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2010 Commission Summary

27 Dodge

Residential Real Property - Current

Number of Sales	810	Median	98
Total Sales Price	$95,480,126	Mean	99
Total Adj. Sales Price	$95,478,126	Wgt. Mean	96
Total Assessed Value	$91,220,315	Average Assessed Value of the Base	$98,051
Avg. Adj. Sales Price	$117,874	Avg. Assessed Value	$112,618

Confidenence Interval - Current

95% Median C.I	97.00 to 98.84
95% Mean C.I	97.52 to 99.93
95% Wgt. Mean C.I	93.47 to 97.61

% of Value of the Class of all Real Property Value in the County	52.26
% of Records Sold in the Study Period	5.80
% of Value Sold in the Study Period	6.66

Residential Real Property - History

Year	Number of Sales	LOV	Median
2009	995	97	97
2008	1,144	97	97
2007	1,083	94	94
2006	1,130	97	97

2010 Commission Summary

27 Dodge

Commercial Real Property - Current

Number of Sales	94	Median	95
Total Sales Price	$11,318,880	Mean	95
Total Adj. Sales Price	$11,318,880	Wgt. Mean	93
Total Assessed Value	$10,574,600	Average Assessed Value of the Base	$247,575
Avg. Adj. Sales Price	$120,414	Avg. Assessed Value	$112,496

Confidenence Interval - Current

95% Median C.I	89.06 to 99.14
95% Mean C.I	87.27 to 102.71
95% Wgt. Mean C.I	83.87 to 102.98

% of Value of the Class of all Real Property Value in the County	14.96
% of Records Sold in the Study Period	5.94
% of Value Sold in the Study Period	2.70

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2009	109	96	96
2008	100	100	97
2007	98	96	96
2006	98	100	100

Opinions

2010 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. S. Supp., 2005). 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 this 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.

Residential Real Property

It is my opinion that the level of value of the class of residential real property in Dodge County is 98% of market value. The quality of assessment for the class of residential real property in Dodge County indicates the assessment practices meet generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Dodge County is 95% of market value. The quality of assessment for the class of commercial real property in Dodge County indicates the assessment practices meet generally accepted mass appraisal practices.

Agricultural Land or Special Valuation of Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Dodge County is 71% of market value. The quality of assessment for the class of agricultural land in Dodge County indicates the assessment practices meet generally accepted mass appraisal practices.

It is my opinion that the level of value of the class of agricultural land receiving special valuation in Dodge County is 71%. The quality of assessment for the class of agricultural land receiving special valuation in Dodge County indicates the assessment practices meet generally accepted mass appraisal practices.

Dated this 7th day of April, 2010.

Ruth A. Sorensen
Property Tax Administrator

Residential Reports

2010 Assessment Actions for Dodge County

taken to address the following property classes/subclasses:

Residential:

For 2010 the county conducted a market analysis of the residential properties in the county. The county studied the statistics and made adjustments to subclasses in which the statistics suggested values were outside the acceptable range. The county also reviewed and revalued areas as part of their cyclical review cycle. The following areas highlight major assessment actions for 2010:

- Selected groups of lake properties were reviewed in the county and new lot values were established. Selected rural residential lot values were revalued as well.

- Selected neighborhoods within the town of Fremont were physically reviewed. Some neighborhood boundaries were adjusted by market indication to group similar properties.

- The town of North Bend was physically reviewed.

- A sales analysis was conducted for many of the small towns within the county

- The county reported to have made changes to depreciation tables in subclasses as evidenced from the market analysis.

- Revalued all mobile home neighborhoods in and around the town of Fremont and in those located in the villages.

In addition to the assessment actions to subclasses of properties, the county also completed the pick-up work of new and omitted construction in the residential class.

2010 Assessment Survey for Dodge County

Residential Appraisal Information

1.	**Valuation data collection done by:**	
	Assessor	
2.	**List the valuation groupings used by the County:**	
	Valuation Grouping	**Assessor Location(s)**
	01	Ames
	02	Dodge
	03	East Central Rural
	04	Fremont
	05	Fremont Rural
	06	Hooper
	07	Inglewood
	08	Lakes A
	09	Lakes B
	10	Lakes C
	11	Lakes D
	12	Market Area 5
	13	Market Area 7
	14	Market Area 9
	15	NE Rural
	16	Nickerson
	17	North Bend
	18	NW Rural
	19	River IOLL's
	20	Scribner
	21	SE Rural
	22	Snyder
	23	Uehling
	24	Winslow
a.	**Describe the specific characteristics of the valuation groupings that make them unique.**	
	Valuation groupings in Dodge County vary by the types of improvements, uses, and is based on locational characteristics. The town of Fremont is the county seat and has a different market than the other towns in the county. Winslow, Uehling, Snyder, Scribner, North Bend, Nickerson, Inglewood, Hooper, Dodge, and Ames are all towns within Dodge County having separate residential markets. The four lake areas group similar parcels based on physical characteristics of the parcels and locational factors. The five rural areas mark locational differences in the county as well as proximity to the town of Fremont. The recreational properties exist along the Platte and Elkhorn rivers and are grouped into market areas 5,7, and 9 for purposes of comparison.	

3.	**What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.**
	The cost approach is the primary approach used to value the residential class of properties. Depreciation based on analysis of sales information is used to relate the replacement cost new to market value.
4	**When was the last lot value study completed?**
	Lot value studies are completed in conjunction with neighborhood revaluations.
a.	**What methodology was used to determine the residential lot values?**
	Analysis of vacant lot sales is used as the primary method of establishing residential lot values.
5.	**Is the same costing year for the cost approach being used for the entire valuation grouping? If not, identify and explain the differences?**
	Yes
6.	**Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vendor?**
	Depreciation studies are developed using local market information.
a.	**How often does the County update depreciation tables?**
	Depreciation tables are updated in conjunction with revaluations of particular areas, so at least once every six years.
7.	**Pickup work:**
a.	**Is pickup work done annually and is it completed by March 19th?**
	Yes
b.	**By Whom?**
	Appraiser I and Staff are responsible for completing the pick-up work and assignment of partially complete values for construction in progress.
c.	**Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?**
	Yes. Pick-up work is priced out using the Marshal Swift costing for the valuation

	grouping.
8.	**What is the County's progress with the 6 year inspection and review requirement? (Statute 77-1311.03)**
	The county is on schedule to complete the review and inspection of all parcels within the six year time requirement.
a.	**Does the County maintain a tracking process? If yes describe.**
	Yes. The county keeps a list of all areas reviewed each year, and lists the areas scheduled for future review in the three year plan. The county also documents the date of physical inspection on the property record card.
b.	**How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?** The ratio study statistics are analyzed in areas not reviewed and inspected and adjustments are made to ensure all classes and subclasses are valued within the acceptable range.

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2007 to 06/30/2009 Posted Before: 02/15/2010

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	810	**MEDIAN:**	**98**	COV:	17.67	95% Median C.I.:	97.00 to 98.84
TOTAL Sales Price:	95,480,126	WGT. MEAN:	96	STD:	17.44	95% Wgt. Mean C.I.:	93.47 to 97.61
TOTAL Adj.Sales Price:	95,478,126	MEAN:	99	AVG.ABS.DEV:	11.25	95% Mean C.I.:	97.52 to 99.93
TOTAL Assessed Value:	91,220,315						
AVG. Adj. Sales Price:	117,874	COD:	11.48	MAX Sales Ratio:	300.00		
AVG. Assessed Value:	112,617	PRD:	103.33	MIN Sales Ratio:	20.47		

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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
_____Qrtrs_____	_____										
07/01/07 TO 09/30/07	130	96.60	98.87	95.38	10.65	103.66	48.27	300.00	94.77 to 98.42	121,699	116,074
10/01/07 TO 12/31/07	95	97.00	96.11	88.27	9.91	108.89	25.59	135.62	95.26 to 99.93	128,181	113,144
01/01/08 TO 03/31/08	68	96.57	95.67	94.44	11.52	101.31	20.47	155.63	92.68 to 99.09	111,957	105,727
04/01/08 TO 06/30/08	116	97.00	97.47	95.94	10.62	101.59	58.23	148.35	94.62 to 99.42	125,898	120,788
07/01/08 TO 09/30/08	126	98.90	99.81	97.22	11.96	102.67	40.29	161.46	96.12 to 102.51	113,972	110,805
10/01/08 TO 12/31/08	80	99.64	100.27	97.48	12.86	102.86	58.83	146.06	95.98 to 102.17	113,937	111,067
01/01/09 TO 03/31/09	64	100.07	101.50	98.28	12.55	103.28	44.46	152.58	95.54 to 103.21	116,654	114,646
04/01/09 TO 06/30/09	131	99.72	99.82	97.73	11.62	102.14	61.25	184.37	97.00 to 103.19	109,322	106,845
_____Study Years_____	_____										
07/01/07 TO 06/30/08	409	96.99	97.30	93.68	10.60	103.87	20.47	300.00	95.85 to 97.98	122,776	115,010
07/01/08 TO 06/30/09	401	99.62	100.18	97.61	12.11	102.63	40.29	184.37	98.00 to 100.66	112,874	110,176
_____Calendar Yrs_____	_____										
01/01/08 TO 12/31/08	390	98.00	98.49	96.40	11.78	102.17	20.47	161.46	96.61 to 99.24	117,161	112,943
_____ALL_____	_____										
	810	97.98	98.72	95.54	11.48	103.33	20.47	300.00	97.00 to 98.84	117,874	112,617

PAD 2010 R&O Statistics

Base Stat

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VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1	20.47	20.47	20.47			20.47	20.47	N/A	50,000	10,235
02	17	100.03	98.65	90.68	24.24	108.79	44.46	148.35	68.60 to 122.21	55,647	50,462
03	20	95.14	103.42	92.51	16.32	111.79	61.25	300.00	92.38 to 98.01	153,095	141,633
04	591	98.58	99.62	97.76	9.48	101.90	66.70	179.96	97.30 to 99.42	119,965	117,276
05	17	99.50	100.07	96.41	8.86	103.80	83.60	122.56	89.71 to 111.35	154,891	149,328
06	20	99.69	96.63	93.30	13.74	103.57	58.18	139.67	84.58 to 102.32	97,945	91,379
07	4	106.44	100.31	96.74	9.86	103.69	74.36	114.00	N/A	96,000	92,871
08	10	92.72	94.24	94.90	9.53	99.31	74.63	108.70	80.48 to 108.07	372,400	353,389
09	13	92.06	90.08	87.03	6.25	103.50	71.43	98.43	86.21 to 96.67	97,536	84,888
10	6	98.56	99.68	96.08	16.92	103.74	80.20	122.71	80.20 to 122.71	84,833	81,505
11	3	57.90	65.06	60.94	32.65	106.77	40.29	97.00	N/A	67,833	41,335
13	2	103.62	103.62	60.26	43.23	171.95	58.83	148.41	N/A	265,500	159,992
14	3	48.27	59.57	35.70	54.73	166.83	25.59	104.84	N/A	509,833	182,035
15	1	77.49	77.49	77.49			77.49	77.49	N/A	154,500	119,715
16	9	92.17	95.00	90.66	11.69	104.78	76.96	136.78	83.75 to 104.47	54,421	49,340
17	39	98.45	96.44	95.02	17.25	101.49	58.23	141.32	82.85 to 106.16	65,193	61,947
18	6	103.27	100.24	98.16	7.32	102.13	85.82	112.47	85.82 to 112.47	134,000	131,529
19	5	81.20	86.50	89.88	28.58	96.24	54.00	123.95	N/A	24,800	22,291
20	19	97.00	101.28	96.90	18.42	104.51	63.57	184.37	85.50 to 114.49	54,468	52,782
21	13	95.47	92.25	91.86	8.74	100.42	66.04	107.07	83.01 to 100.92	163,615	150,300
22	5	86.54	90.32	95.54	12.47	94.54	73.80	111.34	N/A	54,400	51,972
23	5	104.33	112.82	108.25	21.89	104.22	77.67	152.58	N/A	38,980	42,195
24	1	130.64	130.64	130.64			130.64	130.64	N/A	35,700	46,640
_____ALL_____	_____										
	810	97.98	98.72	95.54	11.48	103.33	20.47	300.00	97.00 to 98.84	117,874	112,617

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	764	98.36	99.11	96.96	10.83	102.22	20.47	184.37	97.10 to 99.27	119,203	115,577
2	37	92.38	95.63	65.31	19.61	146.42	25.59	300.00	89.29 to 96.67	106,743	69,715
3	9	80.20	78.65	74.25	27.16	105.93	40.29	123.95	54.00 to 109.71	50,833	37,746
_____ALL_____	_____										
	810	97.98	98.72	95.54	11.48	103.33	20.47	300.00	97.00 to 98.84	117,874	112,617

PAD 2010 R&O Statistics

Base Stat

State Stat Run

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AVG. Assessed Value:	112,617	PRD:	103.33	MIN Sales Ratio:	20.47		

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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	795	97.98	98.66	95.84	10.95	102.95	20.47	184.37	97.00 to 98.84	118,561	113,625
06	13	97.00	103.72	71.99	43.70	144.08	40.29	300.00	57.90 to 123.95	86,961	62,600
07	2	90.72	90.72	81.49	15.16	111.31	76.96	104.47	N/A	45,500	37,080
ALL											
	810	97.98	98.72	95.54	11.48	103.33	20.47	300.00	97.00 to 98.84	117,874	112,617

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low $											
1 TO 4999	3	111.00	155.00	118.93	73.87	130.33	54.00	300.00	N/A	2,333	2,775
5000 TO 9999	2	129.60	129.60	131.42	14.51	98.62	110.79	148.41	N/A	7,750	10,185
Total $											
1 TO 9999	5	111.00	144.84	127.53	51.10	113.57	54.00	300.00	N/A	4,500	5,739
10000 TO 29999	31	104.33	107.84	107.89	23.46	99.95	40.29	184.37	94.50 to 115.41	21,648	23,356
30000 TO 59999	109	105.11	106.39	105.64	15.75	100.71	20.47	155.63	100.00 to 110.25	46,667	49,299
60000 TO 99999	246	98.68	98.44	98.50	11.83	99.94	48.27	144.08	96.67 to 99.93	80,840	79,628
100000 TO 149999	230	97.99	96.99	96.93	7.81	100.06	58.18	125.58	96.15 to 99.09	122,022	118,271
150000 TO 249999	152	95.96	95.30	95.41	6.78	99.88	57.90	126.48	94.96 to 97.06	183,715	175,290
250000 TO 499999	33	89.71	91.36	91.03	7.53	100.36	75.25	110.26	87.76 to 95.30	325,651	296,446
500000 +	4	74.37	69.85	61.01	37.17	114.48	25.59	105.07	N/A	768,625	468,966
ALL											
	810	97.98	98.72	95.54	11.48	103.33	20.47	300.00	97.00 to 98.84	117,874	112,617

Residential Correlation

Residential Real Property

I. Correlation

The level of value for the residential real property in Dodge County, as determined by the PTA is 98%. The mathematically calculated median is 98%.

RESIDENTIAL:In correlating the analyses regarding the residential property in Dodge County, the opinion of the Division is that the level of value is within the acceptable range, and it its best measured by the median measure of central tendency. The median measure was calculated using a sufficient number of sales, and because the County applies assessment practices to the sold and unsold parcels in a similar manner, the median ratio calculated from the sales file accurately reflects the level of value for the population.

Dodge County's assessment practices are determined by the Division to be in compliance with professionally acceptable mass appraisal practices because of the County's assessment efforts. The coefficient of dispersion and price related differential also confirm this determination. Review of the subclass statistics indicates all valuation groupings sufficiently represented by sales are valued within the acceptable range. Dodge County has identified 24 residential valuation groupings in the county and by virtue of the fact that all groupings sufficiently represented by sales have median ratios within the acceptable range; it is assumed that equalization exists within the residential class.

II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

RESIDENTIAL:A review of the processes used by Dodge County to qualify sales indicates a bias does not exist in the judgments made to assign sales usability. A review of the sales file also indicates excessive trimming has not occurred.

Dodge County maintains an internal policy noting that all sales are determined to be arms length unless information is available to prove otherwise. Buyers and sellers are contacted when necessary to gather additional facts related to the sales. It is the opinion of the Division that the statistics for the class of property have been calculated using all available arms length sales.

III. Measure of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

	Median	Wgt. Mean	Mean
R&O Statistics	**98**	**96**	**99**

IV. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.
For newer and fairly homogeneous areas: a COD of 10 or less.
Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.
Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.
Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July,

2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for Dodge County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	**11.48**	**103.33**

RESIDENTIAL:The coefficient of dispersion and price related differential are both within the acceptable range indicating uniformity and proportionality exist in the residential class of property in Dodge County.

2010 Assessment Actions for Dodge County

taken to address the following property classes/subclasses:

Commercial

There was little activity in the way of assessment actions for the commercial class of property in 2010. The commercial market remains relatively flat in Dodge County, so review work was more a function of cyclical plans than a reaction to a changing market. The county reviewed and revalued some of the commercial areas of towns and villages outside of the town of Fremont. The county also completed the pick-up work of new construction.

2010 Assessment Survey for Dodge County

Commercial / Industrial Appraisal Information

1.	**Valuation data collection done by:**	
	Appraiser I and Staff	
2.	**List the valuation groupings used by the County:**	
	Valuation Grouping	**Assessor Location(s)/Neighborhood(s) included**
	01	Dodge
	02	East Central Rural
	03	Fremont
	04	Hooper
	05	Inglewood
	06	Nickerson
	07	North Bend
	08	Scribner
	09	Snyder
	10	Uehling
	11	Winslow
a.	**Describe the specific characteristics of the valuation groupings that make them unique.**	
	The commercial groupings in Dodge County are mostly stratified by town. The town of Fremont is the county seat and is the major commercial hub for the area. The commercial areas in the other towns range in size and viability. The markets in each town are unique and range vastly from vacant downtown buildings to commercial grain handling facilities.	
3.	**What approach(es) to value is/are used for this class to estimate the market value of properties? List or describe.**	
	All three approaches to value are considered when applicable information is available. The majority of the properties are valued with the cost approach with depreciation derived from the market.	
4	**When was the last lot value study completed?**	
	Lot values are studied in conjunction with neighborhood revaluations	
a.	**What methodology was used to determine the commercial lot values?**	
	Commercial lot values are determined using primarily sales of vacant lots.	
5.	**Is the same costing year for the cost approach being used for entire valuation grouping? If not, identify and explain the differences?**	
	Yes, the county uses the same Marshall and Swift cost tables in the entire valuation grouping.	
6.	**Does the County develop the depreciation study(ies) based on local market information or does the County use the tables provided by their CAMA vendor?**	
	The county develops depreciation for the commercial class using information from	

	the market.
a.	**How often does the County update the depreciation tables?**
	Dodge County updates depreciation tables in conjunction with neighborhood revaluations.
7.	**Pickup work:**
a.	**Is pickup work done annually and is it completed by March 19th?**
	Yes
b.	**By Whom?**
	Appraiser I and Staff
c.	**Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as the one that was used for the valuation group?**
	Yes.
8.	**What is the Counties progress with the 6 year inspection and review requirement? (Statute 77-1311.03)**
	The county is on schedule to complete a review of all properties within the six year timeframe.
a.	**Does the County maintain a tracking process? If yes describe.**
	Yes. The county keeps a list of all areas reviewed each year, and lists the areas scheduled for future review in the three year plan. The county also maintains an individual tracking on each property record card noting the date of inspection.
b.	**How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?** The ratio study statistics are analyzed in areas not reviewed and inspected and adjustments are made to ensure all classes and subclasses are valued within the acceptable range.

PAD 2010 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2006 to 06/30/2009 Posted Before: 02/15/2010

(!: AVTot=0)
(!: Derived)

NUMBER of Sales:	94	**MEDIAN:**	**95**	COV:	40.23	95% Median C.I.:	89.06 to 99.14
TOTAL Sales Price:	11,318,880	WGT. MEAN:	93	STD:	38.21	95% Wgt. Mean C.I.:	83.87 to 102.98
TOTAL Adj.Sales Price:	11,318,880	MEAN:	95	AVG.ABS.DEV:	27.84	95% Mean C.I.:	87.27 to 102.71
TOTAL Assessed Value:	10,574,600						
AVG. Adj. Sales Price:	120,413	COD:	29.18	MAX Sales Ratio:	232.35		
AVG. Assessed Value:	112,495	PRD:	101.68	MIN Sales Ratio:	15.90		

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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
_____Qtrs_____	_____										
07/01/06 TO 09/30/06	10	88.58	84.66	91.54	14.93	92.48	37.41	116.65	74.52 to 98.05	132,725	121,499
10/01/06 TO 12/31/06	5	96.38	96.73	72.30	48.66	133.80	30.92	165.00	N/A	96,340	69,650
01/01/07 TO 03/31/07	16	96.07	100.08	77.27	27.87	129.53	22.16	176.69	80.92 to 118.40	107,818	83,308
04/01/07 TO 06/30/07	8	120.87	117.91	142.14	21.23	82.95	58.36	185.66	58.36 to 185.66	110,050	156,430
07/01/07 TO 09/30/07	11	67.44	70.92	81.02	42.90	87.54	15.90	135.18	37.04 to 102.67	91,601	74,213
10/01/07 TO 12/31/07	9	102.41	91.97	105.99	27.87	86.77	22.36	158.28	56.26 to 114.98	147,115	155,920
01/01/08 TO 03/31/08	5	100.48	136.92	99.98	45.75	136.94	85.62	232.35	N/A	119,375	119,354
04/01/08 TO 06/30/08	8	104.79	103.41	100.00	17.62	103.41	60.47	135.35	60.47 to 135.35	112,250	112,245
07/01/08 TO 09/30/08	5	90.73	83.73	88.20	25.76	94.93	50.00	116.92	N/A	70,180	61,899
10/01/08 TO 12/31/08	5	92.28	101.46	93.82	21.52	108.14	66.67	137.50	N/A	74,200	69,613
01/01/09 TO 03/31/09	5	76.43	84.63	85.20	21.45	99.33	56.51	111.55	N/A	165,200	140,751
04/01/09 TO 06/30/09	7	80.79	83.64	88.32	29.95	94.70	34.17	142.34	34.17 to 142.34	218,571	193,042
_____Study Years_____	_____										
07/01/06 TO 06/30/07	39	95.18	99.35	93.96	29.15	105.75	22.16	185.66	88.09 to 108.42	113,191	106,349
07/01/07 TO 06/30/08	33	95.75	94.53	97.07	32.41	97.39	15.90	232.35	82.85 to 106.66	115,955	112,556
07/01/08 TO 06/30/09	22	90.96	87.93	88.13	24.70	99.77	34.17	142.34	66.67 to 105.46	139,904	123,300
_____Calendar Yrs_____	_____										
01/01/07 TO 12/31/07	44	96.38	94.37	97.30	31.27	96.99	15.90	185.66	82.85 to 106.66	112,208	109,182
01/01/08 TO 12/31/08	23	98.69	105.99	97.09	26.87	109.16	50.00	232.35	90.73 to 116.92	96,381	93,577
_____ALL_____	_____										
	94	95.40	94.99	93.42	29.18	101.68	15.90	232.35	89.06 to 99.14	120,413	112,495

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	6	69.64	95.26	87.28	70.12	109.14	30.92	176.69	30.92 to 176.69	27,983	24,424
03	55	95.62	95.41	93.26	19.12	102.30	22.16	158.28	90.45 to 102.67	166,785	155,549
04	3	80.08	85.41	86.47	42.48	98.77	37.04	139.10	N/A	51,666	44,675
05	2	44.85	44.85	39.12	23.80	114.64	34.17	55.52	N/A	205,000	80,190
06	2	98.99	98.99	62.50	38.91	158.38	60.47	137.50	N/A	19,000	11,875
07	10	99.81	108.31	128.26	34.76	84.44	15.90	185.66	56.26 to 163.13	102,162	131,037
08	8	83.72	84.15	73.83	35.47	113.98	42.26	135.18	42.26 to 135.18	20,937	15,458
09	2	95.14	95.14	97.65	4.64	97.43	90.73	99.55	N/A	25,500	24,900
10	5	102.41	111.91	48.25	65.93	231.94	22.36	232.35	N/A	16,950	8,178
11	1	59.99	59.99	59.99			59.99	59.99	N/A	49,900	29,935
_____ALL_____	_____										
	94	95.40	94.99	93.42	29.18	101.68	15.90	232.35	89.06 to 99.14	120,413	112,495

PAD 2010 R&O Statistics

Base Stat

State Stat Run

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	82	95.74	95.19	96.09	26.61	99.07	15.90	185.66	90.45 to 100.48	127,572	122,582
2	11	66.67	93.09	58.83	65.07	158.25	22.16	232.35	46.75 to 165.00	73,904	43,475
3	1	99.14	99.14	99.14			99.14	99.14	N/A	45,000	44,615
_____ALL_____	_____										
	94	95.40	94.99	93.42	29.18	101.68	15.90	232.35	89.06 to 99.14	120,413	112,495

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	3	95.62	98.74	98.15	7.84	100.60	89.06	111.55	N/A	151,000	148,213
03	75	95.72	95.50	92.78	31.82	102.94	15.90	232.35	85.62 to 99.55	110,871	102,864
04	16	91.90	91.88	94.69	20.59	97.03	56.26	128.37	66.67 to 114.98	159,406	150,947
_____ALL_____	_____										
	94	95.40	94.99	93.42	29.18	101.68	15.90	232.35	89.06 to 99.14	120,413	112,495

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
_____Low $_____	_____										
1 TO 4999	3	165.00	178.28	206.40	19.16	86.38	137.50	232.35	N/A	2,083	4,300
5000 TO 9999	1	118.40	118.40	118.40			118.40	118.40	N/A	5,000	5,920
_____Total $_____	_____										
1 TO 9999	4	151.25	163.31	167.29	23.38	97.62	118.40	232.35	N/A	2,812	4,705
10000 TO 29999	15	95.13	98.27	99.00	44.58	99.26	30.92	176.69	46.75 to 148.83	16,040	15,880
30000 TO 59999	21	80.92	84.21	86.98	39.53	96.81	15.90	158.28	58.36 to 116.92	43,667	37,980
60000 TO 99999	14	96.69	96.81	96.94	16.70	99.87	55.52	145.89	80.08 to 119.65	81,442	78,953
100000 TO 149999	9	95.75	97.68	97.79	10.19	99.89	77.08	116.65	89.06 to 111.55	128,635	125,788
150000 TO 249999	17	95.72	90.38	89.53	15.14	100.95	22.16	121.13	80.79 to 102.81	185,711	166,270
250000 TO 499999	14	83.86	90.17	94.91	34.66	95.01	34.17	185.66	51.82 to 114.98	335,357	318,280
_____ALL_____	_____										
	94	95.40	94.99	93.42	29.18	101.68	15.90	232.35	89.06 to 99.14	120,413	112,495

PAD 2010 R&O Statistics

Base Stat

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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
(blank)	17	90.91	96.75	99.74	46.78	97.00	22.16	232.35	46.75 to 137.50	95,215	94,967
326	2	129.13	129.13	124.27	26.33	103.91	95.13	163.13	N/A	17,500	21,747
330	1	100.48	100.48	100.48			100.48	100.48	N/A	348,625	350,285
339	1	176.69	176.69	176.69			176.69	176.69	N/A	16,000	28,270
340	1	174.64	174.64	174.64			174.64	174.64	N/A	21,000	36,675
341	1	75.86	75.86	75.86			75.86	75.86	N/A	250,000	189,660
344	12	99.00	102.69	101.45	14.15	101.21	80.79	148.83	85.62 to 114.98	175,416	177,967
346	1	60.47	60.47	60.47			60.47	60.47	N/A	37,000	22,375
349	1	99.00	99.00	99.00			99.00	99.00	N/A	110,000	108,900
350	1	22.36	22.36	22.36			22.36	22.36	N/A	50,000	11,180
351	1	92.30	92.30	92.30			92.30	92.30	N/A	155,000	143,070
352	6	92.34	82.16	91.23	21.18	90.07	15.90	111.55	15.90 to 111.55	165,833	151,281
353	12	96.05	99.21	101.02	20.27	98.21	37.41	145.89	88.09 to 116.92	71,654	72,382
386	1	45.47	45.47	45.47			45.47	45.47	N/A	300,000	136,395
391	1	55.28	55.28	55.28			55.28	55.28	N/A	150,000	82,925
406	17	99.14	101.39	97.74	16.16	103.74	67.44	139.10	80.92 to 120.60	85,817	83,878
407	1	51.82	51.82	51.82			51.82	51.82	N/A	275,000	142,500
412	1	111.14	111.14	111.14			111.14	111.14	N/A	459,375	510,530
419	3	76.43	84.31	89.95	47.18	93.73	34.17	142.34	N/A	321,666	289,353
442	1	99.55	99.55	99.55			99.55	99.55	N/A	40,000	39,820
459	2	59.18	59.18	59.29	1.38	99.81	58.36	59.99	N/A	43,900	26,027
471	1	158.28	158.28	158.28			158.28	158.28	N/A	57,660	91,265
494	1	50.00	50.00	50.00			50.00	50.00	N/A	30,000	15,000
495	1	121.13	121.13	121.13			121.13	121.13	N/A	220,000	266,495
528	6	70.63	77.40	72.94	34.57	106.12	42.26	128.37	42.26 to 128.37	104,000	75,853
554	1	56.51	56.51	56.51			56.51	56.51	N/A	50,000	28,255
ALL	94	95.40	94.99	93.42	29.18	101.68	15.90	232.35	89.06 to 99.14	120,413	112,495

Commercial Correlation

Commerical Real Property

I. Correlation

The level of value for the commercial real property in Dodge County, as determined by the PTA is 95%. The mathematically calculated median is 95%.

COMMERCIAL:A general overview of the statistics indicates the level of value for commercial property is within the acceptable range. Dodge County analyzes the commercial property in the context of valuation groupings that primarily represent different towns in the county. The county annually analyzes the groupings of commercial properties and reappraisals are completed based on market indication. A review of the statistics suggests the primary valuation grouping representing the town of Fremont is within the acceptable range, as is the overall level of value for the commercial class of property in Dodge County.

II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

COMMERCIAL:A review of the processes used by Dodge County to qualify commercial sales indicates a bias does not exist in the judgments made to assign sales usability. A review of the sales file also indicates excessive trimming has not occurred.

The county maintains an internal policy noting that all sales are determined to be arms length unless information is available to the contrary. Buyers and sellers are contacted when necessary to gather additional facts related to the sales. The county appraisal staff reviews parcels as necessary to gather additional information on the commercial sales. It is the opinion of the Division that the statistics for the commercial class of property have been calculated using all available arms length sales.

III. Measure of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

	Median	Wgt. Mean	Mean
R&O Statistics	**95**	**93**	**95**

IV. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

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Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less.
Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.
Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

In unusually homogeneous types of property low CODs can be anticipated; however, in all other cases CODs less than 5 percent may be indicative of non-representative samples or the selective reappraisal of sold parcels.

The PRD, also known as the index of regression, is a measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. It is calculated by dividing the arithmetic mean ratio by the weighted mean ratio. The PRD provides an indicator of the degree to which high-value properties are over-assessed or under-assessed in relation to low-value properties. A PRD of 100 indicates there is no bias in the assessment of high-value properties in comparison to low-value properties. A PRD greater than 100 indicates the assessments are regressive, which means low-value properties tend to have a higher assessment ratio than high-value properties. The result is the owner of a low-value property pays a greater amount of tax in relation to value than the owner of a high-value property. Conversely, a PRD less than 100 indicates that high-value properties are over assessed in relation to low-value properties.

There is no range of acceptability stated in the Nebraska statutes for the PRD measure. The Standard of Ratio Studies, adopted by the International Association of Assessing Officers, July,

2007, recommends that the PRD should lie between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD.

The PRD is calculated based on the selling price/assessed value in the sales file. This measure can be misleading if the dollar value of the records in the sales file is not proportionate to the dollar value of records in the population.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section displays the calculated COD and PRD measures for Dodge County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	**29.18**	**101.68**

COMMERCIAL:The price related differential is within the acceptable range, but the coefficient of dispersion is outside the acceptable range. The commercial class of property in Dodge County is made up of several small town commercial districts. The diversity in types of properties and variability in real estate transfers is the primary cause of the excessive COD. The quality statistics in the much more stable market of Fremont are within the acceptable range. The fact that the county reviews and inspects the commercial properties regularly is a general indicator that the quality of assessment in the commercial class is acceptable.

Agricultural or Special Valuation Reports

2010 Assessment Actions for Dodge County

taken to address the following property classes/subclasses:

Agricultural

Several changes were made in the agricultural land class of property for 2010. The county conducted a market analysis of agricultural sales in the area and made changes to market area boundaries and to the per acre values within each market area. The county reduced its agricultural market areas in numbers from four to two by combining area three into area two, and by combining area four into area one. The result of this was based on sale activity that suggested land in combined areas was treated similarly in the agricultural marketplace. Value changes were as follows:

- In market area one, the overall level of value was increased from 63% to 71%, with irrigated land increasing the most significant.

- Market area two increased a similar amount as the level of value increased from 63% to 71%. Dryland increased the most significantly in this area.

In addition to the agland value changes, the county also implemented the newest version of the USDA soil survey. This conversion marked an alpha to numeric convert of the codes identifying the soils. As similar soils were merged across county boundaries, some changes resulted in land capability groupings.

The county also continued to review land use in the county. FSA information was used when brought forward by the property owner, and letters were mailed to property owners to verify agricultural use for special value purposes. The county also completed the pick-up work of new and omitted construction reported on permits or discovered in the county.

2010 Assessment Survey for Dodge County

Agricultural Appraisal Information

1.	**Valuation data collection done by:**
	Appraiser 1 and staff
2.	**Does the County maintain more than one market area / valuation grouping in the agricultural property class?**
	Yes
a.	**What is the process used to determine and monitor market areas / valuation groupings? (Neb. Rev. Stat. § 77-1363) List or describe.** Class or subclass includes, but not limited to, the classifications of agricultural land listed in section 77-1363, parcel use, parcel type, location, geographic characteristics, zoning, city size, parcel size and market characteristics.
	The county monitors the sales activity and groups similar sales accordingly.
b.	**Describe the specific characteristics of the market area / valuation groupings that make them unique?**
	Market Area Two is generally hillier and is less productive with lower class soils. Area One is in the Southern portion of the county and is more productive and topographically flat.
3.	**Agricultural Land**
a.	**How is agricultural land defined in this county?**
	If the land is used for the production of an agricultural or horticultural product it is considered agricultural.
b.	**When is it agricultural land, when is it residential, when is it recreational?**
	If it is primarily used for ag purposes it is considered ag even if it has a residence. If the parcel has a residence and is not used for ag, then it is considered residential. Recreational properties are parcels used for recreational purposes and may have a seasonal dwelling.
c.	**Are these definitions in writing?**
	Yes
d.	**What are the recognized differences?**
	Use of parcel and existence of dwelling are recognized to define the differences in parcel classification.
e.	**How are rural home sites valued?**
	The county uses sales of rural residential properties to establish home site values, by looking at vacant lot sales. The county also takes the amenities such as well and septic into consideration when establishing site values.
f.	**Are rural home sites valued the same as rural residential home sites?**
	Yes
g.	**Are all rural home sites valued the same or are market differences recognized?**
	The county has different site values for different parts of the county as evidenced by the market. The area around the town of Fremont has a higher value, and other market areas have different values.
h.	**What are the recognized differences?**
	Location and proximity to the town of Fremont

4.	**What is the status of the soil conversion from the alpha to numeric notation?**
	The county implemented the alpha to numeric soil conversion in 2009 for tax year 2010.
a.	**Are land capability groupings (LCG) used to determine assessed value?**
	Yes
b.	**What other land characteristics or analysis are/is used to determine assessed values?**
	The county bases agricultural land valuation in the uninfluenced areas using land classification groupings only.
5.	**Is land use updated annually?**
	Yes
a.	**By what method? (Physical inspection, FSA maps, etc.)**
	The county uses physical inspection, FSA maps, aerial imagery, etc to discover and update the use of parcels.
6.	**Is there agricultural land in the County that has a non-agricultural influence?**
	Yes
a.	**How is the County developing the value for non-agricultural influences?**
	The county uses sales within the influenced areas to determine market value.
b.	**Has the County received applications for special valuation?**
	Yes
c.	**Describe special value methodology**
	The county uses sales from the adjoining market areas to determine the assessed values for the special value area. The primary non-ag influence for the special value areas is the Platte or Elkhorn River, so uninfluenced sales are used from the areas contiguous to the areas along the river.
7	**Pickup work:**
a.	**Is pickup work done annually and is it completed by March 19th?**
	Yes
b.	**By Whom?**
	Appraiser and Staff
c.	**Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as what was used for the general population of the valuation group?**
	Yes.
d.	**Is the pickup work schedule the same for the land as for the improvements?**
	Yes.
8.	**What is the counties progress with the 6 year inspection and review requirement as it relates to rural improvements? (Neb. Rev. Stat. § 77-1311.03)**
	The county is on schedule to complete the review and inspection of all parcels within the six year time requirement.
a.	**Does the County maintain a tracking process?**
	Yes. The county keeps a list of all areas reviewed each year, and lists the areas scheduled for future review in the three year plan. The county also documents the date of physical inspection on the property record card.

b.	**How are the results of the portion of the properties inspected and reviewed applied to the balance of the county?**
	The ratio study statistics are analyzed in areas not reviewed and inspected and adjustments are made to ensure all classes and subclasses are valued within the acceptable range.

Nebraska Department of REVENUE

Dodge County 27

2010 Analysis of Agricultural Land

Balance Among Study Years

The following tables represent the distribution of sales among each year of the study period in the original sales file, the sales that were added to each area, and the resulting proportionality.

Preliminary Results:

Study Year	County	Area 1	Area 2
07/01/06 - 06/30/07	23	13	10
07/01/07 - 06/30/08	35	18	17
07/01/08 - 06/30/09	32	19	13
Totals	90	50	40

Added Sales:

Study Year	Total	Mkt 1	Mkt 2
7/1/06 - 6/30/07	4	1	3
7/1/07 - 6/30/08	0	0	0
7/1/08 - 6/30/09	1	0	1
	5	1	4

Final Results:

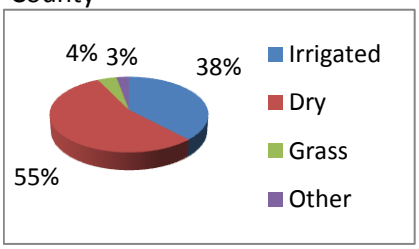
Study Year	County	Area 1	Area 2
07/01/06 - 06/30/07	27	14	13
07/01/07 - 06/30/08	35	18	17
07/01/08 - 06/30/09	33	19	14
Totals	95	51	44

Representativeness by Majority Land Use

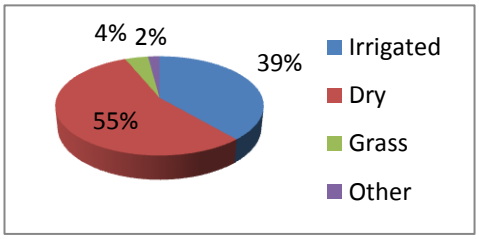
The following tables and charts compare the makeup of land use in the population to the make up of land use in both the sales file and the representative sample.

	Entire County		
	county	sales file	Sample
Irrigated	38%	39%	39%
Dry	55%	55%	56%
Grass	4%	4%	4%
Other	3%	2%	2%

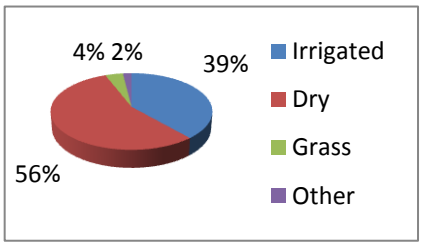
County



Original Sales File

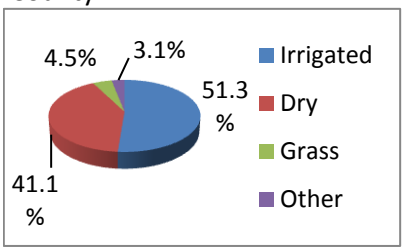


Representative Sample

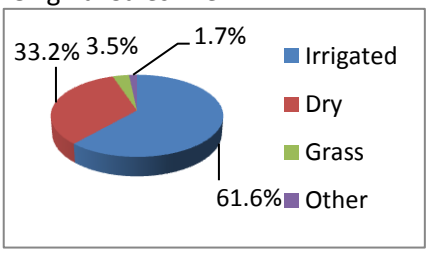


	Mkt Area 1		
	county	sales file	sample
Irrigated	51%	62%	62%
Dry	41%	33%	33%
Grass	5%	3%	3%
Other	3%	2%	2%

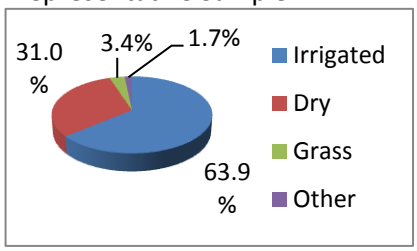
County



Original Sales File

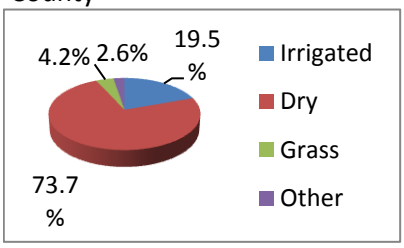


Representative Sample

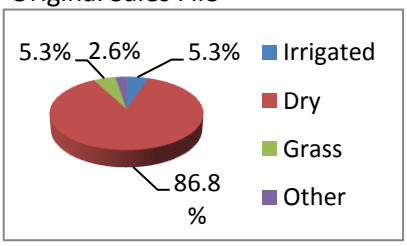


	Mkt Area 2		
	county	sales file	sample
Irrigated	19%	5%	6%
Dry	74%	87%	87%
Grass	4%	5%	5%
Other	3%	3%	2%

County



Original Sales File



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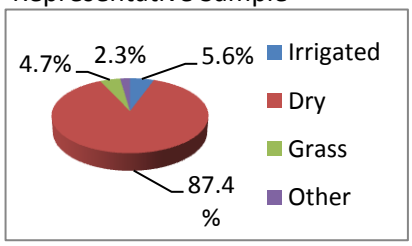

Adequacy of Sample

	County Total	Mrkt Area 1	Mrkt Area 2
Number of Sales - Original Sales File	90	50	40
Number of Sales - Expanded Sample	95	51	44
Total Number of Acres Added	427	0	427

Ratio Study

Final Statistics

County		Median	71%	AAD	13.86%
# sales	95	Mean	75%	COD	19.54%
		W. Mean	70%	PRD	106.99%
Market Area 1		Median	71%	AAD	12.55%
# sales	51	Mean	72%	COD	17.70%
		W. Mean	68%	PRD	105.82%
Market Area 2		Median	71%	AAD	15.38%
# sales	44	Mean	78%	COD	21.72%
		W. Mean	72%	PRD	107.86%

Preliminary Statistics

Median	63%	AAD	11.99%
Mean	67%	COD	19.12%
W. Mean	62%	PRD	107.75%
Median	64%	AAD	11.41%
Mean	66%	COD	17.86%
W. Mean	61%	PRD	107.25%
Median	63%	AAD	12.66%
Mean	68%	COD	20.22%
W. Mean	62%	PRD	108.19%

Majority Land Use

95% MLU	Irrigated		Dry		Grass	
	# Sales	Median	# Sales	Median	# Sales	Median
County	12	68.89%	39	71.78%	1	70.92%
Mkt Area 1	11	64.55%	12	73.59%	1	70.92%
Mkt Area 2	0	N/A	27	71.34%	0	N/A

80% MLU	Irrigated		Dry		Grass	
	# Sales	Median	# Sales	Median	# Sales	Median
County	30	71.40%	52	72.46%	1	70.92%
Mkt Area 1	27	71.57%	15	73.32%	1	70.92%
Mkt Area 2	2	63.83%	36	71.79%	0	N/A

2010

Methodology for Special Valuation

Dodge County

The State Assessment office for Dodge County submits this report pursuant to Title 350, Neb. R. & Regs., Reg-11-005.004. The following methodologies are used to value agricultural land that is influenced by market factors other than purely agricultural or horticultural purposes. The following non-agricultural influences have been identified: Residential, Commercial, and Recreational. The office maintains a file of all data used for determining the special and actual valuation. This file shall be available for inspection at the State Assessment office for Dodge County by any interested person.

A. Identification of the influenced area:

The land in market areas 1 and 2 have been identified as those areas least likely to be influenced by non-agricultural uses.

The land in market areas 5 through 9 has been identified as waste areas that are located along the rivers. These parcels do not necessarily have river frontage but are located in areas that are used primarily for recreational purposes.

Land in market areas 10 through 12 are located in sections where sales of farm property has sold substantially higher than in the surrounding agricultural markets. Trends along the east and northeast sections of Fremont have been toward residential usage, while trends along the south and west have been towards industrial and commercial usage.

B. Describe the highest and best use of the properties in the influenced area, and how this was determined:

Market areas 5, 6, 7, 8, and 9 are areas along the river corridors. For several years the areas along the Platte and Elkhorn Rivers have sold for uses other than agriculture usage. The influence on these sales has been for recreational use (e.g., hunting, fishing and quiet enjoyment); these sales have been to private individuals, as well as to several commercial hunting enterprises. Based on sales in the area, it has been determined the highest and best use of the properties located in market areas 5 through 9 to be primarily recreational in nature.

Market areas 10, 11, and 12 are located in the area surrounding Fremont. Those properties most likely to be developed for residential use are in market areas 10 and 11. Those properties most likely to be developed for industrial development are in market area 12. Based on sales in the area, it has been determined the highest and best use of the properties located in market areas 10 and 11 to be residential in nature along the east-northeast and west-northwest corridors of Fremont, and in market area 12 to be industrial and commercial to the north-northeast and south of the city.

Page Two

C. Describe the valuation models used in arriving at the value estimates, and explain why and how they were selected:

Analysis of sales in the 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 areas surrounding Fremont are based on sales located in the sections defined as high-end residential (market area 10), low-end residential (market area 11) and commercial (market area 12).

D. Describe which market areas were analyzed, both in the County and in any county deemed comparable:

For 2010, non-influenced market areas 1 through 4 were analyzed and a determination was made for the need of only two (2) non-influenced market areas. Market area 4 was combined into market area 1, and market area 3 was combined into market area 2, leaving Dodge County with two (2) non-influenced market areas 1 and 2.

Each of the special valuation market areas 5 through 12 were created in conjunction with the surrounding agricultural market areas. The following table shows these relationships:

Agricultural Market	Special Valuation Areas
1 (includes 4)	**7, 8, 9, 10, 11, 12**
2 (includes 3)	**5, 6**

To date, special valuation has values determined by the agricultural tables developed for the related market areas. These relationships were determined geographically and are considered to be the best indicators.

E. Describe any adjustments made to sales to reflect current cash equivalency of typical market conditions. Include how this affects the actual and special value:

N/A

F. Describe any estimates of economic rent or net operating income used in an income capitalization approach. Include estimates of yields, commodity prices, typical crop share:

N/A

Page Three

G. Describe the typical expenses allowed in an income capitalization approach. Include how this affects the actual and special value:

N/A

H. Describe the overall capitalization rate used in an income capitalization approach. Include how this affects the actual and special value:

N/A

I. Describe any other information used in supporting the estimate of actual and special value. Include how this affects the actual and special value:

Zoning has not been a consideration in the recreational river corridor of market areas 5 through 9; this land is zoned agricultural with several different levels that do not exclude recreational usage.

Each parcel in market areas 10 through 12 must be looked at separately to determine the primary usage and commercial production, if any. However, the rural residential county zoning and the transitional agriculture county zoning, continues to list crop production as a primary use in these zones; therefore, special valuation for properties in these areas has been recommended and approved.

Debbie Churchill
State Assessment Manager for Dodge County

June Racely
State Appraiser I for Dodge County

Agricultural or Special
Valuation Correlation

Agricultural Land

I. Correlation

The level of value for the agricultural land in Dodge County, as determined by the PTA is 71%. The mathematically calculated median is 71%.

AGRICULTURAL LAND:

The agricultural land class of property in Dodge County is divided into two market areas. For 2010, the county conducted an analysis of sales and combined the areas in the southeast and southwest, as well as combined the areas in the northeast and northwest. Analysis of sales indicated similar selling prices were occurring for land in these areas, so the combination into two areas appropriately grouped comparable properties. For purposes of this analysis the county was analyzed based on the two market areas and the irrigated, dry crop, and grass land in each market area.

Analysis of the sales sample recognizes that fewer sales exist in the oldest year of the study period. In an increasing general market, a significant skew of the sales either toward the front or back of the study period has potential to create a disproportionate sample. In each of the two market areas sales were more abundant in the newest year of the study period.

In analyzing the land use breakdowns in the county, the county profile matched the profile of the sales nearly identically. The profile for Market Area One displayed a higher proportion of irrigated acres in the sales file and a lower proportion of dry acres. Market Area Two was nearly the opposite with a larger proportion of dryland sales and a smaller number of irrigated.

Identifying comparable sales for Market Area One was difficult given the sales in the adjoining counties of Washington and Saunders are considered influenced by non-agricultural factors. One irrigated sale was added from Colfax County that was determined to be truly comparable. In Market Area Two, three sales from Burt and one from Cuming County were added to the sample to increase the proportionality of the sales file.

While the land use percentages are disparate in the two market areas, the aggregated sales profile for the county is nearly identical to the percentages displayed from the county abstract. Given the fact that values are not significantly different in the two areas, it is reasonable to assume the two areas are equalized and the median measure of central tendency is representative of the level of value for the county. Analysis of the irrigated, dry crop, and grass land using all available information suggest the values established are within the acceptable range, indicating this class is valued both uniformly and proportionately.

II. Analysis of Sales Verification

Neb. Rev. Stat. 77-1327(2) provides that all sales are deemed to be arms length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the state sales file.

The Standard on Ratio Studies, International Association of Assessing Officials (2007), indicates that excessive trimming (the arbitrary exclusion or adjustment of arms length transactions) may indicate an attempt to inappropriately exclude arms length transactions to create the appearance of a higher level of value and quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of real property.

The Division frequently reviews the procedures used by the county assessor to qualify sales to ensure bias does not exist in judgments made. Arms length transactions should only be excluded when they compromise the reliability of the resulting statistics. In cases where a county assessor has disqualified sales without substantiation, the Division may include such sales in the ratio study.

AGRICULTURAL LAND:

A review of the processes used by Dodge County to qualify agricultural land sales indicates a bias does not exist in the judgments made to assign sales usability. A review of the sales file also indicates excessive trimming has not occurred.

The county maintains an internal policy that all sales are determined to be arms length unless information is available to prove otherwise. Buyers and sellers are contacted when necessary to gather additional facts related to the sales. It is the opinion of the Division that the statistics for the class of property have been calculated using all available arms length sales.

III. Measures of Central Tendency

There are three measures of central tendency calculated by the Division: median ratio, weighted mean ratio, and mean ratio. Since each measure of central tendency has strengths and weaknesses, the use of any statistic for equalization should be reconciled with the other two, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for direct equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Since the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on the relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for indirect equalization. The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county's assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of 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.

	Median	Wgt.Mean	Mean
R&O Statistics	**71**	**69**	**74**

IV. Analysis of Quality of Assessment

In analyzing the statistical data of assessment quality, there are two measures upon which assessment officials will primarily rely: the Coefficient of Dispersion (COD), and the Price Related Differential (PRD). Whether such statistics can be relied upon as meaningful for the population depends on whether the sample is representative.

The COD is commonly referred to as the index of assessment inequality. It is used to measure how closely the individual ratios are clustered around the median ratio and suggests the degree of uniformity or inaccuracy resulting in the assessments. The COD is computed by dividing the average deviation by the median ratio. For example, a COD of 20 means half of the ratios are 20 percent above or below the median. The closer the ratios are grouped around the median, the more equitable the assessment of property tends to be. Conversely, if the dispersion is quite large, there is a large spread in the ratios typically indicating a large spread around the median in the assessment of property, which results in an inequity in assessment and taxes. There is no range of acceptability stated in the Nebraska statutes for the COD measure. The International Association of Assessing Officers recommended ratio study performance standards are as follows:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less. Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

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The analysis in this section displays the calculated COD and PRD measures for Dodge County, which are considered as one part of the analysis of the County's assessment practices.

	COD	PRD
R&O Statistics	**18.93**	**106.77**

AGRICULTURAL LAND:

The coefficient of dispersion is within the acceptable range but the price related differential is above the acceptable range. This would typically indicate regressivity among assessments. However, given the systematical application of a schedule of agricultural land values, it is verified that the county values both large and small tracts of agricultural land appropriately.

County Reports

Total Real Property Sum Lines 17, 25, & 30 | **Records :** 19,622 | **Value :** 2,619,452,885 | **Growth** 15,439,860 | Sum Lines 17, 25, & 41

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	537	10,156,915	226	15,376,475	98	3,649,180	861	29,182,570	
02. Res Improve Land	10,423	182,862,555	654	24,574,570	810	39,527,995	11,887	246,965,120	
03. Res Improvements	10,880	899,970,310	1,065	78,785,770	984	106,984,690	12,929	1,085,740,770	
04. Res Total	11,417	1,092,989,780	1,291	118,736,815	1,082	150,161,865	13,790	1,361,888,460	8,882,815
% of Res Total	82.79	80.26	9.36	8.72	7.85	11.03	70.28	51.99	57.53
05. Com UnImp Land	163	9,273,235	34	1,488,160	3	34,450	200	10,795,845	
06. Com Improve Land	963	58,936,565	80	3,956,685	20	174,535	1,063	63,067,785	
07. Com Improvements	972	188,112,035	85	19,488,140	22	1,783,545	1,079	209,383,720	
08. Com Total	1,135	256,321,835	119	24,932,985	25	1,992,530	1,279	283,247,350	3,444,975
% of Com Total	88.74	90.49	9.30	8.80	1.95	0.70	6.52	10.81	22.31
09. Ind UnImp Land	54	2,798,590	32	1,530,630	0	0	86	4,329,220	
10. Ind Improve Land	112	5,371,335	91	5,028,440	3	103,735	206	10,503,510	
11. Ind Improvements	122	47,962,565	93	45,439,705	3	428,240	218	93,830,510	
12. Ind Total	176	56,132,490	125	51,998,775	3	531,975	304	108,663,240	674,715
% of Ind Total	57.89	51.66	41.12	47.85	0.99	0.49	1.55	4.15	4.37
13. Rec UnImp Land	0	0	32	995,550	114	4,073,845	146	5,069,395	
14. Rec Improve Land	0	0	7	491,120	17	948,570	24	1,439,690	
15. Rec Improvements	0	0	7	149,890	19	434,450	26	584,340	
16. Rec Total	0	0	39	1,636,560	133	5,456,865	172	7,093,425	66,390
% of Rec Total	0.00	0.00	22.67	23.07	77.33	76.93	0.88	0.27	0.43
Res & Rec Total	11,417	1,092,989,780	1,330	120,373,375	1,215	155,618,730	13,962	1,368,981,885	8,949,205
% of Res & Rec Total	81.77	79.84	9.53	8.79	8.70	11.37	71.15	52.26	57.96
Com & Ind Total	1,311	312,454,325	244	76,931,760	28	2,524,505	1,583	391,910,590	4,119,690
% of Com & Ind Total	82.82	79.73	15.41	19.63	1.77	0.64	8.07	14.96	26.68
17. Taxable Total	12,728	1,405,444,105	1,574	197,305,135	1,243	158,143,235	15,545	1,760,892,475	13,068,895
% of Taxable Total	81.88	79.81	10.13	11.20	8.00	8.98	79.22	67.22	84.64

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	2	221,085	2,184,715	0	0	0
20. Industrial	3	1,720,540	8,907,895	0	0	0
21. Other	0	0	0	0	0	0
	Rural			**Total**		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	2	221,085	2,184,715
20. Industrial	0	0	0	3	1,720,540	8,907,895
21. Other	0	0	0	0	0	0
22. Total Sch II				**5**	**1,941,625**	**11,092,610**

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban	SubUrban	Rural	Total
	Records	Records	Records	Records
26. Producing	472	153	200	825

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	8	378,275	371	54,601,040	2,781	516,642,415	3,160	571,621,730
28. Ag-Improved Land	0	0	93	18,873,290	770	194,415,270	863	213,288,560
29. Ag Improvements	0	0	105	7,640,600	812	66,009,520	917	73,650,120
30. Ag Total							**4,077**	**858,560,410**

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
31. HomeSite UnImp Land	0	0.00	0	1	1.00	15,000
32. HomeSite Improv Land	0	0.00	0	66	70.00	1,480,000
33. HomeSite Improvements	0	0.00	0	66	69.00	5,996,780
34. HomeSite Total						
35. FarmSite UnImp Land	0	0.00	0	14	270.21	691,335
36. FarmSite Improv Land	0	0.00	0	83	197.08	698,705
37. FarmSite Improvements	0	0.00	0	94	0.00	1,643,820
38. FarmSite Total						
39. Road & Ditches	0	4.36	0	0	611.65	0
40. Other- Non Ag Use	0	0.00	0	0	0.00	0

	Rural			Total			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	14	15.00	246,000	15	16.00	261,000	
32. HomeSite Improv Land	595	636.54	10,395,100	661	706.54	11,875,100	
33. HomeSite Improvements	599	630.54	46,845,490	665	699.54	52,842,270	2,370,965
34. HomeSite Total				**680**	**722.54**	**64,978,370**	
35. FarmSite UnImp Land	57	88.20	231,060	71	358.41	922,395	
36. FarmSite Improv Land	722	1,729.44	4,537,485	805	1,926.52	5,236,190	
37. FarmSite Improvements	735	0.00	19,164,030	829	0.00	20,807,850	0
38. FarmSite Total				**900**	**2,284.93**	**26,966,435**	
39. Road & Ditches	0	6,338.36	0	0	6,954.37	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				**1,580**	**9,961.84**	**91,944,805**	**2,370,965**

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	249,380	3	286.99	249,380

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	1.30	3,575	364	25,198.09	59,968,225
44. Recapture Value N/A	1	1.30	3,575	364	25,198.09	85,347,200
	Rural			**Total**		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2,607	210,211.71	530,250,475	2,972	235,411.10	590,222,275
44. Market Value	0	0	0	0	0	0

* LB 968 (2006) for tax year 2009 and forward there will be no Recapture value.

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 1**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	24,438.58	31.16%	81,534,475	34.69%	3,336.30
46. 1A	6,301.58	8.03%	20,456,335	8.70%	3,246.22
47. 2A1	784.38	1.00%	2,464,045	1.05%	3,141.39
48. 2A	22,500.00	28.68%	69,342,880	29.50%	3,081.91
49. 3A1	17,200.55	21.93%	44,725,795	19.03%	2,600.25
50. 3A	3,078.69	3.92%	7,906,000	3.36%	2,567.98
51. 4A1	3,917.99	4.99%	8,227,785	3.50%	2,100.00
52. 4A	219.74	0.28%	384,545	0.16%	1,750.00
53. Total	78,441.51	100.00%	235,041,860	100.00%	2,996.40
Dry					
54. 1D1	15,099.95	29.54%	44,095,050	36.15%	2,920.21
55. 1D	7,862.02	15.38%	21,549,080	17.67%	2,740.91
56. 2D1	681.54	1.33%	1,693,050	1.39%	2,484.15
57. 2D	7,749.18	15.16%	18,106,020	14.84%	2,336.51
58. 3D1	13,229.20	25.88%	26,017,150	21.33%	1,966.65
59. 3D	3,787.77	7.41%	7,260,345	5.95%	1,916.79
60. 4D1	2,229.66	4.36%	2,730,700	2.24%	1,224.72
61. 4D	479.28	0.94%	527,210	0.43%	1,100.00
62. Total	51,118.60	100.00%	121,978,605	100.00%	2,386.19
Grass					
63. 1G1	312.75	0.00%	311,610	7.61%	996.35
64. 1G	574.43	10.70%	516,985	12.62%	900.00
65. 2G1	57.59	1.07%	48,950	1.19%	849.97
66. 2G	1,126.82	20.98%	900,260	21.97%	798.94
67. 3G1	521.04	9.70%	374,715	9.15%	719.17
68. 3G	1,079.93	20.11%	756,150	18.45%	700.18
69. 4G1	928.61	17.29%	650,570	15.88%	700.58
70. 4G	768.67	14.31%	538,070	13.13%	700.00
71. Total	5,369.84	100.00%	4,097,310	100.00%	763.02

Irrigated Total	78,441.51	56.64%	235,041,860	64.98%	2,996.40
Dry Total	51,118.60	36.91%	121,978,605	33.72%	2,386.19
Grass Total	5,369.84	3.88%	4,097,310	1.13%	763.02
Waste	3,555.75	2.57%	615,115	0.17%	172.99
Other	0.00	0.00%	0	0.00%	0.00
Exempt	26.65	0.02%	0	0.00%	0.00
Market Area Total	138,485.70	100.00%	361,732,890	100.00%	2,612.06

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 2**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	7,521.65	32.17%	24,655,835	36.51%	3,277.98
46. 1A	5,087.86	21.76%	16,519,060	24.46%	3,246.76
47. 2A1	213.38	0.91%	608,135	0.90%	2,850.01
48. 2A	3,556.37	15.21%	9,764,345	14.46%	2,745.59
49. 3A1	2,380.02	10.18%	5,797,245	8.58%	2,435.80
50. 3A	3,707.31	15.86%	8,499,205	12.59%	2,292.55
51. 4A1	642.47	2.75%	1,220,690	1.81%	1,900.00
52. 4A	273.22	1.17%	464,475	0.69%	1,700.00
53. Total	23,382.28	100.00%	67,528,990	100.00%	2,888.04
Dry					
54. 1D1	14,344.12	14.50%	46,383,575	16.56%	3,233.63
55. 1D	31,062.31	31.40%	99,314,810	35.46%	3,197.28
56. 2D1	892.03	0.90%	2,497,670	0.89%	2,799.98
57. 2D	8,218.99	8.31%	22,565,085	8.06%	2,745.48
58. 3D1	9,354.14	9.46%	24,444,870	8.73%	2,613.27
59. 3D	31,341.48	31.68%	79,352,835	28.33%	2,531.88
60. 4D1	2,786.99	2.82%	4,317,845	1.54%	1,549.29
61. 4D	919.56	0.93%	1,195,425	0.43%	1,300.00
62. Total	98,919.62	100.00%	280,072,115	100.00%	2,831.31
Grass					
63. 1G1	399.86	0.00%	479,825	8.15%	1,199.98
64. 1G	1,396.92	20.16%	1,396,920	23.72%	1,000.00
65. 2G1	103.96	1.50%	93,565	1.59%	900.01
66. 2G	1,952.28	28.18%	1,658,550	28.16%	849.55
67. 3G1	541.72	7.82%	430,555	7.31%	794.79
68. 3G	1,135.94	16.39%	851,980	14.46%	750.02
69. 4G1	519.21	7.49%	363,445	6.17%	700.00
70. 4G	879.21	12.69%	615,450	10.45%	700.00
71. Total	6,929.10	100.00%	5,890,290	100.00%	850.08

Irrigated Total	23,382.28	17.54%	67,528,990	19.06%	2,888.04
Dry Total	98,919.62	74.19%	280,072,115	79.06%	2,831.31
Grass Total	6,929.10	5.20%	5,890,290	1.66%	850.08
Waste	4,098.61	3.07%	781,255	0.22%	190.61
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	133,329.61	100.00%	354,272,650	100.00%	2,657.12

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 5**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	236.00	29.58%	776,100	34.37%	3,288.56
46. 1A	13.50	1.69%	43,875	1.94%	3,250.00
47. 2A1	105.50	13.22%	300,675	13.31%	2,850.00
48. 2A	292.54	36.67%	804,485	35.62%	2,750.00
49. 3A1	52.69	6.60%	121,185	5.37%	2,299.96
50. 3A	69.81	8.75%	160,565	7.11%	2,300.03
51. 4A1	21.70	2.72%	41,230	1.83%	1,900.00
52. 4A	6.00	0.75%	10,200	0.45%	1,700.00
53. Total	797.74	100.00%	2,258,315	100.00%	2,830.89
Dry					
54. 1D1	574.98	25.52%	1,852,845	30.01%	3,222.45
55. 1D	127.00	5.64%	403,700	6.54%	3,178.74
56. 2D1	66.50	2.95%	186,200	3.02%	2,800.00
57. 2D	713.07	31.65%	1,957,545	31.71%	2,745.24
58. 3D1	392.29	17.41%	991,840	16.06%	2,528.33
59. 3D	204.16	9.06%	520,610	8.43%	2,550.01
60. 4D1	132.80	5.89%	205,840	3.33%	1,550.00
61. 4D	42.50	1.89%	55,450	0.90%	1,304.71
62. Total	2,253.30	100.00%	6,174,030	100.00%	2,739.99
Grass					
63. 1G1	65.41	0.00%	78,490	12.12%	1,199.97
64. 1G	8.00	1.07%	8,060	1.24%	1,007.50
65. 2G1	7.00	0.94%	6,300	0.97%	900.00
66. 2G	176.88	23.74%	153,080	23.64%	865.45
67. 3G1	24.00	3.22%	21,720	3.35%	905.00
68. 3G	250.40	33.60%	210,275	32.47%	839.76
69. 4G1	83.50	11.21%	61,330	9.47%	734.49
70. 4G	130.00	17.45%	108,280	16.72%	832.92
71. Total	745.19	100.00%	647,535	100.00%	868.95

Irrigated Total	797.74	12.77%	2,258,315	22.93%	2,830.89
Dry Total	2,253.30	36.08%	6,174,030	62.69%	2,739.99
Grass Total	745.19	11.93%	647,535	6.58%	868.95
Waste	2,449.84	39.22%	768,385	7.80%	313.65
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	6,246.07	100.00%	9,848,265	100.00%	1,576.71

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 7**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	513.98	33.61%	1,717,035	37.50%	3,340.67
46. 1A	4.50	0.29%	14,625	0.32%	3,250.00
47. 2A1	82.50	5.39%	259,875	5.68%	3,150.00
48. 2A	538.58	35.21%	1,611,250	35.19%	2,991.66
49. 3A1	292.41	19.12%	751,265	16.41%	2,569.22
50. 3A	54.50	3.56%	141,700	3.09%	2,600.00
51. 4A1	23.00	1.50%	48,300	1.05%	2,100.00
52. 4A	20.00	1.31%	35,000	0.76%	1,750.00
53. Total	1,529.47	100.00%	4,579,050	100.00%	2,993.88
Dry					
54. 1D1	687.35	20.71%	2,019,660	26.18%	2,938.33
55. 1D	124.80	3.76%	343,200	4.45%	2,750.00
56. 2D1	293.45	8.84%	726,425	9.42%	2,475.46
57. 2D	1,185.68	35.72%	2,749,990	35.65%	2,319.34
58. 3D1	709.52	21.38%	1,360,670	17.64%	1,917.73
59. 3D	178.56	5.38%	348,195	4.51%	1,950.02
60. 4D1	100.80	3.04%	123,505	1.60%	1,225.25
61. 4D	39.00	1.17%	42,900	0.56%	1,100.00
62. Total	3,319.16	100.00%	7,714,545	100.00%	2,324.25
Grass					
63. 1G1	69.10	0.00%	69,820	11.25%	1,010.42
64. 1G	14.98	1.96%	13,960	2.25%	931.91
65. 2G1	20.30	2.65%	18,725	3.02%	922.41
66. 2G	160.95	21.04%	133,960	21.58%	832.31
67. 3G1	100.20	13.10%	70,315	11.33%	701.75
68. 3G	201.10	26.28%	166,330	26.80%	827.10
69. 4G1	65.00	8.50%	45,500	7.33%	700.00
70. 4G	133.50	17.45%	102,090	16.45%	764.72
71. Total	765.13	100.00%	620,700	100.00%	811.23

Irrigated Total	1,529.47	16.47%	4,579,050	33.33%	2,993.88
Dry Total	3,319.16	35.75%	7,714,545	56.15%	2,324.25
Grass Total	765.13	8.24%	620,700	4.52%	811.23
Waste	3,670.32	39.53%	825,110	6.01%	224.81
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.81	0.01%	0	0.00%	0.00
Market Area Total	9,284.08	100.00%	13,739,405	100.00%	1,479.89

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 9**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	213.18	11.10%	714,155	12.81%	3,350.01
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	169.50	8.83%	532,575	9.55%	3,142.04
48. 2A	737.01	38.38%	2,257,235	40.49%	3,062.69
49. 3A1	21.00	1.09%	54,600	0.98%	2,600.00
50. 3A	773.25	40.27%	2,003,650	35.94%	2,591.21
51. 4A1	5.00	0.26%	10,500	0.19%	2,100.00
52. 4A	1.40	0.07%	2,450	0.04%	1,750.00
53. Total	1,920.34	100.00%	5,575,165	100.00%	2,903.22
Dry					
54. 1D1	110.31	10.54%	324,065	13.97%	2,937.77
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	7.50	0.72%	18,750	0.81%	2,500.00
57. 2D	474.14	45.30%	1,106,625	47.69%	2,333.96
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	452.15	43.20%	868,090	37.41%	1,919.92
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	2.50	0.24%	2,750	0.12%	1,100.00
62. Total	1,046.60	100.00%	2,320,280	100.00%	2,216.97
Grass					
63. 1G1	7.00	0.00%	9,000	1.29%	1,285.71
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	2.00	0.25%	1,700	0.24%	850.00
66. 2G	142.14	17.81%	138,165	19.73%	972.03
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	338.42	42.39%	299,295	42.74%	884.39
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	308.73	38.67%	252,030	35.99%	816.34
71. Total	798.29	100.00%	700,190	100.00%	877.11

Irrigated Total	1,920.34	27.32%	5,575,165	60.17%	2,903.22
Dry Total	1,046.60	14.89%	2,320,280	25.04%	2,216.97
Grass Total	798.29	11.36%	700,190	7.56%	877.11
Waste	3,153.92	44.86%	559,500	6.04%	177.40
Other	110.67	1.57%	109,975	1.19%	993.72
Exempt	17.00	0.24%	0	0.00%	0.00
Market Area Total	7,029.82	100.00%	9,265,110	100.00%	1,317.97

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 10**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	83.79	100.00%	259,750	100.00%	3,100.01
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	83.79	100.00%	259,750	100.00%	3,100.01
Dry					
54. 1D1	0.50	0.37%	1,475	0.47%	2,950.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	133.03	99.63%	312,620	99.53%	2,350.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	133.53	100.00%	314,095	100.00%	2,352.24
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2.12	100.00%	1,695	100.00%	799.53
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	2.12	100.00%	1,695	100.00%	799.53

Irrigated Total	83.79	38.01%	259,750	45.12%	3,100.01
Dry Total	133.53	60.57%	314,095	54.56%	2,352.24
Grass Total	2.12	0.96%	1,695	0.29%	799.53
Waste	1.00	0.45%	200	0.03%	200.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	4.07	1.85%	0	0.00%	0.00
Market Area Total	220.44	100.00%	575,740	100.00%	2,611.78

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 11**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	237.73	8.21%	819,200	9.51%	3,445.93
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	19.73	0.68%	62,150	0.72%	3,150.03
48. 2A	1,965.03	67.83%	5,953,390	69.12%	3,029.67
49. 3A1	629.46	21.73%	1,661,795	19.29%	2,640.03
50. 3A	45.00	1.55%	117,000	1.36%	2,600.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	2,896.95	100.00%	8,613,535	100.00%	2,973.31
Dry					
54. 1D1	103.28	6.37%	305,390	8.81%	2,956.91
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	5.40	0.33%	13,500	0.39%	2,500.00
57. 2D	491.59	30.30%	1,155,960	33.33%	2,351.47
58. 3D1	973.55	60.01%	1,900,480	54.80%	1,952.11
59. 3D	46.27	2.85%	90,225	2.60%	1,949.97
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	2.12	0.13%	2,330	0.07%	1,099.06
62. Total	1,622.21	100.00%	3,467,885	100.00%	2,137.75
Grass					
63. 1G1	4.00	0.00%	4,000	14.50%	1,000.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	12.00	33.36%	9,600	34.81%	800.00
67. 3G1	7.00	19.46%	4,900	17.77%	700.00
68. 3G	5.97	16.60%	4,180	15.16%	700.17
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	7.00	19.46%	4,900	17.77%	700.00
71. Total	35.97	100.00%	27,580	100.00%	766.75

Irrigated Total	2,896.95	62.87%	8,613,535	71.05%	2,973.31
Dry Total	1,622.21	35.21%	3,467,885	28.61%	2,137.75
Grass Total	35.97	0.78%	27,580	0.23%	766.75
Waste	52.62	1.14%	13,545	0.11%	257.41
Other	0.00	0.00%	0	0.00%	0.00
Exempt	87.90	1.91%	0	0.00%	0.00
Market Area Total	4,607.75	100.00%	12,122,545	100.00%	2,630.90

Schedule IX : Agricultural Records : Ag Land Market Area Detail **Market Area 12**

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	15.50	1.58%	51,925	1.83%	3,350.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	549.81	56.00%	1,701,900	59.99%	3,095.43
49. 3A1	416.57	42.43%	1,083,080	38.18%	2,600.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	981.88	100.00%	2,836,905	100.00%	2,889.26
Dry					
54. 1D1	129.04	15.07%	380,670	17.70%	2,950.02
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	415.03	48.47%	988,475	45.97%	2,381.70
58. 3D1	309.22	36.11%	777,695	36.17%	2,515.02
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	3.00	0.35%	3,300	0.15%	1,100.00
62. Total	856.29	100.00%	2,150,140	100.00%	2,511.00
Grass					
63. 1G1	28.00	0.00%	28,000	44.13%	1,000.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	26.82	35.85%	21,455	33.81%	799.96
67. 3G1	18.00	24.06%	12,600	19.86%	700.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	2.00	2.67%	1,400	2.21%	700.00
71. Total	74.82	100.00%	63,455	100.00%	848.10

Irrigated Total	981.88	50.21%	2,836,905	56.08%	2,889.26
Dry Total	856.29	43.79%	2,150,140	42.50%	2,511.00
Grass Total	74.82	3.83%	63,455	1.25%	848.10
Waste	42.50	2.17%	8,500	0.17%	200.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Market Area Total	1,955.49	100.00%	5,059,000	100.00%	2,587.08

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	49.23	158,405	12,323.79	35,917,985	97,660.94	290,617,180	110,033.96	326,693,570
77. Dry Land	77.96	212,620	12,880.12	32,856,395	146,311.23	391,122,680	159,269.31	424,191,695
78. Grass	5.00	5,000	1,727.52	1,396,385	12,987.94	10,647,370	14,720.46	12,048,755
79. Waste	11.24	2,250	2,092.94	418,525	14,920.38	3,150,835	17,024.56	3,571,610
80. Other	0.00	0	0.00	0	110.67	109,975	110.67	109,975
81. Exempt	87.90	0	16.61	0	31.92	0	136.43	0
82. Total	**143.43**	**378,275**	**29,024.37**	**70,589,290**	**271,991.16**	**695,648,040**	**301,158.96**	**766,615,605**

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	110,033.96	36.54%	326,693,570	42.62%	2,969.02
Dry Land	159,269.31	52.89%	424,191,695	55.33%	2,663.36
Grass	14,720.46	4.89%	12,048,755	1.57%	818.50
Waste	17,024.56	5.65%	3,571,610	0.47%	209.79
Other	110.67	0.04%	109,975	0.01%	993.72
Exempt	136.43	0.05%	0	0.00%	0.00
Total	**301,158.96**	100.00%	**766,615,605**	100.00%	2,545.55

2010 County Abstract of Assessment for Real Property, Form 45 Compared with the 2009 Certificate of Taxes Levied (CTL)

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	2009 CTL County Total	2010 Form 45 County Total	Value Difference (2010 form 45 - 2009 CTL)	Percent Change	2010 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,351,340,365	1,361,888,460	10,548,095	0.78%	8,882,815	0.12%
02. Recreational	4,556,685	7,093,425	2,536,740	55.67%	66,390	54.21%
03. Ag-Homesite Land, Ag-Res Dwelling	64,907,010	64,978,370	71,360	0.11%	2,370,965	-3.54%
04. Total Residential (sum lines 1-3)	**1,420,804,060**	**1,433,960,255**	**13,156,195**	**0.93%**	**11,320,170**	**0.13%**
05. Commercial	280,409,200	283,247,350	2,838,150	1.01%	3,444,975	-0.22%
06. Industrial	109,215,305	108,663,240	-552,065	-0.51%	674,715	-1.12%
07. Ag-Farmsite Land, Outbuildings	24,639,485	26,966,435	2,326,950	9.44%	0	9.44%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	**414,263,990**	**418,877,025**	**4,613,035**	**1.11%**	**4,119,690**	**0.12%**
10. Total Non-Agland Real Property	**1,835,068,050**	**1,852,837,280**	**17,769,230**	**0.97%**	**15,439,860**	**0.13%**
11. Irrigated	277,361,045	326,693,570	49,332,525	17.79%		
12. Dryland	382,809,375	424,191,695	41,382,320	10.81%		
13. Grassland	11,450,870	12,048,755	597,885	5.22%		
14. Wasteland	4,177,240	3,571,610	-605,630	-14.50%		
15. Other Agland	89,160	109,975	20,815	23.35%		
16. Total Agricultural Land	**675,887,690**	**766,615,605**	**90,727,915**	**13.42%**		
17. Total Value of all Real Property (Locally Assessed)	**2,510,955,740**	**2,619,452,885**	**108,497,145**	**4.32%**	**15,439,860**	**3.71%**

2009 PLAN OF ASSESSMENT
FOR
DODGE COUNTY

As Prepared by Debbie Churchill and Shawn Abbott

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 that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of 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 2009 County Abstract, Dodge County consists of the following real property types:

Total Parcels in Dodge County: 19,602
Total Taxable Value Base: $2,520,847,771

	% of Parcels	Taxable Total Parcels	% of Taxable Value	Value Base
Residential	**13,792**	**70%**	**$1,356,176,711**	**54%**
Commercial	**1,278**	**7%**	**$ 281,315,145**	**11%**
Industrial	**304**	**2%**	**$ 109,269,540**	**4%**
Recreational	**140**	**1%**	**$ 4,944,245**	**1%**
Agricultural	**4,088**	**20%**	**$ 769,142,130**	**30%**
Special Value	*2,963*	*72% of Ag*	*$ 553,664,375*	*72% of Ag*

*(Special Value % Totals NOT Included in **Bold** % Totals)*

Agricultural land - taxable acres: 302,792.06

Other pertinent facts: Dodge County is 534 square miles or 341,760 acres of which 89% is agricultural broken down into the following categories:

	Taxable Acres	% of Total Taxable Acres
Irrigated	**106,719.31**	**35%**
Dry	**162,862.43**	**54%**
Grass	**15,043.47**	**5%**
Waste	**18,056.18**	**6%**
Other	**110.67**	**0%**
Ag Exempt	*114.92*	*0%*

*(Ag Exempt Acres % Totals NOT included in **Bold** % Totals)*

Current Resources:

A. Staff/Budget/Training

1 Assessment Manager, 2 Assessment Assistants, 2 Assessment Clerks, 1 Appraiser II (shared with Saunders County), 1 Appraiser I, 3 Appraiser Assistants.

The total budget for Dodge County for 2008/2009 was $495,900. Included in the total is 27,223 dedicated to the TerraScan CAMA/assessment administration package and $218,900 for appraisal work.

The assessor is required to obtain 60 hours of continuing education every 4 years. The assessor has met all the educational hours required. The assessor also attends other workshops and meetings to further knowledge of the assessment field.

At this time, there are no continuing education requirements for the assessment staff. The staff has voluntarily taken IAAO classes, as well as Windows and TerraScan user education.

Along with voluntary educational classes, appraisers attend classes throughout the year to maintain current licenses.

B. Cadastral Maps

The Dodge County cadastral maps were drawn/taken around 1967. The assessment staff maintains the maps. All ownership, new subdivisions and parcel splits are kept up to date.

C. Property Record Cards

The property records cards in Dodge County are maintained in the Assessment Office using the current computer system. Paper copies are no longer kept up to date. Changes in property structures are no longer being kept current on the property record cards. A concentrated effort towards a "paperless" property record card is in effect. 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 uses the Terra Scan CAMA program for maintaining property record cards. The towns of Inglewood, North Bend, Nickerson, Hooper, Winslow, Snyder, Dodge, Uehling, and Scribner have been listed and entered in the computer, including photos and sketches. The information entered for the properties in Fremont is based on information from the previous property record cards. Although Dodge County does not have a GIS system, the Assessment Office is currently working with the county board in conjunction with a GIS pilot program. In the meantime, the Agridata program is also used to assist with new soil conversion.

The total budget for 2008/2009 for the TerraScan CAMA program for Dodge County is $27,223.

E. Web based – Property Record Information Access

Dodge County Assessment Office website: www.dodge.pat.gisworkshop.com.

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 and processed daily. The assessment staff performs all ownership changes in the Terra Scan 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 and the sales are being reviewed on a timely basis. All Form 521's are now transferred electronically to the Property Assessment Division to be used as part of the State Sales File from which statics and ratios are derived.

Sales Review questionnaires are mailed to both the buyer and seller of each property in Dodge County by the Assessment Clerk. When questionnaires are not returned, or there is some doubt as to the information regarding a sale, follow-up telephone calls to both the buyer and seller are practiced.

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 CAMA system using marshal and swift cost tables 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 are made in the file to roll the value for the following assessment year.

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 to March 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 determined to be either arm's length or not based on all relevant information. Our assigned Field Liaison is 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 agricultural land values in special value areas, properties under rent restrictions, and used to affirm property values for small downtown commercial shops, apartment complexes and income producing properties that are commonly leased or where lease information is available.

1) Market Approach; Sales Comparisons:
   See above

2) Cost Approach:
   Residential (2002 & 2007); Commercial (2007); Agricultural (2002)

3) Income Approach; Income & Expanse 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: A study is conducted to determine market rental rates for each market area. This information is compared to the study conducted by Bruce Johnson from the University of Nebraska (using land and funds information). Using market rent information a rent value is assigned to each soil classification. A capitalization rate is the supplied by the Department of Revenue. Using this capitalization rate and the market rental rates a value is generated for each property in the market area. At the conclusion of the value generation, a ratio study is conducted to measure the viability of the new valuations.

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 Assessment Office to provide public notification for the multiple functions that take place, including, but not limited to: notification of 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 discuss property valuations. Information is provided to each taxpayer, both written and verbal, explaining current property valuations. Next, 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 2009:

Property Class	Median	COD*	PRD**
Residential	97%	10.59	103.31
Commercial	96%	29.95	103.76
Agricultural Land	72%	21.51	109.34
Special Valuation	72%	21.51	109.34

* COD means coefficient of dispersion
**PRD means price related differential
For more information regarding statistical measures, see 2009 Reports & Opinions

Assessment Actions Planned for Assessment Year 2010:

Residential:

Review neighborhoods in Fremont and surrounding small towns to eliminate discrepancies in similar properties and maintain statutory ratio between assessments and market values. Revalue if necessary.

Review urban area south of Fremont. Revalue if necessary.

Review mobile homes throughout county. Revalue and update depreciation tables if necessary.

Commercial:

Review commercial properties in Fremont and surrounding small towns to maintain statutory ratio between assessments and market values. Revalue if necessary.

Agricultural:

Review agricultural and rural residential parcels (Improvements, Outbuildings and Land). Revalue if necessary.

Mail out letters to Agland property owners requesting current Farm Service Agency information. Update Agland File records if necessary.

Redefine Market Areas and Special Value Areas based on sales information.

Review recreational areas along the Platte and Elkhorn Rivers. Revalue if necessary.

Per §77-1363, convert remaining alpha soil types to updated numeric soil types from the Natural Resource Conservation Service. Review new valuation and spot adjust if necessary.

Assessment/Appraisal Actions Planned for Assessment Year 2011:

Residential:

Review neighborhoods in Fremont and surrounding small towns to eliminate discrepancies in similar properties and maintain statutory ratio between assessments and market values. Revalue if necessary.

Review lake properties. Revalue if necessary.

Identify and implement income approach for 2-4 family properties.

Review and possible revaluation of mobile homes in Dodge County. Update depreciation tables.

Commercial:

Review commercial properties in Fremont and surrounding small towns to maintain statutory ratio between assessments and market values. Revalue if necessary.

Agricultural:

Review sales of farm properties as well as rural residential acreages in Dodge County.

Redefine Market Areas and Special Value Areas based on sales information.

Review land along the Platte River and Elkhorn Rivers.

Assessment/Appraisal Actions Planned for Assessment Year 2012:

Residential:

Review neighborhoods in Fremont and surrounding small towns to eliminate discrepancies in similar properties and maintain statutory ratio between assessments and market values. Revalue if necessary.

Review lake properties. Revalue if necessary.

Review mobile homes throughout county. Update depreciation tables and revalue if necessary.

Commercial:

Review commercial properties in Fremont and surrounding small towns to maintain statutory ratio between assessments and market values. Revalue if necessary.

Agricultural:

Review sales of farm properties as well as rural residential acreages in Dodge County.

Redefine Market Areas and Special Value Areas based on sales information.

Review land along the Platte River and Elkhorn Rivers.

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 1929 schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Preprinted personal property returns are mailed each year to those that filed a return the prior year, as well as any new businesses/agricultural equipment owners that are discovered by the assessment office.

Permissive Exemptions:

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

Dodge County currently has 99 approved permissive exemption applications on file for a total of 246 exempt parcels.

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 who own property to notify them of their requirements on new or updated contracts for leases they may have.

Homestead Exemptions:

Administer 1246 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 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 5 Tax Increment Financing projects throughout the county with a combined assessed value of $13,034,235, a combined base value of $1,941,625, and a combined excess value of $11,092,610. Four TIF Properties are located in Fremont: JAKK Investments LLC d/b/a Fremont Contract Carriers; Logger Investments LLC d/b/a Christensen Lumber; MDI Limited Partnership #36 d/b/a Fremont Powerhouse Apartments; TKC Leasing d/b/a Budweiser; one TIF Property is in Scribner: Northeast Bio Diesel LLC.

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/or Appraisal Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc.

Assessment manager is current on education requirements to maintain assessor certification.

Special Valuation (Greenbelt):

Continue to review any and all applications, verifying agricultural or horticultural usage, and issuing approval/denial.

Sales File:

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

Conclusion:

With all the entities of county government that utilize assessment records in their operation, it is paramount for this office to constantly work toward perfection in record keeping.

With the continual review of all properties, records will become more accurate, and values will be assessed more equally and fairly across the county. With a well-developed plan in place, this process can flow more smoothly. Sales review will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

Debbie Churchill	Date	Shawn Abbott	Date
Assessment Administrative Mgr		State Appraiser	

2010 Assessment Survey for Dodge County

I. General Information

A. Staffing and Funding Information

1.	**Deputy(ies) on staff**
	There are two positions with a title of Assessment Administrative Assistant
2.	**Appraiser(s) on staff**
	One Appraiser 1 and three Appraiser Assistants
3.	**Other full-time employees**
	Two-Assessment Clerks
4.	**Other part-time employees**
	0
5.	**Number of shared employees**
	0
6.	**Assessor's requested budget for current fiscal year**
	$503,470
7.	**Adopted budget, or granted budget if different from above**
	$503,470
8.	**Amount of the total budget set aside for appraisal work**
	$223,645
9.	**Appraisal/Reappraisal budget, if not part of the total budget**
	n/a
10.	**Part of the budget that is dedicated to the computer system**
	$27,224
11.	**Amount of the total budget set aside for education/workshops**
	Not a separate item in the budget.
12.	**Other miscellaneous funds**
	none
13.	**Was any of last year's budget not used:**
	no

B. Computer, Automation Information and GIS

1.	**Administrative software**
	TerraScan
2.	**CAMA software**
	TerraScan
3.	**Cadastral maps: Are they currently being used?**
	Yes
4.	**Who maintains the Cadastral Maps?**
	Assessment Staff

5.	**Does the county have GIS software?**
	No
6.	**Who maintains the GIS software and maps?**
	n/a
7.	**Personal Property software:**
	TerraScan

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.	**Other services**
	TerraScan support for CAMA application and GIS Workshop for website Support

Certification

Certification

This is to certify that the 2010 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission and one printed copy by hand delivery to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Dodge County Assessor.

Dated this 7th day of April, 2010.

Ruth A. Sorensen
Property Tax Administrator

Map Section

Valuation History Charts