.07	196.07	N/A	100,000	196,070

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02											
03											
04	14	104.94	111.73	103.70	28.26	107.74	62.53	208.68	80.42 to 133.03	425,891	441,659

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	105	COV :	38.68	95% Median C.I. :	80.42 to 133.03
Total Sales Price :	5,962,468	Wgt. Mean :	104	STD :	43.22	95% Wgt. Mean C.I. :	89.30 to 118.11
Total Adj. Sales Price :	5,962,468	Mean :	112	Avg. Abs. Dev :	29.66	95% Mean C.I. :	86.78 to 136.68
Total Assessed Value :	6,183,225						
Avg. Adj. Sales Price :	425,891	COD :	28.26	MAX Sales Ratio :	208.68		
Avg. Assessed Value :	441,659	PRD :	107.74	MIN Sales Ratio :	62.53		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
__Ranges Excl. Low \$__											
Greater Than 4,999	14	104.94	111.73	103.70	28.26	107.74	62.53	208.68	80.42 to 133.03	425,891	441,659
Greater Than 15,000	14	104.94	111.73	103.70	28.26	107.74	62.53	208.68	80.42 to 133.03	425,891	441,659
Greater Than 30,000	14	104.94	111.73	103.70	28.26	107.74	62.53	208.68	80.42 to 133.03	425,891	441,659
__Incremental Ranges__											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	1	208.68	208.68	208.68		100.00	208.68	208.68	N/A	75,000	156,507
100,000 TO 149,999	1	196.07	196.07	196.07		100.00	196.07	196.07	N/A	100,000	196,070
150,000 TO 249,999	2	89.49	89.49	88.16	10.14	101.51	80.42	98.55	N/A	205,000	180,723
250,000 TO 499,999	5	99.51	93.48	94.29	15.22	99.14	62.53	111.46	N/A	358,494	338,038
500,000 TO 999,999	4	98.62	99.85	100.43	25.24	99.42	69.12	133.03	N/A	558,750	561,126
1,000,000 TO 1,999,999	1	113.67	113.67	113.67		100.00	113.67	113.67	N/A	1,350,000	1,534,508
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	14	Median :	105	COV :	38.68	95% Median C.I. :	80.42 to 133.03
Total Sales Price :	5,962,468	Wgt. Mean :	104	STD :	43.22	95% Wgt. Mean C.I. :	89.30 to 118.11
Total Adj. Sales Price :	5,962,468	Mean :	112	Avg. Abs. Dev :	29.66	95% Mean C.I. :	86.78 to 136.68
Total Assessed Value :	6,183,225						
Avg. Adj. Sales Price :	425,891	COD :	28.26	MAX Sales Ratio :	208.68		
Avg. Assessed Value :	441,659	PRD :	107.74	MIN Sales Ratio :	62.53		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
406	9	111.46	110.06	105.72	26.37	104.11	62.53	208.68	80.42 to 133.03	483,052	510,682
494	4	99.03	94.39	91.82	10.65	102.80	69.12	110.37	N/A	378,750	347,755
999	1	196.07	196.07	196.07		100.00	196.07	196.07	N/A	100,000	196,070

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
PROPERTY TYPE *	04	Total	Increase	0%

What IF

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	21	Median :	91	COV :	39.82	95% Median C.I. :	66.78 to 114.91
Total Sales Price :	7,586,118	Wgt. Mean :	89	STD :	38.04	95% Wgt. Mean C.I. :	68.93 to 109.25
Total Adj. Sales Price :	7,586,118	Mean :	96	Avg. Abs. Dev :	28.61	95% Mean C.I. :	78.22 to 112.86
Total Assessed Value :	6,758,555						
Avg. Adj. Sales Price :	361,244	COD :	31.40	MAX Sales Ratio :	208.68		
Avg. Assessed Value :	321,836	PRD :	107.24	MIN Sales Ratio :	40.38		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2019 To 12/31/2019	2	146.11	146.11	105.11	42.82	139.01	83.54	208.68	N/A	217,500	228,621
01/01/2020 To 03/31/2020	1	114.91	114.91	114.91		100.00	114.91	114.91	N/A	30,750	35,334
04/01/2020 To 06/30/2020	2	87.11	87.11	100.56	23.94	86.62	66.26	107.95	N/A	163,450	164,371
07/01/2020 To 09/30/2020											
10/01/2020 To 12/31/2020	3	116.45	108.70	104.16	17.79	104.36	73.74	135.91	N/A	260,667	271,523
01/01/2021 To 03/31/2021	3	80.42	89.15	82.20	22.16	108.45	66.78	120.24	N/A	173,333	142,478
04/01/2021 To 06/30/2021											
07/01/2021 To 09/30/2021	2	122.25	122.25	125.80	08.83	97.18	111.46	133.03	N/A	451,234	567,668
10/01/2021 To 12/31/2021	4	52.86	64.94	79.09	43.81	82.11	40.38	113.67	N/A	703,750	556,609
01/01/2022 To 03/31/2022	1	59.52	59.52	59.52		100.00	59.52	59.52	N/A	735,000	437,446
04/01/2022 To 06/30/2022	2	85.95	85.95	83.98	06.00	102.35	80.79	91.11	N/A	419,500	352,280
07/01/2022 To 09/30/2022	1	95.73	95.73	95.73		100.00	95.73	95.73	N/A	200,000	191,461
<u>Study Yrs</u>											
10/01/2019 To 09/30/2020	5	107.95	116.27	103.62	32.20	112.21	66.26	208.68	N/A	158,530	164,263
10/01/2020 To 09/30/2021	8	113.96	104.75	107.84	19.00	97.13	66.78	135.91	66.78 to 135.91	275,559	297,167
10/01/2021 To 09/30/2022	8	71.66	73.37	77.57	30.64	94.59	40.38	113.67	40.38 to 113.67	573,625	444,988
<u>Calendar Yrs</u>											
01/01/2020 To 12/31/2020	6	111.43	102.54	103.42	17.85	99.15	66.26	135.91	66.26 to 135.91	189,942	196,441
01/01/2021 To 12/31/2021	9	80.42	85.74	89.42	36.68	95.88	40.38	133.03	43.19 to 120.24	470,830	421,023

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	21	Median :	91	COV :	39.82	95% Median C.I. :	66.78 to 114.91
Total Sales Price :	7,586,118	Wgt. Mean :	89	STD :	38.04	95% Wgt. Mean C.I. :	68.93 to 109.25
Total Adj. Sales Price :	7,586,118	Mean :	96	Avg. Abs. Dev :	28.61	95% Mean C.I. :	78.22 to 112.86
Total Assessed Value :	6,758,555						
Avg. Adj. Sales Price :	361,244	COD :	31.40	MAX Sales Ratio :	208.68		
Avg. Assessed Value :	321,836	PRD :	107.24	MIN Sales Ratio :	40.38		

What IF

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	17	83.54	91.85	88.95	33.67	103.26	40.38	208.68	62.53 to 113.67	424,022	377,166
2	4	117.58	111.20	91.79	14.36	121.15	73.74	135.91	N/A	94,438	86,684

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
02											
03	12	82.43	84.64	66.77	31.94	126.76	40.38	135.91	59.52 to 114.91	269,888	180,202
04	9	111.46	110.06	105.72	26.37	104.11	62.53	208.68	80.42 to 133.03	483,052	510,682

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	21	Median :	91	COV :	39.82	95% Median C.I. :	66.78 to 114.91
Total Sales Price :	7,586,118	Wgt. Mean :	89	STD :	38.04	95% Wgt. Mean C.I. :	68.93 to 109.25
Total Adj. Sales Price :	7,586,118	Mean :	96	Avg. Abs. Dev :	28.61	95% Mean C.I. :	78.22 to 112.86
Total Assessed Value :	6,758,555						
Avg. Adj. Sales Price :	361,244	COD :	31.40	MAX Sales Ratio :	208.68		
Avg. Assessed Value :	321,836	PRD :	107.24	MIN Sales Ratio :	40.38		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	1	135.91	135.91	135.91		100.00	135.91	135.91	N/A	22,000	29,900
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	21	91.11	95.54	89.09	31.40	107.24	40.38	208.68	66.78 to 114.91	361,244	321,836
Greater Than 15,000	21	91.11	95.54	89.09	31.40	107.24	40.38	208.68	66.78 to 114.91	361,244	321,836
Greater Than 30,000	20	87.33	93.52	88.95	31.83	105.14	40.38	208.68	66.78 to 113.67	378,206	336,433
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	135.91	135.91	135.91		100.00	135.91	135.91	N/A	22,000	29,900
30,000 TO 59,999	2	90.59	90.59	83.13	26.86	108.97	66.26	114.91	N/A	44,325	36,849
60,000 TO 99,999	3	120.24	123.10	116.57	46.66	105.60	40.38	208.68	N/A	86,667	101,029
100,000 TO 149,999											
150,000 TO 249,999	4	77.08	79.17	79.07	11.56	100.13	66.78	95.73	N/A	216,250	170,991
250,000 TO 499,999	5	91.11	91.32	90.32	16.10	101.11	62.53	111.46	N/A	302,094	272,864
500,000 TO 999,999	4	98.62	97.45	94.90	27.67	102.69	59.52	133.03	N/A	610,000	578,902
1,000,000 TO 1,999,999	2	78.43	78.43	82.83	44.93	94.69	43.19	113.67	N/A	1,200,000	993,990
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											

PAD 2023 R&O Statistics 2023 Values

COMMERCIAL IMPROVED

Type : Qualified

Number of Sales :	21	Median :	91	COV :	39.82	95% Median C.I. :	66.78 to 114.91
Total Sales Price :	7,586,118	Wgt. Mean :	89	STD :	38.04	95% Wgt. Mean C.I. :	68.93 to 109.25
Total Adj. Sales Price :	7,586,118	Mean :	96	Avg. Abs. Dev :	28.61	95% Mean C.I. :	78.22 to 112.86
Total Assessed Value :	6,758,555						
Avg. Adj. Sales Price :	361,244	COD :	31.40	MAX Sales Ratio :	208.68		
Avg. Assessed Value :	321,836	PRD :	107.24	MIN Sales Ratio :	40.38		

What IF

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
406	21	91.11	95.54	89.09	31.40	107.24	40.38	208.68	66.78 to 114.91	361,244	321,836

COMMERCIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
OCCUPANCY CODE	406	Total	Increase	0%

What IF

27 Dodge
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 : 30
Total Sales Price : 25,165,313
Total Adj. Sales Price : 25,165,313
Total Assessed Value : 18,247,213
Avg. Adj. Sales Price : 838,844
Avg. Assessed Value : 608,240

MEDIAN : 73
WGT. MEAN : 73
MEAN : 75
COD : 11.02
PRD : 103.86

COV : 15.80
STD : 11.90
Avg. Abs. Dev : 08.04
MAX Sales Ratio : 109.13
MIN Sales Ratio : 49.88

95% Median C.I. : 71.01 to 77.01
95% Wgt. Mean C.I. : 66.04 to 78.98
95% Mean C.I. : 70.87 to 79.75

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-19 To 31-DEC-19	1	71.96	71.96	71.96	00.00	100.00	71.96	71.96	N/A	621,114	446,942
01-JAN-20 To 31-MAR-20	6	71.38	75.56	74.12	08.92	101.94	68.65	99.80	68.65 to 99.80	656,772	486,801
01-APR-20 To 30-JUN-20	4	78.92	81.74	83.57	09.45	97.81	71.78	97.33	N/A	695,665	581,350
01-JUL-20 To 30-SEP-20	2	86.56	86.56	85.28	02.21	101.50	84.65	88.47	N/A	1,200,000	1,023,401
01-OCT-20 To 31-DEC-20	3	68.48	64.00	59.04	11.57	108.40	49.88	73.64	N/A	1,492,242	881,040
01-JAN-21 To 31-MAR-21	2	73.33	73.33	73.47	01.31	99.81	72.37	74.28	N/A	1,043,195	766,472
01-APR-21 To 30-JUN-21											
01-JUL-21 To 30-SEP-21	3	77.01	83.64	76.23	19.21	109.72	64.77	109.13	N/A	772,419	588,835
01-OCT-21 To 31-DEC-21	3	74.60	75.33	74.93	03.28	100.53	72.02	79.37	N/A	629,457	471,676
01-JAN-22 To 31-MAR-22	3	71.01	71.35	69.11	07.38	103.24	63.66	79.37	N/A	877,505	606,432
01-APR-22 To 30-JUN-22	3	62.36	68.11	65.87	11.05	103.40	60.65	81.31	N/A	673,217	443,458
01-JUL-22 To 30-SEP-22											
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	13	73.38	78.87	79.43	10.92	99.29	68.65	99.80	70.16 to 88.47	749,570	595,381
01-OCT-20 To 30-SEP-21	8	73.01	73.70	66.92	13.45	110.13	49.88	109.13	49.88 to 109.13	1,110,047	742,821
01-OCT-21 To 30-SEP-22	9	72.02	71.59	69.79	08.79	102.58	60.65	81.31	62.36 to 79.37	726,726	507,189
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	15	73.38	76.36	73.06	11.94	104.52	49.88	99.80	68.75 to 84.65	906,668	662,408
01-JAN-21 To 31-DEC-21	8	74.44	77.94	74.93	09.51	104.02	64.77	109.13	64.77 to 109.13	786,502	589,310
<u>ALL</u>	30	72.99	75.31	72.51	11.02	103.86	49.88	109.13	71.01 to 77.01	838,844	608,240

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	15	72.60	73.81	70.46	08.06	104.75	49.88	88.47	70.16 to 79.37	782,673	551,492
2	10	73.96	73.66	72.97	10.32	100.95	60.65	97.33	62.36 to 81.06	950,279	693,454
3	5	71.96	83.11	77.51	20.64	107.22	63.66	109.13	N/A	784,486	608,058
<u>ALL</u>	30	72.99	75.31	72.51	11.02	103.86	49.88	109.13	71.01 to 77.01	838,844	608,240

27 Dodge
AGRICULTURAL LAND

PAD 2023 R&O Statistics (Using 2023 Values)

Qualified

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 Total Assessed Value : 18,247,213
 Avg. Adj. Sales Price : 838,844
 Avg. Assessed Value : 608,240

MEDIAN : 73
 WGT. MEAN : 73
 MEAN : 75
 COD : 11.02
 PRD : 103.86

COV : 15.80
 STD : 11.90
 Avg. Abs. Dev : 08.04
 MAX Sales Ratio : 109.13
 MIN Sales Ratio : 49.88

95% Median C.I. : 71.01 to 77.01
 95% Wgt. Mean C.I. : 66.04 to 78.98
 95% Mean C.I. : 70.87 to 79.75

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	2	72.17	72.17	72.20	00.29	99.96	71.96	72.37	N/A	751,932	542,885
1	1	72.37	72.37	72.37	00.00	100.00	72.37	72.37	N/A	882,750	638,828
3	1	71.96	71.96	71.96	00.00	100.00	71.96	71.96	N/A	621,114	446,942
_____Dry_____											
County	13	72.02	72.43	71.09	09.33	101.88	60.65	99.80	63.66 to 76.77	835,061	593,675
1	4	72.31	71.97	72.35	02.25	99.47	68.65	74.60	N/A	640,243	463,227
2	6	69.21	69.88	69.13	10.52	101.08	60.65	81.06	60.65 to 81.06	907,418	627,281
3	3	71.01	78.16	73.72	16.97	106.02	63.66	99.80	N/A	950,105	700,394
_____ALL_____	30	72.99	75.31	72.51	11.02	103.86	49.88	109.13	71.01 to 77.01	838,844	608,240

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	5	71.96	67.87	60.84	06.70	111.55	49.88	73.38	N/A	1,032,101	627,950
1	4	72.08	66.85	59.32	08.35	112.69	49.88	73.38	N/A	1,134,848	673,202
3	1	71.96	71.96	71.96	00.00	100.00	71.96	71.96	N/A	621,114	446,942
_____Dry_____											
County	17	72.60	73.67	71.81	09.41	102.59	60.65	99.80	64.77 to 79.37	832,306	597,703
1	6	73.60	75.95	75.00	06.60	101.27	68.65	88.47	68.65 to 88.47	546,112	409,559
2	8	71.20	70.29	69.84	08.64	100.64	60.65	81.06	60.65 to 81.06	1,002,777	700,303
3	3	71.01	78.16	73.72	16.97	106.02	63.66	99.80	N/A	950,105	700,394
_____ALL_____	30	72.99	75.31	72.51	11.02	103.86	49.88	109.13	71.01 to 77.01	838,844	608,240

Dodge County 2023 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dodge	1	6,193	6,005	5,821	5,621	2,140	5,180	5,449	4,820	5,766
Washington	1	7,455	7,415	6,685	6,545	n/a	4,350	4,015	2,735	5,837
Saunders	1	6,320	n/a	5,830	5,450	n/a	4,870	3,910	3,670	4,772
Saunders	2	6,882	n/a	6,394	5,915	n/a	5,358	4,758	4,646	6,237
Saunders	3	6,930	n/a	6,369	5,901	n/a	5,380	4,470	4,060	5,726
Colfax	1	6,600	6,380	6,160	5,892	5,830	5,610	5,279	4,849	5,911
Dodge	2	7,150	6,920	6,690	6,470	6,240	6,020	5,790	5,560	6,514
Colfax	1	6,600	6,380	6,160	5,892	5,830	5,610	5,279	4,849	5,911
Cuming	4	7,201	7,098	6,818	7,127	4,747	n/a	6,187	5,056	6,581
Burt	2	6,600	6,300	5,925	5,682	n/a	5,375	4,350	3,475	5,792
Washington	1	7,455	7,415	6,685	6,545	n/a	4,350	4,015	2,735	5,837
Dodge	3	7,150	6,920	6,690	6,470	6,240	6,020	5,790	5,560	6,764
Washington	1	7,455	7,415	6,685	6,545	n/a	4,350	4,015	2,735	5,837
Saunders	3	6,930	n/a	6,369	5,901	n/a	5,380	4,470	4,060	5,726

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dodge	1	5,707	5,275	5,279	n/a	4,972	4,521	4,832	4,623	5,152
Washington	1	7,430	7,395	6,575	6,340	4,190	4,185	3,800	2,615	5,441
Saunders	1	5,667	5,377	5,297	n/a	4,600	4,032	3,447	3,197	4,265
Saunders	2	5,682	5,562	5,386	n/a	4,851	4,446	3,893	3,797	5,378
Saunders	3	5,575	5,405	5,285	n/a	4,601	4,315	3,885	3,665	4,864
Colfax	1	6,427	6,316	6,046	5,937	5,564	5,461	5,042	4,649	5,741
Dodge	2	7,160	6,930	6,700	6,470	6,225	5,945	5,775	5,545	6,537
Colfax	1	6,427	6,316	6,046	5,937	5,564	5,461	5,042	4,649	5,741
Cuming	4	6,640	6,635	6,244	6,156	3,576	5,719	4,769	4,509	6,149
Burt	2	6,600	6,300	5,675	n/a	4,568	5,300	4,175	3,799	5,636
Washington	1	7,430	7,395	6,575	6,340	4,190	4,185	3,800	2,615	5,441
Dodge	3	7,160	6,930	6,700	6,470	6,225	5,945	5,775	5,545	6,638
Washington	1	7,430	7,395	6,575	6,340	4,190	4,185	3,800	2,615	5,441
Saunders	3	5,575	5,405	5,285	n/a	4,601	4,315	3,885	3,665	4,864

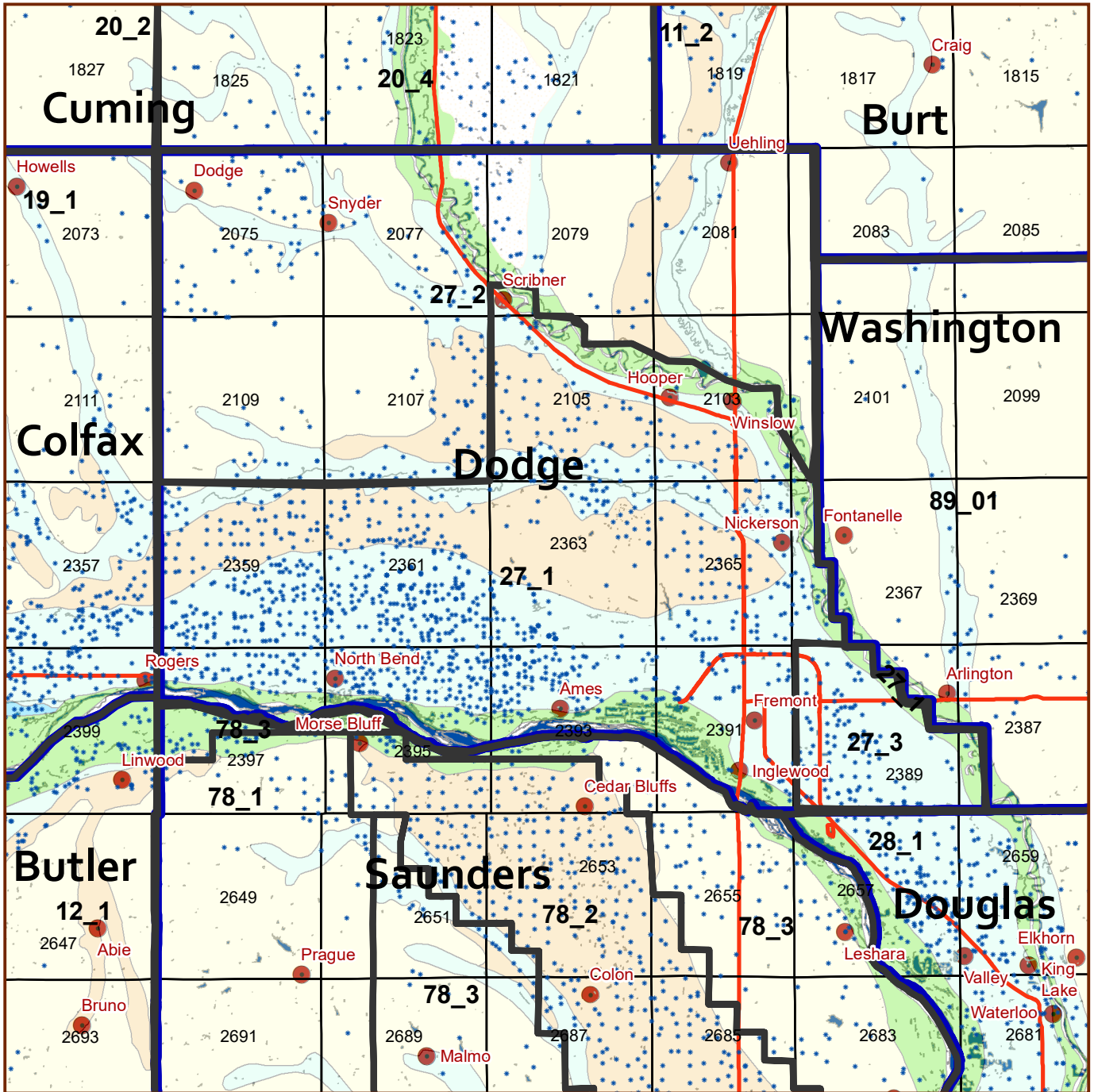
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dodge	1	2,547	2,555	2,450	2,450	n/a	n/a	n/a	2,225	2,524
Washington	1	2,390	2,195	1,875	1,805	1,760	1,715	1,665	1,554	2,263
Saunders	1	2,250	2,250	2,250	n/a	n/a	n/a	n/a	2,000	2,249
Saunders	2	2,240	2,245	2,250	n/a	n/a	n/a	n/a	1,998	2,226
Saunders	3	2,250	2,250	2,247	n/a	n/a	2,000	n/a	2,000	2,246
Colfax	1	2,086	2,086	1,890	1,890	n/a	1,785	n/a	1,680	2,039
Dodge	2	2,560	2,560	2,450	2,450	n/a	n/a	n/a	n/a	2,534
Colfax	1	2,086	2,086	1,890	1,890	n/a	1,785	n/a	1,680	2,039
Cuming	4	2,825	2,813	2,216	2,464	n/a	n/a	n/a	n/a	2,665
Burt	2	2,750	2,350	2,100	2,080	n/a	n/a	n/a	1,770	2,432
Washington	1	2,390	2,195	1,875	1,805	1,760	1,715	1,665	1,554	2,263
Dodge	3	2,560	2,560	2,450	2,450	n/a	n/a	n/a	n/a	2,538
Washington	1	2,390	2,195	1,875	1,805	1,760	1,715	1,665	1,554	2,263
Saunders	3	2,250	2,250	2,247	n/a	n/a	2,000	n/a	2,000	2,246

County	Mkt Area	CRP	TIMBER	WASTE
--------	----------	-----	--------	-------

Dodge	1	3,210	n/a	152
Washington	1	3,913	n/a	420
Saunders	1	2,360	600	130
Saunders	2	2,400	598	129
Saunders	3	2,353	600	130
Colfax	1	4,385	1,680	150
Dodge	2	3,210	n/a	198
Colfax	1	4,385	1,680	150
Cuming	4	4,691	1,241	276
Burt	2	3,596	n/a	275
Dodge	3	3,210	n/a	131
Washington	1	3,913	n/a	420
Saunders	3	2,353	600	130

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.

DODGE COUNTY



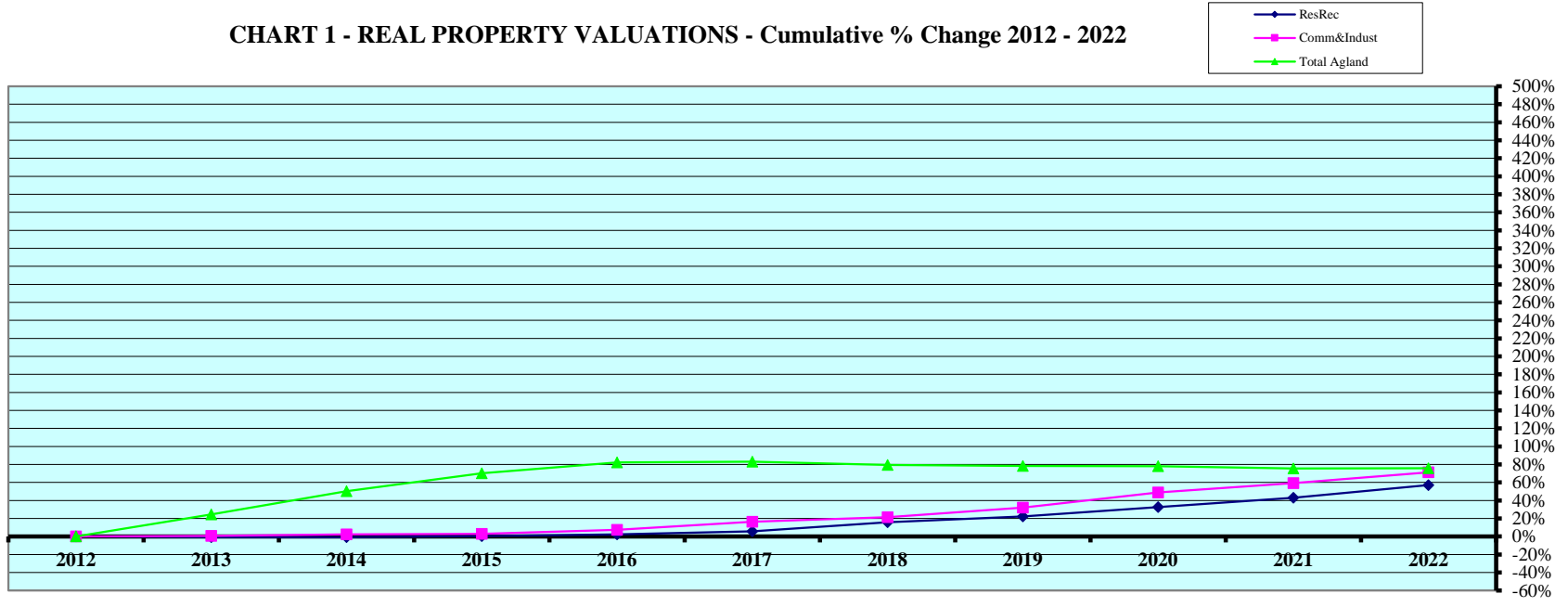
Legend

- 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	1,381,731,993	-	-	-	423,677,895	-	-	-	912,851,530	-	-	-
2013	1,371,816,357	-9,915,636	-0.72%	-0.72%	425,945,575	2,267,680	0.54%	0.54%	1,137,161,285	224,309,755	24.57%	24.57%
2014	1,370,479,222	-1,337,135	-0.10%	-0.81%	433,124,692	7,179,117	1.69%	2.23%	1,371,344,790	234,183,505	20.59%	50.23%
2015	1,386,872,444	16,393,222	1.20%	0.37%	435,380,937	2,256,245	0.52%	2.76%	1,554,199,505	182,854,715	13.33%	70.26%
2016	1,414,873,356	28,000,912	2.02%	2.40%	454,428,792	19,047,855	4.37%	7.26%	1,663,137,560	108,938,055	7.01%	82.19%
2017	1,459,884,366	45,011,010	3.18%	5.66%	492,885,293	38,456,501	8.46%	16.33%	1,671,142,440	8,004,880	0.48%	83.07%
2018	1,601,638,654	141,754,288	9.71%	15.92%	514,664,905	21,779,612	4.42%	21.48%	1,636,928,981	-34,213,459	-2.05%	79.32%
2019	1,689,052,262	87,413,608	5.46%	22.24%	559,808,147	45,143,242	8.77%	32.13%	1,626,779,024	-10,149,957	-0.62%	78.21%
2020	1,830,981,916	141,929,654	8.40%	32.51%	630,548,905	70,740,758	12.64%	48.83%	1,626,470,396	-308,628	-0.02%	78.17%
2021	1,974,106,292	143,124,376	7.82%	42.87%	674,550,731	44,001,826	6.98%	59.21%	1,601,984,617	-24,485,779	-1.51%	75.49%
2022	2,170,768,804	196,662,512	9.96%	57.10%	725,445,993	50,895,262	7.55%	71.23%	1,603,931,579	1,946,962	0.12%	75.71%

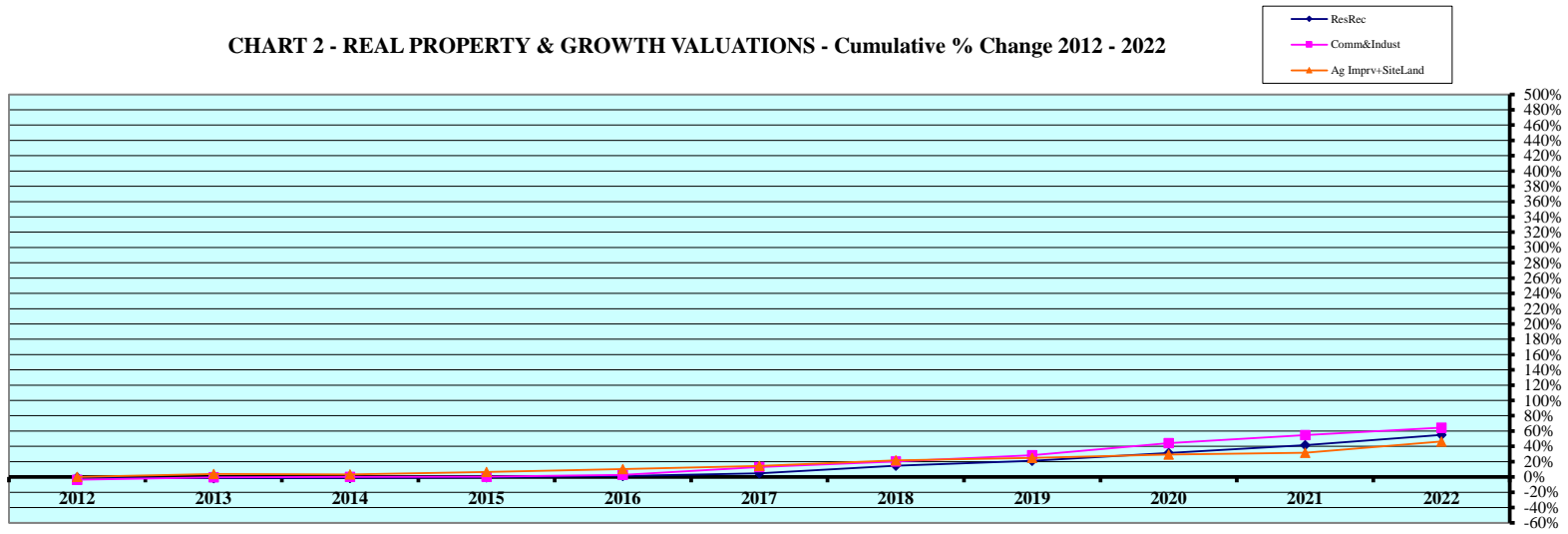
Rate Annual %chg: Residential & Recreational **4.62%** Commercial & Industrial **5.53%** Agricultural Land **5.80%**

Cnty# **27**
County **DODGE**

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	1,381,731,993	6,580,072	0.48%	1,375,151,921	-	-0.48%	423,677,895	15,309,155	3.61%	408,368,740	-	-3.61%	
2013	1,371,816,357	11,712,658	0.85%	1,360,103,699	-1.57%	-1.57%	425,945,575	4,848,803	1.14%	421,096,772	-0.61%	-0.61%	
2014	1,370,479,222	9,497,603	0.69%	1,360,981,619	-0.79%	-1.50%	433,124,692	8,942,508	2.06%	424,182,184	-0.41%	0.12%	
2015	1,386,872,444	10,476,113	0.76%	1,376,396,331	0.43%	-0.39%	435,380,937	10,358,580	2.38%	425,022,357	-1.87%	0.32%	
2016	1,414,873,356	15,128,002	1.07%	1,399,745,354	0.93%	1.30%	454,428,792	19,626,393	4.32%	434,802,399	-0.13%	2.63%	
2017	1,459,884,366	13,270,056	0.91%	1,446,614,310	2.24%	4.70%	492,885,293	14,432,459	2.93%	478,452,834	5.29%	12.93%	
2018	1,601,638,654	18,262,582	1.14%	1,583,376,072	8.46%	14.59%	514,664,905	5,531,578	1.07%	509,133,327	3.30%	20.17%	
2019	1,689,052,262	16,810,399	1.00%	1,672,241,863	4.41%	21.03%	559,808,147	15,309,900	2.73%	544,498,247	5.80%	28.52%	
2020	1,830,981,916	18,292,200	1.00%	1,812,689,716	7.32%	31.19%	630,548,905	19,522,645	3.10%	611,026,260	9.15%	44.22%	
2021	1,974,106,292	18,415,646	0.93%	1,955,690,646	6.81%	41.54%	674,550,731	19,665,730	2.92%	654,885,001	3.86%	54.57%	
2022	2,170,768,804	29,565,882	1.36%	2,141,202,922	8.46%	54.97%	725,445,993	28,719,844	3.96%	696,726,149	3.29%	64.45%	
Rate Ann%chg	4.62%			Resid & Recreat w/o growth			5.53%			C & I w/o growth			2.76%

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	65,974,963	30,147,005	96,121,968	3,108,200	3.23%	93,013,768	-	-
2013	65,505,980	36,176,420	101,682,400	1,980,839	1.95%	99,701,561	3.72%	3.72%
2014	67,545,205	35,788,455	103,333,660	4,115,845	3.98%	99,217,815	-2.42%	3.22%
2015	68,366,354	35,785,730	104,152,084	1,802,057	1.73%	102,350,027	-0.95%	6.48%
2016	72,107,635	40,100,395	112,208,030	6,331,650	5.64%	105,876,380	1.66%	10.15%
2017	72,278,880	42,753,220	115,032,100	5,035,375	4.38%	109,996,725	-1.97%	14.43%
2018	75,852,795	47,277,172	123,129,967	6,140,267	4.99%	116,989,700	1.70%	21.71%
2019	72,511,676	50,999,088	123,510,764	3,420,706	2.77%	120,090,058	-2.47%	24.94%
2020	74,524,389	54,101,105	128,625,494	4,303,412	3.35%	124,322,082	0.66%	29.34%
2021	73,270,641	57,528,798	130,799,439	4,194,856	3.21%	126,604,583	-1.57%	31.71%
2022	78,779,594	66,286,148	145,065,742	4,360,235	3.01%	140,705,507	7.57%	46.38%
Rate Ann%chg	1.79%	8.20%	4.20%	Ag Imprv+Site w/o growth			0.59%	

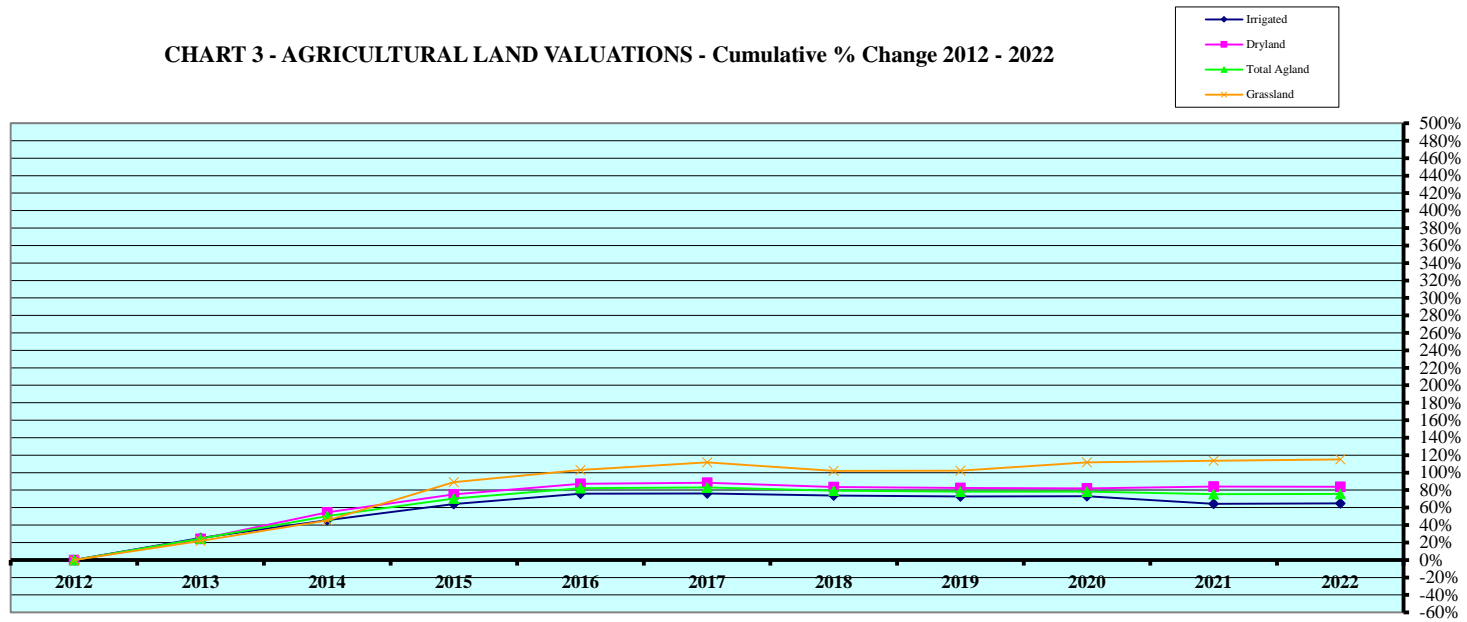
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 27
County DODGE

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	404,140,780	-	-	-	486,953,540	-	-	-	18,404,395	-	-	-
2013	505,841,985	101,701,205	25.16%	25.16%	605,214,585	118,261,045	24.29%	24.29%	22,438,980	4,034,585	21.92%	21.92%
2014	588,419,045	82,577,060	16.32%	45.60%	752,632,635	147,418,050	24.36%	54.56%	26,735,525	4,296,545	19.15%	45.27%
2015	663,305,925	74,886,880	12.73%	64.13%	853,206,640	100,574,005	13.36%	75.21%	34,810,565	8,075,040	30.20%	89.14%
2016	710,830,785	47,524,860	7.16%	75.89%	912,279,035	59,072,395	6.92%	87.34%	37,371,940	2,561,375	7.36%	103.06%
2017	711,863,945	1,033,160	0.15%	76.14%	917,601,565	5,322,530	0.58%	88.44%	38,975,160	1,603,220	4.29%	111.77%
2018	702,370,888	-9,493,057	-1.33%	73.79%	893,445,978	-24,155,587	-2.63%	83.48%	37,169,587	-1,805,573	-4.63%	101.96%
2019	697,640,482	-4,730,406	-0.67%	72.62%	889,064,064	-4,381,914	-0.49%	82.58%	37,212,499	42,912	0.12%	102.19%
2020	698,723,609	1,083,127	0.16%	72.89%	885,906,867	-3,157,197	-0.36%	81.93%	38,992,926	1,780,427	4.78%	111.87%
2021	663,611,316	-35,112,293	-5.03%	64.20%	896,210,393	10,303,526	1.16%	84.04%	39,316,836	323,910	0.83%	113.63%
2022	665,900,520	2,289,204	0.34%	64.77%	895,628,616	-581,777	-0.06%	83.92%	39,597,781	280,945	0.71%	115.15%

Rate Ann.%chg: Irrigated **5.12%** Dryland **6.28%** Grassland **7.96%**

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	3,199,105	-	-	-	153,710	-	-	-	912,851,530	-	-	-
2013	3,281,035	81,930	2.56%	2.56%	384,700	230,990	150.28%	150.28%	1,137,161,285	224,309,755	24.57%	24.57%
2014	3,220,695	-60,340	-1.84%	0.67%	336,890	-47,810	-12.43%	119.17%	1,371,344,790	234,183,505	20.59%	50.23%
2015	2,616,695	-604,000	-18.75%	-18.21%	259,680	-77,210	-22.92%	68.94%	1,554,199,505	182,854,715	13.33%	70.26%
2016	2,625,300	8,605	0.33%	-17.94%	30,500	-229,180	-88.25%	-80.16%	1,663,137,560	108,938,055	7.01%	82.19%
2017	2,665,170	39,870	1.52%	-16.69%	36,600	6,100	20.00%	-76.19%	1,671,142,440	8,004,880	0.48%	83.07%
2018	2,893,838	228,668	8.58%	-9.54%	1,048,690	1,012,090	2765.27%	582.25%	1,636,928,981	-34,213,459	-2.05%	79.32%
2019	2,861,979	-31,859	-1.10%	-10.54%	0	-1,048,690	-100.00%	-100.00%	1,626,779,024	-10,149,957	-0.62%	78.21%
2020	2,846,994	-14,985	-0.52%	-11.01%	0	0	-	-100.00%	1,626,470,396	-308,628	-0.02%	78.17%
2021	2,846,072	-922	-0.03%	-11.04%	0	0	-	-100.00%	1,601,984,617	-24,485,779	-1.51%	75.49%
2022	2,804,662	-41,410	-1.45%	-12.33%	0	0	-	-100.00%	1,603,931,579	1,946,962	0.12%	75.71%

Cnty# **27**
County **DODGE**

Rate Ann.%chg: Total Agric Land **5.80%**

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	404,169,350	114,408	3,533			486,383,770	153,888	3,161			17,894,220	15,434	1,159		
2013	506,218,125	114,703	4,413	24.93%	24.93%	606,166,635	153,550	3,948	24.90%	24.90%	22,427,865	15,513	1,446	24.70%	24.70%
2014	589,662,670	114,674	5,142	16.51%	45.56%	753,827,690	153,224	4,920	24.62%	55.66%	26,582,400	15,465	1,719	18.90%	48.26%
2015	644,239,050	114,806	5,612	9.13%	58.85%	796,096,775	152,986	5,204	5.77%	64.64%	30,204,660	15,568	1,940	12.88%	67.35%
2016	710,687,500	114,928	6,184	10.20%	75.04%	913,265,290	152,916	5,972	14.77%	88.96%	37,093,340	15,612	2,376	22.46%	104.93%
2017	712,758,320	114,669	6,216	0.52%	75.95%	913,905,485	152,631	5,988	0.26%	89.45%	38,742,795	16,138	2,401	1.05%	107.07%
2018	706,688,540	113,268	6,239	0.37%	76.61%	893,780,385	152,103	5,876	-1.86%	85.92%	37,447,995	16,068	2,331	-2.92%	101.02%
2019	700,902,078	112,310	6,241	0.03%	76.66%	891,573,591	151,838	5,872	-0.07%	85.78%	38,854,326	16,685	2,329	-0.08%	100.85%
2020	700,009,345	112,504	6,222	-0.30%	76.13%	890,467,352	151,106	5,893	0.36%	86.45%	39,388,127	15,959	2,468	5.99%	112.88%
2021	663,834,325	112,410	5,905	-5.09%	67.17%	897,392,826	150,777	5,952	1.00%	88.31%	39,377,933	15,979	2,464	-0.15%	112.56%
2022	666,163,659	112,815	5,905	-0.01%	67.15%	896,027,925	150,443	5,956	0.07%	88.44%	39,562,542	16,072	2,462	-0.12%	112.31%

Rate Annual %chg Average Value/Acre: 5.27%

6.54%

7.82%

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	3,133,730	13,230	237			0	0				911,581,070	296,961	3,070		
2013	3,282,885	13,529	243	2.45%	2.45%	0	0				1,138,095,510	297,296	3,828	24.71%	24.71%
2014	3,219,245	13,735	234	-3.41%	-1.05%	0	0				1,373,292,005	297,098	4,622	20.75%	50.58%
2015	3,201,525	13,792	232	-0.96%	-2.00%	0	5	0			1,473,742,010	297,157	4,959	7.29%	61.56%
2016	2,620,360	14,293	183	-21.02%	-22.60%	30,500	5	6,100			1,663,696,990	297,755	5,587	12.66%	82.02%
2017	2,623,795	14,340	183	-0.20%	-22.75%	36,600	6	6,100	0.00%		1,668,066,995	297,783	5,602	0.25%	82.48%
2018	2,951,615	17,080	173	-5.55%	-27.04%	0	0				1,640,868,535	298,518	5,497	-1.87%	79.06%
2019	2,881,372	17,218	167	-3.16%	-29.35%	0	0				1,634,211,367	298,051	5,483	-0.25%	78.62%
2020	2,872,526	16,932	170	1.37%	-28.37%	0	0				1,632,737,350	296,501	5,507	0.43%	79.39%
2021	2,835,670	16,470	172	1.49%	-27.31%	0	0				1,603,440,754	295,635	5,424	-1.51%	76.69%
2022	2,831,476	16,383	173	0.38%	-27.03%	0	0				1,604,585,602	295,713	5,426	0.04%	76.77%

27
DODGE

Rate Annual %chg Average Value/Acre: 5.86%

(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
Aglnd 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
37,167	DODGE	229,513,434	53,309,431	126,341,389	2,160,152,907	511,257,498	214,188,495	10,615,897	1,603,931,579	78,779,594	66,286,148	0	5,054,376,372
cnty sectorvalue % of total value:		4.54%	1.05%	2.50%	42.74%	10.12%	4.24%	0.21%	31.73%	1.56%	1.31%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
612	DODGE	1,186,736	512,392	83,021	24,693,806	4,387,850	0	0	56,661	0	0	0	30,920,466
1.65%	%sector of county sector	0.52%	0.96%	0.07%	1.14%	0.86%			0.00%				0.61%
	%sector of municipality	3.84%	1.66%	0.27%	79.86%	14.19%			0.18%				100.00%
26,399	FREMONT	58,439,358	12,294,200	24,746,546	1,459,672,724	415,378,048	122,921,974	0	310,345	0	0	0	2,093,763,195
71.03%	%sector of county sector	25.46%	23.06%	19.59%	67.57%	81.25%	57.39%		0.02%				41.42%
	%sector of municipality	2.79%	0.59%	1.18%	69.72%	19.84%	5.87%		0.01%				100.00%
832	HOOPER	971,973	2,166,363	158,207	48,503,410	5,076,963	0	0	20,259	0	0	0	56,897,175
2.24%	%sector of county sector	0.42%	4.06%	0.13%	2.25%	0.99%			0.00%				1.13%
	%sector of municipality	1.71%	3.81%	0.28%	85.25%	8.92%			0.04%				100.00%
325	INGLEWOOD	657,943	6,341	2,621	14,895,137	8,083,552	0	0	30,022	129,566	40,853	0	23,846,035
0.87%	%sector of county sector	0.29%	0.01%	0.00%	0.69%	1.58%			0.00%	0.16%	0.06%		0.47%
	%sector of municipality	2.76%	0.03%	0.01%	62.46%	33.90%			0.13%	0.54%	0.17%		100.00%
369	NICKERSON	615,698	195,055	594,443	6,221,810	1,251,970	993,506	0	0	0	0	0	9,872,482
0.99%	%sector of county sector	0.27%	0.37%	0.47%	0.29%	0.24%	0.46%						0.20%
	%sector of municipality	6.24%	1.98%	6.02%	63.02%	12.68%	10.06%						100.00%
1,212	NORTH BEND	1,832,633	2,582,729	4,206,593	78,169,624	8,077,850	5,407,893	46,110	0	0	0	0	100,323,432
3.26%	%sector of county sector	0.80%	4.84%	3.33%	3.62%	1.58%	2.52%	0.43%					1.98%
	%sector of municipality	1.83%	2.57%	4.19%	77.92%	8.05%	5.39%	0.05%					100.00%
857	SCRIBNER	1,779,388	809,409	131,145	37,086,642	8,183,786	0	0	12,320	0	0	0	48,002,690
2.31%	%sector of county sector	0.78%	1.52%	0.10%	1.72%	1.60%			0.00%				0.95%
	%sector of municipality	3.71%	1.69%	0.27%	77.26%	17.05%			0.03%				100.00%
300	SNYDER	1,363,239	400,689	64,922	12,055,145	2,122,323	3,558,443	36,712	674,472	0	0	0	20,275,945
0.81%	%sector of county sector	0.59%	0.75%	0.05%	0.56%	0.42%	1.66%	0.35%	0.04%				0.40%
	%sector of municipality	6.72%	1.98%	0.32%	59.46%	10.47%	17.55%	0.18%	3.33%				100.00%
230	UEHLING	77,626	606,236	745,133	12,617,030	1,044,173	0	0	0	0	0	0	15,090,198
0.62%	%sector of county sector	0.03%	1.14%	0.59%	0.58%	0.20%							0.30%
	%sector of municipality	0.51%	4.02%	4.94%	83.61%	6.92%							100.00%
103	WINSLOW	86,346	290,556	674,748	950,880	28,109	5,228	0	0	0	0	0	2,035,867
0.28%	%sector of county sector	0.04%	0.55%	0.53%	0.04%	0.01%	0.00%						0.04%
	%sector of municipality	4.24%	14.27%	33.14%	46.71%	1.38%	0.26%						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												
31,240	Total Municipalities	67,010,941	19,863,971	31,407,380	1,694,866,216	453,634,626	132,887,045	82,822	1,104,079	129,566	40,853	0	2,401,027,495
84.05%	%all municip.sectors of cnty	29.20%	37.26%	24.86%	78.46%	88.73%	62.04%	0.78%	0.07%	0.16%	0.06%		47.50%

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 : 21,021	Value : 5,090,763,421	Growth 45,621,343	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	677	18,122,164	302	18,559,727	75	4,038,969	1,054	40,720,860	
02. Res Improve Land	10,761	275,481,333	850	52,130,092	872	84,400,628	12,483	412,012,053	
03. Res Improvements	11,184	1,601,087,175	1,260	185,896,678	1,017	209,697,726	13,461	1,996,681,579	
04. Res Total	11,861	1,894,690,672	1,562	256,586,497	1,092	298,137,323	14,515	2,449,414,492	24,960,316
% of Res Total	81.72	77.35	10.76	10.48	7.52	12.17	69.05	48.11	54.71
05. Com UnImp Land	164	12,954,826	47	3,141,657	33	941,541	244	17,038,024	
06. Com Improve Land	1,097	89,800,744	103	9,724,597	19	1,154,127	1,219	100,679,468	
07. Com Improvements	1,111	388,974,577	107	65,959,284	24	9,512,508	1,242	464,446,369	
08. Com Total	1,275	491,730,147	154	78,825,538	57	11,608,176	1,486	582,163,861	12,193,696
% of Com Total	85.80	84.47	10.36	13.54	3.84	1.99	7.07	11.44	26.73
09. Ind UnImp Land	47	3,190,859	62	4,874,542	0	0	109	8,065,401	
10. Ind Improve Land	120	8,939,291	107	10,136,165	1	7,395	228	19,082,851	
11. Ind Improvements	134	109,369,282	109	105,601,230	1	55,449	244	215,025,961	
12. Ind Total	181	121,499,432	171	120,611,937	1	62,844	353	242,174,213	2,134,106
% of Ind Total	51.27	50.17	48.44	49.80	0.28	0.03	1.68	4.76	4.68
13. Rec UnImp Land	2	21,010	49	3,117,219	136	5,486,485	187	8,624,714	
14. Rec Improve Land	0	0	6	382,934	21	1,134,649	27	1,517,583	
15. Rec Improvements	0	0	6	345,208	78	476,002	84	821,210	
16. Rec Total	2	21,010	55	3,845,361	214	7,097,136	271	10,963,507	25,637
% of Rec Total	0.74	0.19	20.30	35.07	78.97	64.73	1.29	0.22	0.06
Res & Rec Total	11,863	1,894,711,682	1,617	260,431,858	1,306	305,234,459	14,786	2,460,377,999	24,985,953
% of Res & Rec Total	80.23	77.01	10.94	10.59	8.83	12.41	70.34	48.33	54.77
Com & Ind Total	1,456	613,229,579	325	199,437,475	58	11,671,020	1,839	824,338,074	14,327,802
% of Com & Ind Total	79.17	74.39	17.67	24.19	3.15	1.42	8.75	16.19	31.41
17. Taxable Total	13,319	2,507,941,261	1,942	459,869,333	1,364	316,905,479	16,625	3,284,716,073	39,313,755
% of Taxable Total	80.11	76.35	11.68	14.00	8.20	9.65	79.09	64.52	86.17

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	9	220,909	1,676,275	0	0	0
19. Commercial	32	3,817,673	25,097,542	0	0	0
20. Industrial	2	954,016	5,810	8	1,303,504	169,847,418
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	9	220,909	1,676,275
19. Commercial	0	0	0	32	3,817,673	25,097,542
20. Industrial	0	0	0	10	2,257,520	169,853,228
21. Other	0	0	0	0	0	0
22. Total Sch II				51	6,296,102	196,627,045

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	1	0	1	0	0
24. Non-Producing	1	0	0	0	2	0	3	0	0
25. Total	0	0	0	0	0	0	4	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	553	211	338	1,102

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	18	1,207,240	401	115,257,844	3,036	1,148,334,107	3,455	1,264,799,191
28. Ag-Improved Land	3	95,407	95	33,826,782	792	373,777,027	890	407,699,216
29. Ag Improvements	3	299,152	103	10,565,363	831	122,684,426	937	133,548,941

30. Ag Total				4,392	1,806,047,348
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	2	1.52	45,600	51	53.00	1,590,000	
33. HomeSite Improvements	2	0.00	262,499	55	0.00	6,166,310	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	14	107.42	209,925	
36. FarmSite Improv Land	1	1.40	10,500	85	331.58	2,081,360	
37. FarmSite Improvements	2	0.00	36,653	94	0.00	4,399,053	
38. FarmSite Total							
39. Road & Ditches	0	0.75	0	0	545.22	0	
40. Other- Non Ag Use	0	17.63	22,039	0	1,258.20	1,616,676	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	2	2.00	60,000	2	2.00	60,000	
32. HomeSite Improv Land	527	560.45	16,813,500	580	614.97	18,449,100	
33. HomeSite Improvements	541	0.00	64,792,018	598	0.00	71,220,827	2,458,819
34. HomeSite Total				600	616.97	89,729,927	
35. FarmSite UnImp Land	73	202.58	687,719	87	310.00	897,644	
36. FarmSite Improv Land	730	1,939.65	14,032,200	816	2,272.63	16,124,060	
37. FarmSite Improvements	762	0.00	57,892,408	858	0.00	62,328,114	3,848,769
38. FarmSite Total				945	2,582.63	79,349,818	
39. Road & Ditches	0	7,611.06	0	0	8,157.03	0	
40. Other- Non Ag Use	0	8,441.12	10,908,898	0	9,716.95	12,547,613	
41. Total Section VI				1,545	21,073.58	181,627,358	6,307,588

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	286.99	319,463	3	286.99	319,463

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	7,162.14	8.31%	44,357,253	8.93%	6,193.30
46. 1A	18,380.56	21.32%	110,375,268	22.21%	6,005.00
47. 2A1	27,688.94	32.12%	161,181,028	32.43%	5,821.13
48. 2A	24,703.94	28.66%	138,867,727	27.94%	5,621.28
49. 3A1	4.37	0.01%	9,352	0.00%	2,140.05
50. 3A	2,099.32	2.44%	10,874,705	2.19%	5,180.11
51. 4A1	2,598.10	3.01%	14,157,279	2.85%	5,449.09
52. 4A	3,558.50	4.13%	17,151,970	3.45%	4,820.00
53. Total	86,195.87	100.00%	496,974,582	100.00%	5,765.64
Dry					
54. 1D1	3,455.85	6.60%	19,721,817	7.31%	5,706.79
55. 1D	20,335.39	38.84%	107,278,370	39.77%	5,275.45
56. 2D1	10,056.58	19.21%	53,084,498	19.68%	5,278.58
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	12,433.90	23.75%	61,823,778	22.92%	4,972.20
59. 3D	3,564.10	6.81%	16,114,589	5.97%	4,521.36
60. 4D1	464.04	0.89%	2,242,461	0.83%	4,832.47
61. 4D	2,047.35	3.91%	9,465,221	3.51%	4,623.16
62. Total	52,357.21	100.00%	269,730,734	100.00%	5,151.74
Grass					
63. 1G1	4,101.13	52.16%	10,628,926	52.60%	2,591.71
64. 1G	1,829.99	23.27%	4,813,118	23.82%	2,630.13
65. 2G1	1,442.65	18.35%	3,563,498	17.64%	2,470.11
66. 2G	486.11	6.18%	1,192,861	5.90%	2,453.89
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	3.09	0.04%	6,875	0.03%	2,224.92
71. Total	7,862.97	100.00%	20,205,278	100.00%	2,569.68
Irrigated Total					
	86,195.87	57.11%	496,974,582	63.09%	5,765.64
Dry Total					
	52,357.21	34.69%	269,730,734	34.24%	5,151.74
Grass Total					
	7,862.97	5.21%	20,205,278	2.57%	2,569.68
72. Waste	4,490.75	2.98%	682,990	0.09%	152.09
73. Other	17.13	0.01%	85,650	0.01%	5,000.00
74. Exempt	302.67	0.20%	0	0.00%	0.00
75. Market Area Total	150,923.93	100.00%	787,679,234	100.00%	5,219.05

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,913.30	11.18%	20,830,132	12.28%	7,150.01
46. 1A	4,698.76	18.04%	32,515,417	19.16%	6,920.00
47. 2A1	4,571.80	17.55%	30,585,360	18.02%	6,690.00
48. 2A	7,814.45	30.00%	50,560,450	29.80%	6,470.12
49. 3A1	357.91	1.37%	2,233,358	1.32%	6,240.00
50. 3A	426.09	1.64%	2,565,059	1.51%	6,019.99
51. 4A1	4,857.71	18.65%	28,126,212	16.58%	5,790.01
52. 4A	407.87	1.57%	2,267,761	1.34%	5,560.01
53. Total	26,047.89	100.00%	169,683,749	100.00%	6,514.30
Dry					
54. 1D1	6,149.07	6.42%	44,027,336	7.03%	7,160.00
55. 1D	41,811.33	43.67%	289,750,811	46.30%	6,929.96
56. 2D1	11,264.47	11.77%	75,466,923	12.06%	6,699.55
57. 2D	394.00	0.41%	2,549,183	0.41%	6,470.01
58. 3D1	1,922.85	2.01%	11,970,190	1.91%	6,225.23
59. 3D	30,690.24	32.06%	182,453,542	29.15%	5,945.00
60. 4D1	766.51	0.80%	4,426,632	0.71%	5,775.05
61. 4D	2,743.07	2.87%	15,210,333	2.43%	5,545.00
62. Total	95,741.54	100.00%	625,854,950	100.00%	6,536.92
Grass					
63. 1G1	3,688.62	48.30%	9,491,945	48.74%	2,573.31
64. 1G	2,158.29	28.26%	5,549,372	28.49%	2,571.19
65. 2G1	1,290.74	16.90%	3,211,035	16.49%	2,487.75
66. 2G	498.99	6.53%	1,222,549	6.28%	2,450.05
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	7,636.64	100.00%	19,474,901	100.00%	2,550.19
Irrigated Total					
Irrigated Total	26,047.89	19.66%	169,683,749	20.77%	6,514.30
Dry Total					
Dry Total	95,741.54	72.25%	625,854,950	76.62%	6,536.92
Grass Total					
Grass Total	7,636.64	5.76%	19,474,901	2.38%	2,550.19
72. Waste	2,838.20	2.14%	563,303	0.07%	198.47
73. Other	257.01	0.19%	1,285,050	0.16%	5,000.00
74. Exempt	25.48	0.02%	0	0.00%	0.00
75. Market Area Total	132,521.28	100.00%	816,861,953	100.00%	6,164.01

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	142.67	23.89%	1,020,093	25.25%	7,150.02
46. 1A	137.13	22.96%	948,939	23.49%	6,920.00
47. 2A1	170.57	28.56%	1,141,113	28.25%	6,690.00
48. 2A	117.95	19.75%	763,136	18.89%	6,470.00
49. 3A1	1.09	0.18%	6,802	0.17%	6,240.37
50. 3A	1.43	0.24%	8,609	0.21%	6,020.28
51. 4A1	18.56	3.11%	107,463	2.66%	5,790.03
52. 4A	7.87	1.32%	43,756	1.08%	5,559.85
53. Total	597.27	100.00%	4,039,911	100.00%	6,763.96
Dry					
54. 1D1	396.42	18.73%	2,838,367	20.20%	7,160.00
55. 1D	413.66	19.54%	2,866,668	20.40%	6,930.01
56. 2D1	680.40	32.14%	4,558,680	32.44%	6,700.00
57. 2D	2.89	0.14%	18,698	0.13%	6,469.90
58. 3D1	412.08	19.47%	2,565,209	18.26%	6,225.03
59. 3D	37.22	1.76%	221,273	1.57%	5,945.00
60. 4D1	71.56	3.38%	413,261	2.94%	5,775.03
61. 4D	102.64	4.85%	569,140	4.05%	5,545.01
62. Total	2,116.87	100.00%	14,051,296	100.00%	6,637.77
Grass					
63. 1G1	376.14	59.00%	991,950	60.15%	2,637.18
64. 1G	142.78	22.40%	366,577	22.23%	2,567.43
65. 2G1	52.77	8.28%	129,290	7.84%	2,450.07
66. 2G	65.86	10.33%	161,359	9.78%	2,450.03
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	637.55	100.00%	1,649,176	100.00%	2,586.74
Irrigated Total					
Irrigated Total	597.27	13.54%	4,039,911	20.32%	6,763.96
Dry Total					
Dry Total	2,116.87	47.99%	14,051,296	70.68%	6,637.77
Grass Total					
Grass Total	637.55	14.45%	1,649,176	8.30%	2,586.74
72. Waste	1,059.16	24.01%	138,420	0.70%	130.69
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	4,410.85	100.00%	19,878,803	100.00%	4,506.80

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	67.61	456,609	11,796.87	70,063,501	100,976.55	600,178,132	112,841.03	670,698,242
77. Dry Land	123.56	751,583	11,535.93	68,688,101	138,556.13	840,197,296	150,215.62	909,636,980
78. Grass	6.34	16,230	1,855.01	4,667,103	14,275.81	36,646,022	16,137.16	41,329,355
79. Waste	0.43	86	909.25	156,860	7,478.43	1,227,767	8,388.11	1,384,713
80. Other	0.00	0	2.22	11,100	271.92	1,359,600	274.14	1,370,700
81. Exempt	1.14	0	65.15	0	261.86	0	328.15	0
82. Total	197.94	1,224,508	26,099.28	143,586,665	261,558.84	1,479,608,817	287,856.06	1,624,419,990

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	112,841.03	39.20%	670,698,242	41.29%	5,943.74
Dry Land	150,215.62	52.18%	909,636,980	56.00%	6,055.54
Grass	16,137.16	5.61%	41,329,355	2.54%	2,561.13
Waste	8,388.11	2.91%	1,384,713	0.09%	165.08
Other	274.14	0.10%	1,370,700	0.08%	5,000.00
Exempt	328.15	0.11%	0	0.00%	0.00
Total	287,856.06	100.00%	1,624,419,990	100.00%	5,643.17

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 Ag 1	1	54,249	0	0	0	0	1	54,249	0
83.2 All River	59	0	0	0	0	0	59	0	0
83.3 Ames/nckrson/winslow	18	195,976	128	1,134,846	185	8,300,459	203	9,631,281	6,199
83.4 Commercial Rural	1	18,629	0	0	0	0	1	18,629	0
83.5 Dodge & Scribner	46	587,301	651	6,649,625	655	64,521,671	701	71,758,597	533,457
83.6 Fremont-city	559	14,586,498	8,815	246,725,117	9,141	1,381,312,103	9,700	1,642,623,718	12,324,219
83.7 Fremont-outside	61	1,754,478	43	1,237,903	217	4,463,586	278	7,455,967	1,870,308
83.8 Hooper	38	609,367	366	6,499,287	367	45,613,899	405	52,722,553	320,790
83.9 Inglewood	24	505,002	102	2,880,684	129	13,929,790	153	17,315,476	21,318
83.10 Lakes A	140	12,583,199	483	50,288,850	501	147,831,203	641	210,703,252	4,298,531
83.11 Lakes B	16	5,333,223	12	2,930,470	352	24,986,635	368	33,250,328	674,697
83.12 North Bend	39	613,579	478	6,476,300	483	56,356,389	522	63,446,268	452,808
83.13 Recreational	125	8,514,649	25	1,443,649	82	540,042	207	10,498,340	25,637
83.14 Rural Res	89	3,702,751	1,148	84,018,762	1,169	223,975,935	1,258	311,697,448	4,449,890
83.15 Snyder & Uehling	25	286,673	259	3,244,143	264	25,671,077	289	29,201,893	8,099
84 Residential Total	1,241	49,345,574	12,510	413,529,636	13,545	1,997,502,789	14,786	2,460,377,999	24,985,953

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Ag 1	1	13,446	0	0	0	0	1	13,446	0
85.2	Ames/nckrson/winslow	9	51,355	26	310,477	28	3,194,905	37	3,556,737	0
85.3	Commercial Rural	31	1,388,427	25	1,357,434	30	15,882,279	61	18,628,140	0
85.4	Dodge & Scribner	17	286,783	133	1,333,479	133	12,839,761	150	14,460,023	2,318
85.5	Fremont-city	179	17,019,619	859	97,953,777	873	505,656,078	1,052	620,629,474	13,288,714
85.6	Fremont-outside	65	5,712,028	152	14,838,315	156	109,439,955	221	129,990,298	987,475
85.7	Hooper	6	48,724	59	655,469	62	4,405,409	68	5,109,602	0
85.8	Inglewood	6	287,590	22	941,638	22	6,581,688	28	7,810,916	0
85.9	Lakes A	0	0	1	60,000	1	101,509	1	161,509	46,649
85.10	North Bend	24	190,942	92	1,085,641	99	14,200,155	123	15,476,738	0
85.11	Rural Res	0	0	5	398,250	6	721,344	6	1,119,594	2,646
85.12	Snyder & Uehling	15	104,511	73	827,839	76	6,449,247	91	7,381,597	0
86	Commercial Total	353	25,103,425	1,447	119,762,319	1,486	679,472,330	1,839	824,338,074	14,327,802

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	3,823.28	52.12%	9,737,028	52.60%	2,546.77
88. 1G	1,620.72	22.09%	4,141,360	22.37%	2,555.26
89. 2G1	1,404.62	19.15%	3,441,421	18.59%	2,450.07
90. 2G	483.65	6.59%	1,184,964	6.40%	2,450.04
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	3.09	0.04%	6,875	0.04%	2,224.92
95. Total	7,335.36	100.00%	18,511,648	100.00%	2,523.62
CRP					
96. 1C1	277.85	52.66%	891,898	52.66%	3,210.00
97. 1C	209.27	39.66%	671,758	39.66%	3,210.01
98. 2C1	38.03	7.21%	122,077	7.21%	3,210.02
99. 2C	2.46	0.47%	7,897	0.47%	3,210.16
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	527.61	100.00%	1,693,630	100.00%	3,210.00
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	7,335.36	93.29%	18,511,648	91.62%	2,523.62
CRP Total	527.61	6.71%	1,693,630	8.38%	3,210.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	7,862.97	100.00%	20,205,278	100.00%	2,569.68

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	3,612.26	48.43%	9,246,830	48.91%	2,559.85
88. 1G	2,121.16	28.44%	5,430,183	28.72%	2,560.01
89. 2G1	1,226.78	16.45%	3,005,723	15.90%	2,450.09
90. 2G	498.99	6.69%	1,222,549	6.47%	2,450.05
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	7,459.19	100.00%	18,905,285	100.00%	2,534.50
CRP					
96. 1C1	76.36	43.03%	245,115	43.03%	3,209.99
97. 1C	37.13	20.92%	119,189	20.92%	3,210.05
98. 2C1	63.96	36.04%	205,312	36.04%	3,210.01
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	177.45	100.00%	569,616	100.00%	3,210.01
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	7,459.19	97.68%	18,905,285	97.08%	2,534.50
CRP Total	177.45	2.32%	569,616	2.92%	3,210.01
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	7,636.64	100.00%	19,474,901	100.00%	2,550.19

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	331.48	56.06%	848,591	56.55%	2,560.01
88. 1G	141.15	23.87%	361,345	24.08%	2,560.01
89. 2G1	52.77	8.93%	129,290	8.62%	2,450.07
90. 2G	65.86	11.14%	161,359	10.75%	2,450.03
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	591.26	100.00%	1,500,585	100.00%	2,537.94
CRP					
96. 1C1	44.66	96.48%	143,359	96.48%	3,210.01
97. 1C	1.63	3.52%	5,232	3.52%	3,209.82
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	46.29	100.00%	148,591	100.00%	3,210.00
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	591.26	92.74%	1,500,585	90.99%	2,537.94
CRP Total	46.29	7.26%	148,591	9.01%	3,210.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	637.55	100.00%	1,649,176	100.00%	2,586.74

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

27 Dodge

	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	2,160,152,907	2,449,414,492	289,261,585	13.39%	24,960,316	12.24%
02. Recreational	10,615,897	10,963,507	347,610	3.27%	25,637	3.03%
03. Ag-Homesite Land, Ag-Res Dwelling	78,779,594	89,729,927	10,950,333	13.90%	2,458,819	10.78%
04. Total Residential (sum lines 1-3)	2,249,548,398	2,550,107,926	300,559,528	13.36%	27,444,772	12.14%
05. Commercial	511,257,498	582,163,861	70,906,363	13.87%	12,193,696	11.48%
06. Industrial	214,188,495	242,174,213	27,985,718	13.07%	2,134,106	12.07%
07. Total Commercial (sum lines 5-6)	725,445,993	824,338,074	98,892,081	13.63%	14,327,802	11.66%
08. Ag-Farmsite Land, Outbuildings	65,521,618	79,349,818	13,828,200	21.10%	3,848,769	15.23%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	764,530	12,547,613	11,783,083	1,541.22%		
11. Total Non-Agland (sum lines 8-10)	66,286,148	91,897,431	25,611,283	38.64%	3,848,769	32.83%
12. Irrigated	665,900,520	670,698,242	4,797,722	0.72%		
13. Dryland	895,628,616	909,636,980	14,008,364	1.56%		
14. Grassland	39,597,781	41,329,355	1,731,574	4.37%		
15. Wasteland	2,804,662	1,384,713	-1,419,949	-50.63%		
16. Other Agland	0	1,370,700	1,370,700			
17. Total Agricultural Land	1,603,931,579	1,624,419,990	20,488,411	1.28%		
18. Total Value of all Real Property (Locally Assessed)	4,645,212,118	5,090,763,421	445,551,303	9.59%	45,621,343	8.61%

2023 Assessment Survey for Dodge County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	1 Appraiser, 2 Appraiser Assistants
3.	Other full-time employees:
	3 Administrative Assistants
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$619,480
7.	Adopted budget, or granted budget if different from above:
	\$619,480
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$206,525
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:
	\$101,500
11.	Amount of the assessor's budget set aside for education/workshops:
	\$8,000
12.	Amount of last year's assessor's budget not used:
	\$72,623

B. Computer, Automation Information and GIS

1.	Administrative software:
	Vanguard Appraisals Inc.
2.	CAMA software:
	Vanguard Appraisals Inc.
3.	Personal Property software:
	Vanguard Appraisals Inc.
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessment Staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes. It is https://dodge.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?
	Pictometry/Eagleview
10.	When was the aerial imagery last updated?
	February 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?
	Dodge, Fremont, Hooper, Inglewood, Nickerson, North Bend, Scribner, Snyder, Uehling, Winslow
4.	When was zoning implemented?
	1974

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	gWorks
3.	Other services:
	Eagle View Technologies: Pictometry Online (Office use only)

E. Appraisal /Listing Services

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

2023 Residential Assessment Survey for Dodge County

1.	Valuation data collection done by:																										
	Assessor; Appraiser; Appraiser Assistant; Administrative Staff																										
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Fremont guided by K-12 school availability. Large community closest to Omaha metro area; largest selection of goods and services.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>North Bend; guided by K-12 school availability. Influenced by Columbus and Fremont economies.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Hooper; guided by K-12 school availability.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Dodge & Scribner: Dodge guided by K-6 school availability -- Scribner guided by K-12 school availability; located between West Point and Fremont; influenced by those economies.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Snyder & Uehling; area has no school but tends to be a stronger market than Ames, Nickerson, and Winslow.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Rural residential properties located outside any city boundaries; primarily acreages or rural subdivisions.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Ames, Nickerson, Winslow; area has no school and tends to have lower quality dwellings.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Lakes 1 – Year round residences. Many contain homeowners' associations and all have a relatively homogeneous look with a subdivision feel</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Lakes 2 – A mix of year round, seasonal, and IOLL residences. The looks of the homes vary as do the owners' approach to the care and maintenance of them</td> </tr> <tr> <td style="text-align: center;">11</td> <td>Inglewood - guided by an elementary school and tends to have lower quality dwellings.</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural outbuildings</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural dwelling</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Fremont guided by K-12 school availability. Large community closest to Omaha metro area; largest selection of goods and services.	2	North Bend; guided by K-12 school availability. Influenced by Columbus and Fremont economies.	3	Hooper; guided by K-12 school availability.	4	Dodge & Scribner: Dodge guided by K-6 school availability -- Scribner guided by K-12 school availability; located between West Point and Fremont; influenced by those economies.	5	Snyder & Uehling; area has no school but tends to be a stronger market than Ames, Nickerson, and Winslow.	6	Rural residential properties located outside any city boundaries; primarily acreages or rural subdivisions.	8	Ames, Nickerson, Winslow; area has no school and tends to have lower quality dwellings.	9	Lakes 1 – Year round residences. Many contain homeowners' associations and all have a relatively homogeneous look with a subdivision feel	10	Lakes 2 – A mix of year round, seasonal, and IOLL residences. The looks of the homes vary as do the owners' approach to the care and maintenance of them	11	Inglewood - guided by an elementary school and tends to have lower quality dwellings.	AG OB	Agricultural outbuildings	AG DW	Agricultural dwelling
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																										
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AG OB	Agricultural outbuildings																										
AG DW	Agricultural dwelling																										
3.	List and describe the approach(es) used to estimate the market value of residential properties.																										
	Cost approach with market depreciation is used to estimate the market value of residential 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?																										
	Both. Depreciation tables are based on local market information.																										
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																										
	No; there is one depreciation table County-wide																										

6.	Describe the methodology used to determine the residential lot values?
	Vacant lot analysis and sales are used to determine residential lot values.
7.	How are rural residential site values developed?
	Studied total improved sales and backed into land value by using abstraction method.
8.	Are there form 191 applications on file?
	Yes
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	They are valued similar to all residential land within the county: a vacant lot discount is determined by analyzing sales, holding periods and other factors associated with vacant land held for redevelopment, which then is applied to vacant land being held for redevelopment using a discounted cash flow analysis.

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	2022	2023	2021	2020 ongoing
	2	2022	2023	2021	2020
	3	2022	2023	2021	2018
	4	2022	2023	2021	2017, 2021
	5	2022	2023	2021	2016 , 2022
	6	2022	2023	2021	2023
	8	2022	2023	2021	2016, 2022
	9	2022	2023	2021	20, 21, 22
	10	2022	2023	2021	20, 21, 22
	11	2022	2023	2021	2023
	AG OB	2022	2023	2016	Started 2016
	AG DW	2022	2023	2016	Started 2016

Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.

Valuation Group 1, Fremont -- Market area 300 inspection and reassessment - Started in 2015, completed 2,477 parcels in 2021. Ongoing.

Valuation Group 4, Scribner - 2017, Dodge - 2021

Valuation Group 5, Snyder - 2016, Uehling - 2021

Valuation Group 6, Rural Residential was started in 2020 2023 Elk Physically and all other TWPS VIA Pictometry

Valuation Group 8, Nickerson 2016, Ames and Winslow 2022

Valuation Group 9, 2020, 2021 and 2022

Valuation Group 10, 2020, 2021, 2022

Started Ag in 2016. - still in process of review

2023 Commercial Assessment Survey for Dodge County

1.	Valuation data collection done by:																		
	Assessor; Appraiser; Appraiser Assistants; Administrative Staff																		
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																		
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<u>Valuation Group</u>	<u>Description of unique characteristics</u>																		
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2	Commercial parcels in the town of North Bend, Hooper, Dodge, Scribner, Snyder, Uehling, Ames, Nickerson, Winslow, Inglewood and Rural Properties																		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																		
	Primarily cost approach with depreciation established from sale information. Income information is used when there is sufficient data -- primarily for rent-restricted housing facilities.																		
3a.	Describe the process used to determine the value of unique commercial properties.																		
	The County looks for comparable sales, including outside the county.																		
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?																		
	Currently using CAMA Vendor depreciation schedules.																		
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.																		
	Yes																		
6.	Describe the methodology used to determine the commercial lot values.																		
	Primarily vacant sales analysis.																		
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1	2022	2023	2021	20, 21, 22															
2	2022	2023	2021	2020-2022															
	<p>Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.</p> <p>Valuation Group 1 - ongoing, Downtown completed in 2022</p> <p>Valuation Group 5 - Uehling inspections completed 2022, Dodge 2020</p> <p>Valuation Group 8 - Nickerson inspections completed 2016</p>																		

2023 Agricultural Assessment Survey for Dodge County

1.	Valuation data collection done by:													
	Assessor, Appraiser; Appraiser Assistant; Administrative Staff													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><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;">1</td> <td>At one time the county had several market areas, but within the past few years, has since pared them down to three with designated values for each one. Market Area 1 is approximately the southern portion of the County, and includes sub-market areas of y and 9 (recreational land along the Elkhorn and Platte Rivers), as well as 10, 11 and 12 (land surrounding the City of Fremont</td> <td style="text-align: center;">2020</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Market Area 2 is approximately the northern portion of the County, and includes sub-market areas of 5 and 7 (recreational land along the Elkhorn River).</td> <td style="text-align: center;">2020</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Market Area 3 is land east of the City of Fremont, consisting of low-lying land that doesn't drain well and sells at a lower value than the other two market areas.</td> <td style="text-align: center;">2020</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	At one time the county had several market areas, but within the past few years, has since pared them down to three with designated values for each one. Market Area 1 is approximately the southern portion of the County, and includes sub-market areas of y and 9 (recreational land along the Elkhorn and Platte Rivers), as well as 10, 11 and 12 (land surrounding the City of Fremont	2020	2	Market Area 2 is approximately the northern portion of the County, and includes sub-market areas of 5 and 7 (recreational land along the Elkhorn River).	2020	3	Market Area 3 is land east of the City of Fremont, consisting of low-lying land that doesn't drain well and sells at a lower value than the other two market areas.	2020
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3	Market Area 3 is land east of the City of Fremont, consisting of low-lying land that doesn't drain well and sells at a lower value than the other two market areas.	2020												
3.	Describe the process used to determine and monitor market areas.													
	Sold property is reviewed and the sale prices analyzed. Similar LCGs are compared to determine if market areas need to be created or combined.													
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.													
	Rural residential parcels are stratified by area then analyzed to determine value differences, if any. Most recreational properties are in areas adjoining the Platte and Elkhorn Rivers and Maple Creek.													
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?													
	Yes													
6.	What separate market analysis has been conducted where intensive use is identified in the county?													
	Intensive use land is valued the same as farm site, based on the land can be converted back to crop land.													
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.													
	The assessor and head appraiser reviews every sale in the county to see what the selling price per acre was. A physical review also occurs, which leads to more information about the sale, such as obvious signs of recreational usage. Additionally, permit reviews discover non-agricultural characteristics.													
7a.	Are any other agricultural subclasses used? If yes, please explain.													

	no
	<u>If your county has special value applications, please answer the following</u>
8a.	How many parcels have a special valuation application on file?
	N/A
8b.	What process was used to determine if non-agricultural influences exist in the county?
	unknown?
	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2022 PLAN OF ASSESSMENT FOR DODGE COUNTY
(2023 – 2024 – 2025)

Prepared by Debbie Churchill, County Assessor

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), 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 or subclasses of real property the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all 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 Revenue, Property Assessment Division 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”. Neb. Rev. Stat. §77-112 (2003).

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 and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Dodge County:

Per the 2022 County Abstract, Dodge County consists of the following real property types:

Total Parcels in Dodge County: 20,998
Total Taxable Value Base: \$4,647,192,544

	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>Taxable Value</u>	<u>% of Taxable Value Base</u>
Residential	14,553	69.31%	\$ 2,162,643,009	46.54%
Commercial	1,461	6.96%	\$ 509,626,280	10.97%
Industrial	333	1.59%	\$ 214,582,876	4.62%
Recreational	289	1.38%	\$ 10,093,206	0.22%
Agricultural	4,360	20.76%	\$ 1,750,247,173	37.65%
<i>Special Value</i>	<i>0</i>	<i>0.00%</i>	<i>\$ 0</i>	<i>0.00%</i>

(Dodge County has no designated Special Valuation market areas at this time.)

Agricultural land - taxable acres: 295,713.01 (does not include Ag Exempt)

Other pertinent facts: Dodge County is 528 square miles or 337,920 acres of which 43.00% is agricultural broken down into the following categories:

	<u>Taxable Acres</u>	<u>% of Total Taxable Acres</u>
Irrigated	112,815.14	38.15%
Dry	150,442.73	50.87%
Grass	16,072.34	5.43%
Waste	16,382.80	5.54%
Other	0.00	0.00%
<hr/>		
Ag Exempt	235.77	

Dodge County also consists of 4 cities (Fremont [County Seat], Hooper, North Bend, Scribner); 6 villages (Dodge, Inglewood, Nickerson, Snyder, Winslow, Uehling); and 1 unincorporated community (Ames).

For more information, see 2022 Reports & Opinions, Abstract, and Assessor Survey.

Current Resources:

A. Staff/Budget/Training

1 Assessor; 3 Assessment Clerks; 1 Head Appraiser, 1 Appraiser Assistant II, and 2 Appraiser Assistant I (all full-time employees). Dodge County currently has 2 Assessment Clerks and 1 Appraiser Assistant I with Assessor Certificates, and 1 Assessment Clerk scheduled to take the exam in November 2022.

The total budget for Dodge County for fiscal period 2022/2023 is \$619,480. This includes money for technological budget items such as the Vanguard CAMA System, gWorks GIS website, and upgraded Pictometry.

An Assessor is required to obtain 60 hours of continuing education every 4 years to maintain certification. These are achieved through attending Assessor workshops, meetings, webinars, and other educational classes to further knowledge of the assessment and appraisal fields. Currently, these education hours have been met. Beginning January 2023, all continuing education hours revert back to zero, as the new 4-year continuing education time period begins.

Continue education requirements for staff holding an Assessor Certificate, will be provided on an as-needed basis. Otherwise, there are no education requirements for the Assessment staff at this time. However, classes are voluntarily attended throughout the year on various subjects such as Vanguard user groups and webinars, GIS training, and classes provided by or through the Nebraska Department of Revenue.

There are no continuing education requirements for the Head Appraiser or Appraiser Assistants at this time. However, classes are voluntarily attended throughout the year on various subjects such as Vanguard user education and webinars, GIS training, and classes provided by or through the Nebraska Department of Revenue, such as residential, commercial, mass appraisals, and the like.

B. Cadastral Maps

Dodge County's cadastral maps were drawn/taken around 1967. The county surveyor kept the maps up to date until the State of Nebraska, Department of Revenue Property Assessment Division assumed control of the assessment functions on July 1, 1998. At that time, it became the assessment staff's responsibility to maintain the maps, including all ownership transfers, new subdivisions, and parcel splits. Even after Dodge County resumed control of the office in 2012, the assessment staff continues to diligently maintain the maps to the best of their ability.

C. Property Record Cards

The property records cards in Dodge County are maintained in the Assessment Office using the current computer system. While hard files are no longer kept up to date, they remain on-site for much-needed historical data. A concentrated effort towards a "paperless" property record card is ongoing. The Dodge County Assessment Office went on-line in June of 2006 with property record information.

D. Software for CAMA, Assessment Administration, GIS

Dodge County's CAMA System conversion from Orion/Tyler Technologies to Vanguard was completed on August 1, 2018. An estimated 1/2 of all parcels in in the CAMA System have been reviewed and/or corrected and anticipate it will take another 2 years before all parcels in the CAMA system are running on "live" data. GIS mapping became available in June of 2014 with Beacon/Schneider Corp, replaced by GIS Workshop (now gWorks) on August 1, 2016. Dodge County also utilizes Pictometry as an additional aid. The Assessor's Office continues to look for new and/or innovative ways to update information found under the Assessor Tab for the GIS Website. This information greatly benefits the Assessor, other county offices, and the general public.

E. Web based – Property Record Information Access

As of January 1, 2019, the new website for the Dodge County Assessor's Office through Vanguard is <http://dodge.nebraskaassessors.com>, and all data information was updated June 1, 2020. The GIS website for gWorks (formerly known as GIS Workshop), is <https://dodge.gworks.com>, whose data was updated at the same time.

Current Assessment Procedures for Real Property:

A. Discover, List & Inventory All Property

Real estate transfer statements (Form 521) are filed at the Register of Deeds (in either paper or electronic form) and processed daily. The assessment staff performs all ownership changes in the Vanguard CAMA program and in both sets of cadastral books. Verification of legal descriptions and ownership of property being transferred is completed by the assessment staff. Sales files are developed from the information included on the transfer statements, with sales being reviewed on a timely basis. All Form 521's now transferred electronically to the Property Assessment Division and used as part of the State Sales File from which statistics and ratios are derived.

Sales Reviews on both Residential and Commercial properties are verified on LoopNet and the MLS. For further information, the newly reinstated sales review questionnaire forms are mailed only to the buyer (at this time) for clarification.

Building permits, sent to this office on a regular basis from city/village clerks, as well as from the Zoning Building Inspection for rural properties, are entered into the computer for review. Inspections and reviews are conducted, measurements and photos taken, and physical characteristics noted at the time of inspection. Data is entered into the Vanguard CAMA system using Vanguard's own cost tables (as approved by the Department of Revenue Property Assessment Division) and market data, generating a value for each property inspected. The value is compared to similar properties in the area for equalization purposes. Permits are closed and notes made in the file to roll the value for the following assessment year as well as new growth recorded.

B. Data Collection

Physical property inspections are ongoing throughout the year, with verification of work completed on open permits focused during the months of September through December each year.

All relevant sales are gathered, analyzed, and separated into areas with like characteristics, purchased at similar rates. A study is then conducted to determine if there are patterns, or similarities in sales prices, etc. If so, market areas are then developed to analyze sales data and ascertain what aspects of real property affects value. This information is carefully studied, and a model created to assist in determining property values. At the conclusion, a ratio study is conducted to measure the viability of new valuations. Individual property information is gathered in the same manner as properties that have building permits.

C. Review Assessment Sales Ratio Studies before Assessment Actions

The Department is required by Neb. Rev. Stat. §77-1327 (Reissue 2003) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Department prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Department prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class of subclass of real property, may be drawn.

Because this process is now electronic, sales rosters and statistical reports for Dodge County can be viewed at any time. Each sale is reviewed against information in the computer and on the 521 to determine whether it is an arm's length transaction or not based on all relevant information. Our assigned Field Liaison is always available to discuss the statistical analysis based on the figures at hand. The Sales File is a constant work in progress from which the accuracy determines what type of tables/reports, etc., can be generated from the computer system in use.

D. Approaches to Value

All three approaches are considered when determining market values. The extent each approach is used depends upon the property type and market data available. The cost approach is most heavily relied upon in the initial evaluation process. All relevant sales are gathered and analyzed to develop a market generated depreciation table. The market approach is used to support the value generated by the cost approach, broken down price per square foot. Commercial properties are valued in a manner similar to residential properties; however, each classification is broken down into a value per square foot in the initial stage of valuation. The income approach is used to determine values of properties under rent restrictions.

- 1) Market Approach; Sales Comparisons: See above
- 2) Cost Approach: Residential and Commercial (Vanguard Cost Tables)
- 3) Income Approach; Income & Expense Data Collection/Analysis from the Market:
See above
- 4) Land Valuation Studies, Establish Market Areas, Special Value for Agricultural Land:
All relevant sales are gathered, analyzed, and separated into groupings of properties in similar areas with similar characteristics purchased at similar rates. When setting agricultural land values, sales are gathered from the entire county. A study is conducted to determine if there are patterns, or similarities in soil classification, sales prices etc. Market areas are then developed, and values generated using sales from each market area. Once the market area is determined, sales data is analyzed to ascertain what aspects of real property affects value. This information is carefully studied, and a model is created to assist in determining property values. At the conclusion of the value generation, a ratio study is conducted to measure the viability of the new valuations.

Special value generation: Analysis of sales in special valuation areas creates a market value for properties that are influenced by other use purposes. In the case of recreational sales, these sales will be located as near the subject property as possible. After analysis of sales along both rivers in the county, the recreational value was set at a price reflective of the use as other than agricultural usage. The market areas surrounding Fremont are based on sales located in the sections defined as high-end residential, low-end residential, and commercial. To date, special valuation has been applied using the agricultural tables developed for the related market areas. These relationships were determined based on geographic characteristics and are considered to be the best indicators of the market value for uninfluenced parcels.

E. Reconciliation of Final Value and Documentation

See above

F. Review Assessment Sales Ratio Studies after Assessment Actions

See above. Statistical Analyses of sales ratio studies received in March before Abstract is completed to determine if Levels of Values are within range as determined by statute.

G. Notices and Public Relations

It is the responsibility of the Assessor's Office to provide public notification for the multiple functions that take place, including, but not limited to: appraisal reviews taking place throughout the year, homestead exemption dates, personal property dates, permissive exemption dates, certify completion of real property assessment role (Abstract), Change of Valuation notices, certification of taxes levied (CTL), etc.

A new valuation notice is mailed on or before June 1 of each year to any property experiencing a valuation change. The protest process then begins. Informal meetings are conducted with individual taxpayers to provide both a written and verbal explanation as to their current property valuations. Next, the taxpayer is provided the opportunity to meet with a referee to discuss their valuation protest and request. Whenever possible, the Appraiser and/or Assistant or Listers will sit in on these meetings to answer any questions from either taxpayer or referee. Finally, both written and verbal communication is presented to the county board. Certain values may need to be defended later in an informal court situation at the Tax Equalization & Review Commission. A more in-depth report is supplied for this process and verbal testimony presented defending each property value in question. On occasion, written communication or an explanation of a property value is prepared for the Governor's office or a State Senator.

It is also necessary to establish and foster a congenial working relationship with professional organizations and the general public. This includes, but not limited to: a courteous and calm atmosphere, cooperation, respect, timely and complete information, etc.

Level of Value, Quality, and Uniformity for Assessment Year 2022:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD**</u>
Residential	94%	15.18	102.18
Commercial	98%	21.10	101.26
Agricultural Land	72%	15.49	103.65

Dodge County has no Special Valuation

* COD means coefficient of dispersion

**PRD means price related differential

For more information regarding statistical measures, see 2021 Reports & Opinions

Assessment/Appraisal Actions Completed for Assessment Year 2022:

The clean-up and updating process on all parcels converted August 1, 2018, from the CAMA systems Orion/Tyler Technologies to Vanguard, is ongoing.

Permits and information statements for all property classes completed. A ratio study for all classes completed for statutory compliance.

Residential:

Redefining neighborhood codes in Fremont for more uniformity and consistency is an ongoing process.

For 2022, there were 71 “live” subdivisions in the Vanguard CAMA System, bringing the grand total of “live” subdivisions to 130 for the first time since the 2018 conversion.

The following subdivisions were reviewed: 40 in Fremont, 1 in Inglewood, 6 in Dodge, and 2 in Uehling, and all of Ames. Winslow was reviewed yet again for continued flood damage, ownership, and occupancy. Land and improvement/dwelling values were lowered based on a fairly non-existent real estate market. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Reviewed 22 rural residential areas, with values going “live”. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Measurements verified/pictures updated. Correct values in place for 2022.

Reviewed Lakes A (year-round residences) and Lakes B (seasonal residences) properties: Lake Ventura, Timberwoods, Dove’s Cove, Emerson Estates, and Pioneer Lake. Went to “live” values in CAMA system for the first time since the 2018 conversion. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Continued reviewing mobile homes throughout the county. Measurements verified/pictures updated. Cost tables/depreciation revised and/or updated if necessary. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Reviewed North Bend map areas to equalize market areas for 2022. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2022.

Continued reviewing any remaining 2019 flood damaged/destroyed properties, particularly those located in Winslow. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Reviewed and identified Improvements on Leased Land (IOLL’s). Send information to gWorks to identify on public GIS map. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Commercial:

Reviewed land values, paying special attention to those parcels immediately off the East-West 23rd Street corridor in Fremont, as well as land south of the Fremont railroad tracks, correcting conversion errors from CAMA system Orion/Tyler Technologies to Vanguard. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2022.

Reviewed all hotels/motels in Dodge County for correct occupancy codes, uniformity, and equalization. Measurements verified/pictures updated. Eliminated discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2022.

Reviewed all properties in Ames, North Bend, and Winslow, correcting conversion errors from CAMA system Orion/Tyler Technologies to Vanguard. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2022.

Reviewed properties in Snyder, Dodge, and Uehling for market area adjustments and equalization purposes for 2022. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2022.

Review Functional Depreciation placed on certain properties (over-improved [size, age], modular homes, Habitat homes, etc) for consistency and equalization for 2022. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2022.

Continue to review any remaining 2019 flood damaged/destroyed properties. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2022.

Reviewed sales in North Bend, Ames, Uehling, and others throughout the County. Measurements verified/pictures updated. Cost tables/depreciation revised and/or updated if necessary. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Reviewed Fremont's Original Town commercial district. Measurements verified/pictures updated. Cost tables/depreciation revised and/or updated if necessary. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022. Values "live" in Vanguard CAMA system.

Reviewed Commercial Mini-Storage units for the entire County. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022. Values "live" in Vanguard CAMA system.

Reviewed Commercial properties in Dodge, NE. Measurements verified/pictures updated. Cost tables/depreciation revised and/or updated if necessary. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Agricultural:

Reviewed agricultural parcels (Improvements, Outbuildings and Land) for changes and/or updates. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Continued reviewing any remaining 2019 flood damaged/destroyed properties. Notice sent to ALL Agland property owners stating no further change(s) will be made to land regarding damage/decreased production without corroborating documentation from FSA Office – both pre- and post-flood production. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Created 1 new Agland market areas: Market Area 3 will consist of Elkhorn Township to the east of Fremont. This land is frequently flooded, has standing water, and gumbo-type soils. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Reviewed Reactional land along the Elkhorn River, to equalize the classification of recreational parcels vs agland parcels. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Reviewed WRP and/or CRP sales for continued statutory compliance for 2022.

Assessment/Appraisal Actions Planned for Assessment Year 2023:

Determine if current Cost Table and Depreciation needs updating yet again for the entire County.

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

Review valuation process of “excess” land in Dodge County for equalization and clarification purposes.

Residential:

Continue Fremont review of Chase subdivision. Begin review of the Villages of Inglewood and Nickerson, correcting conversion errors from CAMA system Orion/Tyler Technologies to Vanguard. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2023.

Begin rural residential reviews of Elkhorn, Webster, and Pebble Townships. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between

assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2023.

Continue review of any remaining 2019 flood damaged/destroyed properties. Verify repair/replacement values. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Continue review of Lakes A and Lakes B properties, correcting conversion errors from CAMA system Orion/Tyler Technologies to Vanguard. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2023.

Continue review of mobile homes throughout the county, correcting conversion errors from CAMA system Orion/Tyler Technologies to Vanguard. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2023.

Continue review of IOLL properties for any changes and/or updates, correcting conversion errors from CAMA system Orion/Tyler Technologies to Vanguard. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2023.

Commercial:

Review multi-family, mini-strip mall, gas stations/convenience stores, and assisted living properties for correct occupancy codes, uniformity, and equalization. Measurements verified/pictures updated. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2023.

Continue review of Rural Commercial properties, as well as Commercial properties in Nickerson and Inglewood. Measurements verified/pictures updated. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2023.

Continue review of any remaining 2019 flood damaged/destroyed properties. Verify repair/replacement values. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Agricultural:

Verify all parcels as either Agland or Recreational, and value correctly. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2023.

Begin Agland review for dwellings and improvement values in Elkhorn, Webster, and Pebble townships, to keep up with market increases. Review sales of farm properties as well as rural residential acreages in Dodge County. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Identify parcels with water, such as lakes, ponds, etc, and determine what value, if any, should be put on such features. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Verify if sales information in Market Areas 1, 2, and 3, need to be adjusted, or if potential Special Value Areas are needed for 2023.

Continue review of any remaining 2019 flood damaged/destroyed properties. Continue to require property owner to provide documentation from FSA Office re: crop production and extent of any remaining damage/destruction. Verify repair/replacement values and any potential crop production. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Review Recreational values. Verify sales along the Platte and Elkhorn Rivers, as well as any creeks to determine if any changes and/or updates need to be made. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Assessment/Appraisal Actions Planned for Assessment Year 2024:

Determine if current Cost Table and Depreciation needs updating for the entire County.

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

Residential:

Continue review of Fremont subdivisions – particularly Brentwood, as well as Scribner and Snyder. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2024.

Continue Rural Residential review in Cuming & Logan Townships. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2024.

Continue review of Lakes A and Lakes B properties. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2024.

Continue review of all mobile home courts throughout county for any changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2024.

Continue review of all IOLL properties for any changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2024.

Commercial:

Continue review of Commercial properties in Fremont. Measurements verified/pictures updated. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2024.

Review Commercial properties in the Scribner, Hooper, and Snyder, for correct occupancy codes, uniformity, and equalization. Measurements verified/pictures updated. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2024.

Continue review of Rural Commercial properties, for correct occupancy codes, uniformity, and equalization. Measurements verified/pictures updated. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2024.

Agricultural:

Review sales of bare Agricultural land and farm properties in Dodge County. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2024.

Verify sales information to justify our defined Market Areas, or potential Special Value Area. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2024.

Verify Recreational land sales along rivers to determine if any changes and/or updates need to be made. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2024.

Assessment/Appraisal Actions Planned for Assessment Year 2025:

Determine if current Cost Table and Depreciation needs updating for the entire County.

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

Residential:

Continue review of Fremont subdivisions, as well as Hooper and Winslow. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2025.

Continue Rural Residential review in Hooper & Everett Townships. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2025.

Continue review of Lakes A and Lakes B properties. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2025.

Continue review of all mobile home courts throughout county for any changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2025.

Commercial:

Continue reviewing Fremont Commercial properties. Measurements verified/pictures updated. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2025.

Review Commercial properties in the Scribner, Hooper, and Snyder, for correct occupancy codes, uniformity, and equalization. Measurements verified/pictures updated. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2025.

Agricultural:

Review sales of bare Agricultural land and farm properties in Dodge County. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2025.

Verify sales information to justify our defined Market Areas, or potential Special Value Area for 2025. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2025.

Verify Recreational land sales along rivers to determine if any changes and/or updates need to be made. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2025.

Other Functions Performed by the Assessor's Office but not limited to:

Record Maintenance, Mapping updates, Ownership Changes:

Deeds are received daily from the Register of Deeds office. Sales are updated in the computer and in the cadastral maps. Splits and new subdivisions are also completed in the computer system, cadastral maps updated for ownership and parcel size accordingly.

Annually prepare and file Assessor Administrative Reports required by law/regulation:

- a. Abstracts (Real & Personal Property)
- b. Assessor Survey
- c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
- d. Certification of Value to Political Subdivisions
- e. School District Taxable Value Report
- f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)

- g. Certificate of Taxes Levied Report
- h. Report of current values for properties owned by Board of Education Lands & Funds
- i. Report of all Exempt Property and Taxable Government Owned Property
- j. Annual Plan of Assessment Report

Personal Property:

Administer annual filing of 1659 schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

For 2020, the new Vanguard eFile system was implemented. A total of 465 eFiled, or 27% for the first year. For 2021, a total of 475 eFiled, or 29% for the second year. For 2022, a total of 480 eFiled, or 30% for the third year. Reminder letters were mailed to those having filed a return in 2020, as well as any new businesses/agricultural equipment owners discovered by the assessment office. These letters contained each property owner's unique eFile PIN number, provided a returned had been filed the previous year.

Permissive Exemptions:

Administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Dodge County currently has 94 approved permissive exemption applications on file for a total of 251 exempt parcels and 34 exempt cemetery organizations.

Taxable Government Owned Property:

Annual review of government owned property not used for public purpose, send notices of intent to tax, etc.

Reminder notices are sent annually each year to political subdivisions owning property to notify them of their requirements on new or updated contracts for leases they may have.

Homestead Exemptions:

Administer 1,387 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

The Dodge County Board of Equalization annually extends the filing deadline for homestead exemptions on an individual bases as allowed by Nebraska Statute 77-3512.

Centrally Assessed:

Review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.

Information provided by PAD is reviewed and verified for accuracy in balancing with the county.

Tax Increment Financing:

Management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.

Dodge County has 49 Tax Increment Financing (TIF) parcels throughout the county with a combined assessed value of \$198,873,565, a combined base value of \$6,290,068, and a combined excess value of \$192,583,497.

Forty TIF parcels in Fremont:

- (1) Yager Hospitality
- (1) Yager Retail Project – Phase One
- (1) Yager Retail Project – Phase Two
- (20) South Broad Street Development
- (1) Fountain Springs Estates Housing Project
- (6) Costco Poultry Project
- (3) North Broad St Project, d/b/a Nebr Irrigated Seeds
- (1) Fountain Springs Apts Redevelopment
- (1) WCBS Redevelopment Project
- (4) Fountain Springs Apts Project Two
- (1) DPA Auctions Redev Project

Two TIF parcels in Scribner (making up One TIF project):

- Sense Natural Products Inc
- Grain States Biofuels LLC, f/k/a Northeast NE Bio Diesel LLC

One TIF parcel in Snyder:

- Hunke Development LLC, d/b/a Redevelopment Area #1

Six TIF parcels in Hooper

- (1) First National Bank Northeast
- (5) Hooper School Park Subdivision

Tax Districts and Tax Rates:

Management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process. The assessor works with both the Treasurer and the Clerk to ensure accuracy.

Tax Lists:

Prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed. The Dodge County Treasurer and Assessor are on the same computer systems.

Tax List Corrections:

Prepare tax list correction documents for county board approval. Tax list corrections are prepared and given to the County Clerk to be put on the Board of Equalization agenda. Assessment manager or representative meets with the Board during the meeting and offers explanation of correction(s).

County Board of Equalization:

Attends county board of equalization meetings for valuation protests – assemble and provide information. A representative from the appraisal staff or the assessment manager sits in on referee hearings at the time of protest. The appraisal staff assists the referees as requested on information needed for protests. Assessor and head appraiser attend the final hearings of all protests, providing any additional information as requested by the Board.

TERC Appeals:

Prepare information and attend taxpayer appeal hearings before TERC, defend valuation. The appraiser meets with the County Attorney prior to the hearing to prepare exhibits and work on case matters.

TERC Statewide Equalization:

Attend hearings if applicable to county, defend values, and/or implement orders of the TERC. Appraiser and assessment manager works directly with liaison and applicable staff members from PAD in preparation of evidence to bring forward to the commission.

Education:

Assessor and Appraiser – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.

Special Valuation (Greenbelt):

Dodge County does not have any designated Special Valuation market areas at this time.

Sales File:

Continue to monitor the sales file statistical information to ensure that the level, quality and uniformity are in the acceptable ranges.

Conclusion:

With all the entities of county government utilizing assessment records in their operation, it is paramount for this office to consistently strive towards perfection in record keeping. Timely and continual reviews of all properties is necessary to maintain accurate records along with fair and equalized values across the county. A well-developed plan in place guarantees this process to flow smoothly and efficiently. As always, sales reviews will continue to be important to adjust for market areas in the county.

Respectfully submitted:

Debbie Churchill 7/27/2022
Dodge County Assessor Date

Mitch Hart 7/27/2022
Dodge County Appraiser Date

Dodge County Assessor's Office

435 North Park Avenue Room 202

Fremont, NE 68025

Office: (402) 727-3911 Fax: (402) 727-3913

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Mitch Hart, Appraiser
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February 27, 2023

DODGE COUNTY SPECIAL VALUATION METHODOLOGY

Ruth Sorensen
Property Tax Administrator

Good Day!

To date, Dodge County has implemented NO special valuation process (see lines 43 and 44 of the 2022 Dodge County Form 45 County Abstract of Assessment for Real Property as shown below):

Schedule VIII: Agricultural Records: Special Value				
	Urban	SubUrban	Rural	Total
43. SV - Special Value	Records	0	0	0
	Acres	0.00	0.00	0.00
	Value	0	0	0
44. SV - Market Value	Value	N/A	N/A	N/A

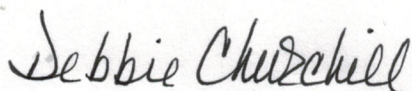
*G&P wildlife management only, pursuant to section 37-335

The Special Valuation applications for Dodge County previously on file in our office were destroyed by the former Assessor and staff. Since then, NO further applications have been requested, completed, or filed.

In addition, based on our market analysis performed over the past years, there is no indication of consistent measurable non-agricultural influences in the Dodge County market.

Therefore, in our collective opinion, the valuations prepared for agricultural land in Dodge County do NOT reflect any non-agricultural influence. As a result, the Special Valuation process currently in place in Dodge County has identical values for special value and recapture value.

Thank you.



Debbie Churchill
Dodge County Assessor