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## 2011 Commission Summary for Dawes County

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### Residential Real Property - Current

Number of Sales	165	Median	97.79
Total Sales Price	\$14,228,485	Mean	100.97
Total Adj. Sales Price	\$14,228,492	Wgt. Mean	97.40
Total Assessed Value	\$13,858,091	Average Assessed Value of the Base	\$64,398
Avg. Adj. Sales Price	\$86,233	Avg. Assessed Value	\$83,988

### Confidence Interval - Current

95% Median C.I	96.03 to 99.11
95% Mean C.I	95.13 to 99.67
95% Wgt. Mean C.I	97.16 to 104.78
% of Value of the Class of all Real Property Value in the County	35.06
% of Records Sold in the Study Period	4.82
% of Value Sold in the Study Period	6.29

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2010	158	99	99
2009	206	95	95
2008	289	99	99
2007	324	100	100

## 2011 Commission Summary for Dawes County

### Commercial Real Property - Current

Number of Sales	28	Median	95.45
Total Sales Price	\$4,263,700	Mean	101.65
Total Adj. Sales Price	\$4,263,700	Wgt. Mean	95.91
Total Assessed Value	\$4,089,500	Average Assessed Value of the Base	\$125,047
Avg. Adj. Sales Price	\$152,275	Avg. Assessed Value	\$146,054

### Confidence Interval - Current

95% Median C.I	91.84 to 102.01
95% Mean C.I	82.21 to 121.09
95% Wgt. Mean C.I	89.10 to 102.73
% of Value of the Class of all Real Property Value in the County	10.03
% of Records Sold in the Study Period	5.56
% of Value Sold in the Study Period	6.49

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2010	26	98	98
2009	29	99	99
2008	35	98	98
2007	53	93	93



## 2011 Opinions of the Property Tax Administrator for Dawes County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. §77-5027 (R. 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.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>98</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>95</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>73</b>	The qualitative measures calculated in the random include sample best reflect the dispersion of the assessed values within the population. The quality of assessment meets generally accepted mass appraisal practices.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	<b>72</b>	The qualitative measures calculated in the sample best reflect the dispersion of the assessed values within the population. The quality of assessment meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 11th day of April, 2011.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator



## 2011 Residential Assessment Actions for Dawes County

- Completion of pick up work—data is gathered, entered and cost minus depreciation is applied.
- Review of the sales data to determine additional review.
- Review preliminary statistics to determine any subclasses outside of acceptable range.
- Valuation groupings out of acceptable range were given the following percentage adjustments to land and improvements:

12: adjusted by a factor of .96

13: adjusted by a factor of .96

15: adjusted by a factor of .93

22: adjusted by a factor of 1.16

23: adjusted by a factor of .90

70: adjusted by a factor of 1.17

- Review valuation groupings for updates.
- Review and physically inspect Chadron valuation groupings 12-15.
- Update residential files with additions, deletions, changes and inspection dates.
- Applying CAMA cost to properties.
- Transfer data to MIPS for 2011 assessments.
- Update pictures in file where applicable.
- Update sketches where applicable.
- Update GIS/website monthly.
- Update sales data.

## 2011 Residential Assessment Survey for Dawes County

1.	<b>Valuation data collection done by:</b>	
	The Assessor and her staff.	
2.	<b>List the valuation groupings used by the County and describe the unique characteristics that effect value:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	11	Chadron grouping #1 is located in the far north of the city, north of the railroad tracks. The homes in this area are smaller, older and in many cases not well cared for. The area is mixed with industrial sites, agricultural sale barn, county fair site and baseball fields.
	12	Chadron #2 is located in the north part of the city, north of Hwy 20 and south of the railroad tracks. The homes in this location are predominantly larger than those homes that are original to the area. Maintenance and improvements are moderate.
	13	Chadron #3 is located west of Main Street, south of Hwy 20 and north of the city limits. Homes in this location are a broad mix of small homes which are fairly well maintained but closer to the local schools and the State College. There are also quite a few rental homes in this area.
	14	Chadron #4 includes all homes on Main Street, south of Hwy 20 and west of Chapin Street. Although most homes in this area are older but exhibit continued maintenance and upkeep. Improvements to the homes and remodeling are frequent. This area is also close to the city schools and the College.
	15	Chadron #5 includes homes south of Hwy 20, east of Chapin Street and north of the city limits. Homes in this area are generally newer and larger than those of any other valuation grouping. They are generally well maintained and desirable due to their proximity to the schools and college.
	21	Crawford #1 valuation grouping consists of houses that are smaller, older and in many cases not well cared for. The area is mixed with railroad yards, industrial sites, an agricultural sale barn and has gravel roads. There is little to no new construction with few homes that experience remodeling or additions. The general maintenance in this area is minimal.
	22	Crawford #2 contains homes that are within walking distance of downtown. Some homes in this area are larger, and receive moderate maintenance and improvement.
	23	Crawford #3 homes tend to be larger, newer and are well cared for. This grouping is closest to the public schools.
	30	Whitney is a village in Dawes County located between Chadron and Crawford.
	70	The Suburban valuation grouping defines those residential parcels

		that are outside of the city limits of Chadron or Crawford, but are within two miles of the city limit. Suburban homes tend to be well cared for and many are custom built to owners' specifications.
	80	The Rural valuation grouping is defined as those residential parcels that are more than two miles outside of Chadron or Crawford city limits, but are still within Dawes County. Many of the rural parcels are "splits" from larger agricultural parcels—and a significant number have multiple outbuildings.
3.	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>	
	Basically the replacement cost new approach, minus depreciation.	
4.	<b>When was the last lot value study completed?</b>	
	In 2010.	
5.	<b>Describe the methodology used to determine the residential lot values.</b>	
	Market values of vacant lot sales for each valuation grouping.	
6.	<b>What costing year for the cost approach is being used for each valuation grouping?</b>	
	2008 for all.	
7.	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>	
	The Assessor uses the depreciation tables provided by the CAMA vendor.	
8.	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	No.	
9.	<b>How often does the County update the depreciation tables?</b>	
	Concurrent with the implementation of the cost tables update (2008).	
10.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?</b>	
	Yes.	
11.	<b>Describe the method used to determine whether a sold parcel is substantially changed.</b>	
	To be considered substantially changed, the improvements would need to be substantially remodeled or have significant additions made to them.	
12.	<b>Please provide any documents related to the policies or procedures used for the residential class of property.</b>	
	The County Assessor relies upon statutes, regulations and PAD directives, rather than develop County-specific policies and procedures for the residential class of property.	

**23 Dawes**  
**RESIDENTIAL**

**PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

Date Range: 7/1/2008 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 165  
Total Sales Price : 14,228,485  
Total Adj. Sales Price : 14,228,492  
Total Assessed Value : 13,858,091  
Avg. Adj. Sales Price : 86,233  
Avg. Assessed Value : 83,988

MEDIAN : 98  
WGT. MEAN : 97  
MEAN : 101  
COD : 14.43  
PRD : 103.67

COV : 24.76  
STD : 25.00  
Avg. Abs. Dev : 14.11  
MAX Sales Ratio : 228.44  
MIN Sales Ratio : 30.00

95% Median C.I. : 96.03 to 99.11  
95% Wgt. Mean C.I. : 95.13 to 99.67  
95% Mean C.I. : 97.16 to 104.78

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-08 To 30-SEP-08	36	99.09	102.40	97.16	12.44	105.39	61.23	176.02	95.22 to 102.10	81,220	78,915
01-OCT-08 To 31-DEC-08	15	108.55	121.07	108.13	20.26	111.97	90.30	228.44	100.28 to 135.31	76,500	82,717
01-JAN-09 To 31-MAR-09	12	100.56	102.76	95.63	15.11	107.46	64.91	133.17	90.21 to 120.96	105,025	100,435
01-APR-09 To 30-JUN-09	20	96.07	94.46	97.10	11.63	97.28	30.00	126.53	94.01 to 99.83	90,870	88,233
01-JUL-09 To 30-SEP-09	27	98.00	100.86	96.06	12.55	105.00	72.39	226.64	93.81 to 100.78	93,736	90,046
01-OCT-09 To 31-DEC-09	14	96.03	100.03	101.04	20.52	99.00	59.39	167.50	63.93 to 117.08	77,071	77,871
01-JAN-10 To 31-MAR-10	12	93.81	92.98	94.18	11.63	98.73	59.99	116.91	82.75 to 103.73	110,708	104,262
01-APR-10 To 30-JUN-10	29	96.91	96.43	95.00	11.99	101.51	41.68	177.77	94.13 to 99.04	73,828	70,135
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	83	99.13	103.91	98.64	14.92	105.34	30.00	228.44	96.26 to 101.53	86,134	84,959
01-JUL-09 To 30-JUN-10	82	96.37	98.00	96.15	13.71	101.92	41.68	226.64	94.85 to 98.52	86,334	83,006
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	73	96.26	99.26	97.07	14.54	102.26	30.00	226.64	95.07 to 99.50	91,611	88,922
<u>ALL</u>	165	97.79	100.97	97.40	14.43	103.67	30.00	228.44	96.03 to 99.11	86,233	83,988

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
11	19	95.84	102.11	94.30	19.69	108.28	59.99	147.00	90.30 to 120.96	48,855	46,070
12	19	96.27	97.15	96.86	06.55	100.30	61.23	121.20	94.55 to 100.54	58,916	57,063
13	15	96.10	104.18	99.16	09.26	105.06	93.14	177.77	95.55 to 107.45	82,467	81,771
14	27	99.83	105.81	102.63	07.80	103.10	91.82	171.94	99.06 to 105.12	93,886	96,351
15	38	95.48	96.59	95.18	10.19	101.48	41.68	141.20	94.01 to 99.13	127,293	121,152
21	2	111.86	111.86	104.71	09.16	106.83	101.61	122.10	N/A	16,500	17,278
22	12	95.63	104.32	91.30	26.92	114.26	59.39	228.44	72.39 to 117.08	60,417	55,163
23	10	99.52	117.45	109.20	31.37	107.55	76.25	226.64	81.42 to 176.02	30,901	33,743
30	2	98.00	98.00	84.69	28.92	115.72	69.66	126.34	N/A	61,250	51,875
70	11	95.94	96.15	103.49	24.00	92.91	43.18	167.50	63.93 to 116.61	112,755	116,687
80	10	95.77	88.09	91.55	11.86	96.22	30.00	102.86	84.26 to 101.53	114,200	104,552
<u>ALL</u>	165	97.79	100.97	97.40	14.43	103.67	30.00	228.44	96.03 to 99.11	86,233	83,988

**23 Dawes**  
**RESIDENTIAL**

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Qualified

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 Avg. Adj. Sales Price : 86,233  
 Avg. Assessed Value : 83,988

MEDIAN : 98  
 WGT. MEAN : 97  
 MEAN : 101  
 COD : 14.43  
 PRD : 103.67

COV : 24.76  
 STD : 25.00  
 Avg. Abs. Dev : 14.11  
 MAX Sales Ratio : 228.44  
 MIN Sales Ratio : 30.00

95% Median C.I. : 96.03 to 99.11  
 95% Wgt. Mean C.I. : 95.13 to 99.67  
 95% Mean C.I. : 97.16 to 104.78

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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	165	97.79	100.97	97.40	14.43	103.67	30.00	228.44	96.03 to 99.11	86,233	83,988
06											
07											
<u>ALL</u>	165	97.79	100.97	97.40	14.43	103.67	30.00	228.44	96.03 to 99.11	86,233	83,988

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$</u>											
1 TO 4999											
5000 TO 9999	4	114.24	108.00	106.88	11.95	101.05	81.42	122.10	N/A	6,625	7,081
<u>Total \$</u>											
1 TO 9999	4	114.24	108.00	106.88	11.95	101.05	81.42	122.10	N/A	6,625	7,081
10000 TO 29999	25	106.13	118.93	116.51	33.75	102.08	30.00	228.44	95.94 to 134.13	21,860	25,469
30000 TO 59999	36	98.38	99.36	97.86	15.79	101.53	43.18	171.94	95.22 to 101.37	45,650	44,675
60000 TO 99999	37	96.27	98.38	98.36	09.70	100.02	69.66	141.20	95.14 to 100.17	76,801	75,539
100000 TO 149999	44	96.65	95.70	95.64	06.46	100.06	59.99	116.91	94.24 to 99.11	120,943	115,665
150000 TO 249999	15	94.83	96.19	96.57	04.70	99.61	85.27	111.16	91.82 to 99.13	182,875	176,597
250000 TO 499999	4	94.00	96.17	95.10	14.89	101.13	80.07	116.61	N/A	276,450	262,894
500000 +											
<u>ALL</u>	165	97.79	100.97	97.40	14.43	103.67	30.00	228.44	96.03 to 99.11	86,233	83,988



**2011 Correlation Section  
for Dawes County**

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**A. Residential Real Property**

A review of the 2011 statistical profile reveals that there were 165 qualified residential sales occurring during the two-year time period of the sales study. Two of the three overall measures of central tendency within acceptable range (the median and the weighted mean) and differ by less than one whole percentage point. Only the mean (rounded) is above the prescribed parameters of acceptable range. The COD is well within recommended range at 14.43, and the price-related differential is less than one point above the upper limit (at 103.67). No valuation grouping that contains a significant number of sales has a median outside of acceptable range.

The sales review and verification process used by Dawes County includes a newly adopted questionnaire that is mailed to all residential, commercial and agricultural buyers (with the exception of those transactions noted as normally excluded by current IAAO standards). The new questionnaire has not been in place for any significant length of time to accurately estimate a return rate compared to that of the previous questionnaire. If there is no response, the Assessor or her staff contact the buyer or seller by telephone in an attempt to confirm the sales verification data.

For assessment year 2011, in addition to the completion of pickup work, the Assessor reviewed valuation groupings out of acceptable range and the following were given percentage adjustments to land and improvements: 12: adjusted by a factor of .96; 13: adjusted by a factor of .96; 15: adjusted by a factor of .93; 22: adjusted by a factor of 1.16; 23: adjusted by a factor of .90; 70: adjusted by a factor of 1.17. A new cost index was also implemented.

In summary of the aforementioned data, it is determined that the overall residential level of value is 98% of actual market value. Based upon knowledge of the County's assessment practices, it is believed that residential property within the County is treated both uniformly and proportionately.

**2011 Correlation Section  
for Dawes County**

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**B. 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.

**2011 Correlation Section  
for Dawes County**

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**C. 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.

## 2011 Correlation Section for Dawes County

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### D. 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,

**2011 Correlation Section  
for Dawes County**

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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.



## **2011 Commercial Assessment Actions for Dawes County**

- Completed pick up work—gather data, enter data and apply costing information.
- Reviewed sales rosters for further parcel review.
- Transfer CAMA data to MIPS.
- Review preliminary commercial statistics to determine if any subclasses are outside of acceptable range.
- Review the valuation groupings for possible updates.
- Update commercial files with additions, deletions, changes and inspection dates.
- Cost properties to current CAMA updates.
- Transfer data to MIPS for 2011 assessments.
- Update pictures in file where applicable.
- Update sketches where applicable.
- Update GIS/website monthly.
- Update sales data.

## 2011 Commercial Assessment Survey for Dawes County

1.	<b>Valuation data collection done by:</b>	
	The Assessor and her staff.	
2.	<b>List the valuation groupings used by the County and describe the unique characteristics that effect value:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	11	Chadron commercial #1 valuation grouping is located in the far north of the city (north of the railroad tracks). The area is mixed with industrial and home sites, as well as containing the sale barn, the county fair site and baseball fields.
	12	Chadron #2 is located in the north part of Chadron, north of Hwy 20 and south of the railroad tracks.
	13	Chadron #3 is located west of Main Street, south of Hwy 20 and north of the city limits. There are a significant number of rental homes in this valuation grouping.
	14	Chadron #4 consists of all commercial property on Main Street, south of Hwy 20 and west of Chapin Street. This area is in close proximity to the city schools and college.
	15	Chadron #5 consists of businesses south of Hwy 20, east of Chapin Street and north of the city limits.
	21	Crawford #1 is the valuation grouping mixed with railroad yards, industrial sites, an agricultural sale barn, and the streets are gravel.
	22	Crawford #2 is the business area within walking distance of downtown.
	23	Crawford #3 is the commercial area closest to the Crawford public schools.
	30	Whitney commercial is located in the village located between Chadron and Crawford.
	40	Marsland—previously the village of Marsland.
	70	The Suburban valuation grouping defined as those commercial sites that are outside of the city limits of Chadron and Crawford within a two mile radius.
	80	The Rural commercial parcels are those that exist more than two miles outside of Chadron and Crawford city limits, but still within Dawes County.
3.	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	Replacement cost new, minus depreciation.	
4.	<b>When was the last lot value study completed?</b>	
	In 2008.	
5.	<b>Describe the methodology used to determine the commercial lot values.</b>	
	Reviewing vacant lot market values by valuation groupings.	

6.	<b>What costing year for the cost approach is being used for each valuation grouping?</b>
	2008
7.	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>
	The Assessor uses the depreciation tables provided by the CAMA vendor.
8.	<b>Are individual depreciation tables developed for each valuation grouping?</b>
	No.
9.	<b>How often does the County update the depreciation tables?</b>
	When the new costing data is updated.
10.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work the same as was used for the general population of the class/valuation grouping?</b>
	Yes
11.	<b>Describe the method used to determine whether a sold parcel is substantially changed.</b>
	The commercial property would need to be significantly remodeled or added to.
12.	<b>Please provide any documents related to the policies or procedures used for the commercial class of property.</b>
	Rather than develop County-specific policies and procedures for the commercial property class, the Dawes County Assessor relies upon the appropriate statutes, regulations and directives.

**23 Dawes**  
**COMMERCIAL**

**PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 28  
Total Sales Price : 4,263,700  
Total Adj. Sales Price : 4,263,700  
Total Assessed Value : 4,089,500  
Avg. Adj. Sales Price : 152,275  
Avg. Assessed Value : 146,054

MEDIAN : 95  
WGT. MEAN : 96  
MEAN : 102  
COD : 21.15  
PRD : 105.98

COV : 49.33  
STD : 50.14  
Avg. Abs. Dev : 20.19  
MAX Sales Ratio : 343.13  
MIN Sales Ratio : 58.00

95% Median C.I. : 91.84 to 102.01  
95% Wgt. Mean C.I. : 89.10 to 102.73  
95% Mean C.I. : 82.21 to 121.09

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07											
01-OCT-07 To 31-DEC-07											
01-JAN-08 To 31-MAR-08											
01-APR-08 To 30-JUN-08											
01-JUL-08 To 30-SEP-08	5	99.55	95.21	91.36	08.16	104.21	71.86	107.86	N/A	59,720	54,560
01-OCT-08 To 31-DEC-08	5	91.84	93.88	93.17	16.43	100.76	75.21	133.90	N/A	99,700	92,888
01-JAN-09 To 31-MAR-09											
01-APR-09 To 30-JUN-09	2	99.85	99.85	98.26	06.39	101.62	93.47	106.22	N/A	68,050	66,865
01-JUL-09 To 30-SEP-09	4	76.91	77.90	69.38	22.25	112.28	58.83	98.95	N/A	98,375	68,251
01-OCT-09 To 31-DEC-09	5	95.11	90.90	100.45	11.29	90.49	58.00	104.55	N/A	261,500	262,681
01-JAN-10 To 31-MAR-10	2	98.22	98.22	90.55	12.84	108.47	85.61	110.82	N/A	178,500	161,633
01-APR-10 To 30-JUN-10	5	102.25	147.69	102.86	50.46	143.58	93.31	343.13	N/A	254,500	261,771
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08											
01-JUL-08 To 30-JUN-09	12	94.77	95.43	93.33	12.62	102.25	71.86	133.90	75.84 to 106.22	77,767	72,581
01-JUL-09 To 30-JUN-10	16	95.45	106.31	96.64	27.63	110.01	58.00	343.13	85.61 to 103.95	208,156	201,158
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	10	94.34	94.54	92.49	13.85	102.22	71.86	133.90	75.21 to 107.86	79,710	73,724
01-JAN-09 To 31-DEC-09	11	94.85	87.80	93.63	13.68	93.77	58.00	106.22	58.83 to 104.55	167,009	156,376
<u>ALL</u>	28	95.45	101.65	95.91	21.15	105.98	58.00	343.13	91.84 to 102.01	152,275	146,054

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
12	12	94.29	114.03	96.89	34.72	117.69	62.74	343.13	75.21 to 107.86	176,833	171,337
13	4	93.81	87.39	89.15	16.62	98.03	58.00	103.95	N/A	129,250	115,233
14	4	94.55	94.78	94.67	02.74	100.12	91.07	98.95	N/A	67,250	63,663
15	1	102.25	102.25	102.25	00.00	100.00	102.25	102.25	N/A	954,000	975,510
21	1	106.22	106.22	106.22	00.00	100.00	106.22	106.22	N/A	51,100	54,280
22	5	94.85	85.95	75.02	13.82	114.57	58.83	100.69	N/A	56,120	42,103
80	1	110.82	110.82	110.82	00.00	100.00	110.82	110.82	N/A	70,000	77,575
<u>ALL</u>	28	95.45	101.65	95.91	21.15	105.98	58.00	343.13	91.84 to 102.01	152,275	146,054

**23 Dawes**  
**COMMERCIAL**

**PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

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MIN Sales Ratio : 58.00

95% Median C.I. : 91.84 to 102.01  
95% Wgt. Mean C.I. : 89.10 to 102.73  
95% Mean C.I. : 82.21 to 121.09

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	5	102.01	100.77	102.73	04.27	98.09	91.07	107.86	N/A	76,700	78,796
03	23	94.85	101.84	95.24	24.24	106.93	58.00	343.13	85.61 to 100.69	168,704	160,675
04											
<u>ALL</u>	<u>28</u>	95.45	101.65	95.91	21.15	105.98	58.00	343.13	91.84 to 102.01	152,275	146,054

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$</u>											
1 TO 4999	1	100.69	100.69	100.69	00.00	100.00	100.69	100.69	N/A	3,600	3,625
5000 TO 9999	1	343.13	343.13	343.13	00.00	100.00	343.13	343.13	N/A	8,000	27,450
<u>Total \$</u>											
1 TO 9999	2	221.91	221.91	267.89	54.63	82.84	100.69	343.13	N/A	5,800	15,538
10000 TO 29999	1	96.07	96.07	96.07	00.00	100.00	96.07	96.07	N/A	28,000	26,900
30000 TO 59999	8	96.90	90.73	90.76	11.30	99.97	58.00	106.22	58.00 to 106.22	43,450	39,434
60000 TO 99999	5	95.79	101.96	99.28	15.74	102.70	75.84	133.90	N/A	77,000	76,443
100000 TO 149999	6	92.58	87.94	88.26	14.87	99.64	58.83	107.86	58.83 to 107.86	113,500	100,174
150000 TO 249999	2	77.67	77.67	78.05	19.22	99.51	62.74	92.60	N/A	195,000	152,195
250000 TO 499999	2	90.36	90.36	90.26	05.26	100.11	85.61	95.11	N/A	281,000	253,620
500000 +	2	103.40	103.40	103.37	01.11	100.03	102.25	104.55	N/A	929,250	960,580
<u>ALL</u>	<u>28</u>	95.45	101.65	95.91	21.15	105.98	58.00	343.13	91.84 to 102.01	152,275	146,054

**23 Dawes**  
**COMMERCIAL**

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95% Mean C.I. : 82.21 to 121.09

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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	6	102.98	104.05	105.31	03.40	98.80	98.95	110.82	98.95 to 110.82	68,933	72,594
300	2	78.93	78.93	81.88	20.51	96.40	62.74	95.11	N/A	232,500	190,375
326	1	75.21	75.21	75.21	00.00	100.00	75.21	75.21	N/A	36,000	27,075
336	1	58.00	58.00	58.00	00.00	100.00	58.00	58.00	N/A	50,000	29,000
343	3	102.25	99.55	102.76	04.15	96.88	91.84	104.55	N/A	654,500	672,532
344	1	93.31	93.31	93.31	00.00	100.00	93.31	93.31	N/A	103,000	96,110
350	1	92.60	92.60	92.60	00.00	100.00	92.60	92.60	N/A	200,000	185,190
352	1	91.07	91.07	91.07	00.00	100.00	91.07	91.07	N/A	43,500	39,615
353	5	85.61	85.73	83.53	11.13	102.63	71.86	99.55	N/A	122,300	102,163
406	2	219.60	219.60	150.97	56.25	145.46	96.07	343.13	N/A	18,000	27,175
419	1	133.90	133.90	133.90	00.00	100.00	133.90	133.90	N/A	62,500	83,690
442	1	94.85	94.85	94.85	00.00	100.00	94.85	94.85	N/A	33,000	31,300
50	2	99.85	99.85	98.26	06.39	101.62	93.47	106.22	N/A	68,050	66,865
528	1	58.83	58.83	58.83	00.00	100.00	58.83	58.83	N/A	110,000	64,715
<u>ALL</u>	28	95.45	101.65	95.91	21.15	105.98	58.00	343.13	91.84 to 102.01	152,275	146,054



**2011 Correlation Section  
for Dawes County**

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**A. Commerical Real Property**

The 2011 commercial statistical profile reveals a total of twenty-eight qualified commercial sales to be used as a sample for the three-year study period. Of this sample, the profile indicates that two of the three measures of central tendency are well within acceptable range (with the median and weighted mean differing by less than one whole point). The mean is two rounded points above the upper prescribed limit of acceptable range. Regarding the qualitative statistical measures, both are slightly above their respective recommended ranges. No subclass that contains a significant number of sales exhibits a median outside of acceptable range. It should be noted that there were no qualified commercial sales occurring the one-year period of July, 2007 to June, 2008. A careful review of the 2010 R&O statistical profile reveals that there was only one sale deemed qualified for the same time period. Further verification by the Assessor indicated that this sale (book 2008, page 528) was purchased solely for the use of the land, and the improvements were to be removed (at a cost to cure). Thus, the sale was eliminated from the sample.

A further discussion of the County's sales review and verification process notes that it includes a newly adopted questionnaire that is mailed to all residential, commercial and agricultural buyers (with the exception of those transactions noted as normally excluded by current IAAO standards). The new questionnaire has not been in place for any significant length of time to accurately estimate a return rate compared to that of the previous questionnaire. If there is no response, the Assessor or her staff contact the buyer or seller by telephone in an attempt to confirm the sales verification data.

For assessment year 2011, actions taken to address the commercial property class included the completion of pick-up work and the implementation of a new cost index.

In light of the above information, the overall commercial level of value is determined to be at 95%. Although both qualitative statistics appear slightly above their respective ranges, it is believed that the assessment practices of the County produce an overall uniform and proportionate treatment of commercial property.

**2011 Correlation Section  
for Dawes County**

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**B. 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.

**2011 Correlation Section  
for Dawes County**

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**C. 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.

## 2011 Correlation Section for Dawes County

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### **D. 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,

**2011 Correlation Section  
for Dawes County**

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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.



## **2011 Agricultural Assessment Actions for Dawes County**

- Complete pick up work—gather data, enter it and apply cost values.
- Thoroughly reviewed the entire uninfluenced agricultural land, and determined that the northern portion of the County (north of the Pine Ridge) and the southern portion of the County (south of the Pine Ridge) were two unique, separate market areas—based on land capability and water availability (or lack thereof).
- Established new market areas one and four.
- Set values for the uninfluenced areas by market.
- Determined that the value for the Special Value consists of an average of both uninfluenced market areas for each land class.
- Review sales roster for possibility of subclasses that are outside of the acceptable range.
- Review sales rosters for possibility of further parcel review.
- Transfer CAMA data to MIPS.
- Review of preliminary agricultural statistics.
- Update agricultural files with additions, deletions, changes and inspection dates.
- Apply current costing to any updates.
- Transfer data to MIPS for 2011 assessments.
- Update pictures in the agricultural file where applicable.
- Update sketches of improvements where applicable.
- Update GIS/website monthly.
- Update sales data.

## 2011 Agricultural Assessment Survey for Dawes County

1.	<b>Valuation data collection done by:</b>	
	The Assessor and her staff.	
2.	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>	
	Market Area	Description of unique characteristics
	1	This newly defined area includes the uninfluenced northern portion of the County, and consists primarily of lower land capability with little water available for crop production, irrigation and livestock.
	2	The agricultural area that acts as a “buffer zone” between the primarily agricultural use of market area one, and the Pine Ridge-influenced Area 3.
	3	This area is affected by non-agricultural influences and has a market demand that exceeds that for agricultural only use. The area’s geographical location is primarily the Pine Ridge area.
	4	This market area that has been defined for assessment year 2011 is located in the southern portion of the County and exhibits higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.
3.	<b>Describe the process that is used to determine and monitor market areas.</b>	
	Reviewing the sales within each of the three market areas to determine any market trends.	
4.	<b>Describe the process used to identify and value rural residential land and recreational land in the county.</b>	
	Rural residential land is identified as parcels of less than eighty acres that have a home and the primary use of the land does not meet the definition of agricultural use. Recreational land is that used primarily for diversion and/or relation, and not for agricultural/horticultural production.	
5.	<b>Do farm home sites carry the same value as rural residential home sites or are market differences recognized? If differences, what are the recognized market differences?</b>	
	In Dawes County, both are valued the same.	
6.	<b>What land characteristics are used to assign differences in assessed values?</b>	
	Land use and land capability groups.	
7.	<b>What process is used to annually update land use? (Physical inspection, FSA maps, etc.)</b>	
	GIS maps, physical inspection, and property owner provided information.	
8.	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>	
	Sales data verification is relied upon.	
9.	<b>Have special valuations applications been filed in the county? If yes, is there a value difference for the special valuation parcels.</b>	
	Yes, and the County does have special valuation for agricultural use in Market Area 3.	

10.	<b>Is the valuation process (cost date and depreciation schedule or market comparison) used for the pickup work on the rural improvements the same as was used for the general population of the class?</b>
	It is the same.
11.	<b>Describe the method used to determine whether a sold parcel is substantially changed.</b>
	Substantially changed for agricultural land would usually entail radical change of use, or a split.
12.	<b>Please provide any documents related to the policies or procedures used for the agricultural class of property.</b>
	Rather than develop County-specific policies and procedures for the agricultural class (other than that for market areas and special value methodology), the Assessor relies upon statutes, regulations and PAD directives.

**23 Dawes**  
**AGRICULTURAL - BASE STAT**

**PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 20  
Total Sales Price : 7,330,206  
Total Adj. Sales Price : 7,330,206  
Total Assessed Value : 5,347,175  
Avg. Adj. Sales Price : 366,510  
Avg. Assessed Value : 267,359

MEDIAN : 73  
WGT. MEAN : 73  
MEAN : 74  
COD : 21.27  
PRD : 101.99

COV : 30.98  
STD : 23.05  
Avg. Abs. Dev : 15.43  
MAX Sales Ratio : 138.69  
MIN Sales Ratio : 36.14

95% Median C.I. : 66.69 to 80.88  
95% Wgt. Mean C.I. : 64.01 to 81.89  
95% Mean C.I. : 63.61 to 85.19

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07											
01-OCT-07 To 31-DEC-07	3	71.43	62.30	60.19	20.06	103.51	36.24	79.23	N/A	122,553	73,765
01-JAN-08 To 31-MAR-08											
01-APR-08 To 30-JUN-08	1	71.71	71.71	71.71	00.00	100.00	71.71	71.71	N/A	45,000	32,270
01-JUL-08 To 30-SEP-08	1	93.14	93.14	93.14	00.00	100.00	93.14	93.14	N/A	227,200	211,615
01-OCT-08 To 31-DEC-08	3	63.52	79.45	75.82	53.81	104.79	36.14	138.69	N/A	215,013	163,030
01-JAN-09 To 31-MAR-09	1	98.29	98.29	98.29	00.00	100.00	98.29	98.29	N/A	105,000	103,205
01-APR-09 To 30-JUN-09	1	75.84	75.84	75.84	00.00	100.00	75.84	75.84	N/A	1,060,000	803,920
01-JUL-09 To 30-SEP-09	1	96.59	96.59	96.59	00.00	100.00	96.59	96.59	N/A	110,760	106,985
01-OCT-09 To 31-DEC-09	3	70.92	64.91	69.57	17.84	93.30	42.92	80.88	N/A	404,067	281,108
01-JAN-10 To 31-MAR-10	4	72.24	70.29	70.04	07.28	100.36	58.95	77.75	N/A	650,876	455,895
01-APR-10 To 30-JUN-10	2	75.61	75.61	74.63	11.80	101.31	66.69	84.52	N/A	476,921	355,945
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	4	71.57	64.65	61.45	15.12	105.21	36.24	79.23	N/A	103,165	63,391
01-JUL-08 To 30-JUN-09	6	84.49	84.27	78.92	30.50	106.78	36.14	138.69	36.14 to 138.69	339,540	267,972
01-JUL-09 To 30-JUN-10	10	72.24	72.37	71.43	14.19	101.32	42.92	96.59	58.95 to 84.52	488,031	348,578
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	5	71.71	80.64	79.91	36.86	100.91	36.14	138.69	N/A	183,448	146,595
01-JAN-09 To 31-DEC-09	6	78.36	77.57	74.66	18.31	103.90	42.92	98.29	42.92 to 98.29	414,660	309,573
<u>ALL</u>	20	72.54	74.40	72.95	21.27	101.99	36.14	138.69	66.69 to 80.88	366,510	267,359

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	14	72.54	72.26	74.08	16.69	97.54	36.14	98.29	63.52 to 84.52	289,585	214,533
4	6	71.27	79.37	71.54	32.54	110.94	42.92	138.69	42.92 to 138.69	546,003	390,619
<u>ALL</u>	20	72.54	74.40	72.95	21.27	101.99	36.14	138.69	66.69 to 80.88	366,510	267,359

**23 Dawes**  
**AGRICULTURAL - BASE STAT**

**PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 20  
 Total Sales Price : 7,330,206  
 Total Adj. Sales Price : 7,330,206  
 Total Assessed Value : 5,347,175  
 Avg. Adj. Sales Price : 366,510  
 Avg. Assessed Value : 267,359

MEDIAN : 73  
 WGT. MEAN : 73  
 MEAN : 74  
 COD : 21.27  
 PRD : 101.99

COV : 30.98  
 STD : 23.05  
 Avg. Abs. Dev : 15.43  
 MAX Sales Ratio : 138.69  
 MIN Sales Ratio : 36.14

95% Median C.I. : 66.69 to 80.88  
 95% Wgt. Mean C.I. : 64.01 to 81.89  
 95% Mean C.I. : 63.61 to 85.19

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	3	79.23	83.08	86.31	11.18	96.26	71.71	98.29	N/A	78,333	67,607
1	3	79.23	83.08	86.31	11.18	96.26	71.71	98.29	N/A	78,333	67,607
<b>Dry</b>											
County	3	71.43	77.18	75.97	15.43	101.59	63.52	96.59	N/A	129,120	98,088
1	3	71.43	77.18	75.97	15.43	101.59	63.52	96.59	N/A	129,120	98,088
<b>Grass</b>											
County	6	75.56	70.61	76.98	13.82	91.73	36.24	84.52	36.24 to 84.52	485,305	373,583
1	6	75.56	70.61	76.98	13.82	91.73	36.24	84.52	36.24 to 84.52	485,305	373,583
<b>ALL</b>	<b>20</b>	<b>72.54</b>	<b>74.40</b>	<b>72.95</b>	<b>21.27</b>	<b>101.99</b>	<b>36.14</b>	<b>138.69</b>	<b>66.69 to 80.88</b>	<b>366,510</b>	<b>267,359</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	6	69.20	68.50	60.83	21.07	112.61	36.14	98.29	36.14 to 98.29	326,163	198,399
1	4	75.47	71.34	58.18	23.08	122.62	36.14	98.29	N/A	133,750	77,813
4	2	62.82	62.82	61.83	06.16	101.60	58.95	66.69	N/A	710,988	439,573
<b>Dry</b>											
County	3	71.43	77.18	75.97	15.43	101.59	63.52	96.59	N/A	129,120	98,088
1	3	71.43	77.18	75.97	15.43	101.59	63.52	96.59	N/A	129,120	98,088
<b>Grass</b>											
County	8	75.56	69.97	74.60	18.67	93.79	36.24	93.14	36.24 to 93.14	436,379	325,524
1	6	75.56	70.61	76.98	13.82	91.73	36.24	84.52	36.24 to 84.52	485,305	373,583
4	2	68.03	68.03	62.62	36.91	108.64	42.92	93.14	N/A	289,600	181,348
<b>ALL</b>	<b>20</b>	<b>72.54</b>	<b>74.40</b>	<b>72.95</b>	<b>21.27</b>	<b>101.99</b>	<b>36.14</b>	<b>138.69</b>	<b>66.69 to 80.88</b>	<b>366,510</b>	<b>267,359</b>

**23 Dawes**  
**AGRICULTURAL - RANDOM INCLUDE**

**PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 19  
 Total Sales Price : 6,871,896  
 Total Adj. Sales Price : 6,871,896  
 Total Assessed Value : 4,945,371  
 Avg. Adj. Sales Price : 361,679  
 Avg. Assessed Value : 260,283

MEDIAN : 73  
 WGT. MEAN : 72  
 MEAN : 73  
 COD : 23.39  
 PRD : 102.10

COV : 33.04  
 STD : 24.28  
 Avg. Abs. Dev : 17.16  
 MAX Sales Ratio : 138.69  
 MIN Sales Ratio : 36.14

95% Median C.I. : 58.95 to 83.99  
 95% Wgt. Mean C.I. : 62.29 to 81.64  
 95% Mean C.I. : 61.78 to 85.18

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	1	83.99	83.99	83.99	00.00	100.00	83.99	83.99	N/A	79,000	66,350
01-OCT-07 To 31-DEC-07	3	71.43	62.30	60.19	20.06	103.51	36.24	79.23	N/A	122,553	73,765
01-JAN-08 To 31-MAR-08	1	50.72	50.72	50.72	00.00	100.00	50.72	50.72	N/A	142,890	72,471
01-APR-08 To 30-JUN-08	1	71.71	71.71	71.71	00.00	100.00	71.71	71.71	N/A	45,000	32,270
01-JUL-08 To 30-SEP-08	1	93.14	93.14	93.14	00.00	100.00	93.14	93.14	N/A	227,200	211,615
01-OCT-08 To 31-DEC-08	3	63.52	79.45	75.82	53.81	104.79	36.14	138.69	N/A	215,013	163,030
01-JAN-09 To 31-MAR-09	1	98.29	98.29	98.29	00.00	100.00	98.29	98.29	N/A	105,000	103,205
01-APR-09 To 30-JUN-09	1	75.84	75.84	75.84	00.00	100.00	75.84	75.84	N/A	1,060,000	803,920
01-JUL-09 To 30-SEP-09	1	96.59	96.59	96.59	00.00	100.00	96.59	96.59	N/A	110,760	106,985
01-OCT-09 To 31-DEC-09	2	61.90	61.90	69.53	30.66	89.03	42.92	80.88	N/A	588,500	409,180
01-JAN-10 To 31-MAR-10	3	73.36	70.02	69.94	08.55	100.11	58.95	77.75	N/A	794,501	555,712
01-APR-10 To 30-JUN-10	1	66.69	66.69	66.69	00.00	100.00	66.69	66.69	N/A	528,842	352,675
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	6	71.57	65.55	61.84	17.83	106.00	36.24	83.99	36.24 to 83.99	105,758	65,398
01-JUL-08 To 30-JUN-09	6	84.49	84.27	78.92	30.50	106.78	36.14	138.69	36.14 to 138.69	339,540	267,972
01-JUL-09 To 30-JUN-10	7	73.36	71.02	70.12	16.88	101.28	42.92	96.59	42.92 to 96.59	600,015	420,736
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	6	67.62	75.65	75.98	37.76	99.57	36.14	138.69	36.14 to 138.69	176,688	134,241
01-JAN-09 To 31-DEC-09	5	80.88	78.90	74.71	18.82	105.61	42.92	98.29	N/A	490,552	366,494
<u>ALL</u>	19	73.36	73.48	71.97	23.39	102.10	36.14	138.69	58.95 to 83.99	361,679	260,283

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	11	73.36	71.38	72.99	19.04	97.79	36.14	98.29	36.24 to 96.59	306,726	223,894
4	8	71.27	76.37	70.97	30.24	107.61	42.92	138.69	42.92 to 138.69	437,238	310,317
<u>ALL</u>	19	73.36	73.48	71.97	23.39	102.10	36.14	138.69	58.95 to 83.99	361,679	260,283

**23 Dawes**  
**AGRICULTURAL - RANDOM INCLUDE**

**PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 19  
 Total Sales Price : 6,871,896  
 Total Adj. Sales Price : 6,871,896  
 Total Assessed Value : 4,945,371  
 Avg. Adj. Sales Price : 361,679  
 Avg. Assessed Value : 260,283

MEDIAN : 73  
 WGT. MEAN : 72  
 MEAN : 73  
 COD : 23.39  
 PRD : 102.10

COV : 33.04  
 STD : 24.28  
 Avg. Abs. Dev : 17.16  
 MAX Sales Ratio : 138.69  
 MIN Sales Ratio : 36.14

95% Median C.I. : 58.95 to 83.99  
 95% Wgt. Mean C.I. : 62.29 to 81.64  
 95% Mean C.I. : 61.78 to 85.18

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	3	79.23	83.08	86.31	11.18	96.26	71.71	98.29	N/A	78,333	67,607
1	3	79.23	83.08	86.31	11.18	96.26	71.71	98.29	N/A	78,333	67,607
<b>Dry</b>											
County	4	77.71	78.88	77.33	14.68	102.00	63.52	96.59	N/A	116,590	90,154
1	3	71.43	77.18	75.97	15.43	101.59	63.52	96.59	N/A	129,120	98,088
4	1	83.99	83.99	83.99	00.00	100.00	83.99	83.99	N/A	79,000	66,350
<b>Grass</b>											
County	4	75.56	67.06	75.76	16.23	88.52	36.24	80.88	N/A	612,908	464,330
1	4	75.56	67.06	75.76	16.23	88.52	36.24	80.88	N/A	612,908	464,330
<b>ALL</b>	<b>19</b>	<b>73.36</b>	<b>73.48</b>	<b>71.97</b>	<b>23.39</b>	<b>102.10</b>	<b>36.14</b>	<b>138.69</b>	<b>58.95 to 83.99</b>	<b>361,679</b>	<b>260,283</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	6	69.20	68.50	60.83	21.07	112.61	36.14	98.29	36.14 to 98.29	326,163	198,399
1	4	75.47	71.34	58.18	23.08	122.62	36.14	98.29	N/A	133,750	77,813
4	2	62.82	62.82	61.83	06.16	101.60	58.95	66.69	N/A	710,988	439,573
<b>Dry</b>											
County	4	77.71	78.88	77.33	14.68	102.00	63.52	96.59	N/A	116,590	90,154
1	3	71.43	77.18	75.97	15.43	101.59	63.52	96.59	N/A	129,120	98,088
4	1	83.99	83.99	83.99	00.00	100.00	83.99	83.99	N/A	79,000	66,350
<b>Grass</b>											
County	6	75.56	67.38	73.25	21.89	91.99	36.24	93.14	36.24 to 93.14	505,138	370,003
1	4	75.56	67.06	75.76	16.23	88.52	36.24	80.88	N/A	612,908	464,330
4	2	68.03	68.03	62.62	36.91	108.64	42.92	93.14	N/A	289,600	181,348
<b>ALL</b>	<b>19</b>	<b>73.36</b>	<b>73.48</b>	<b>71.97</b>	<b>23.39</b>	<b>102.10</b>	<b>36.14</b>	<b>138.69</b>	<b>58.95 to 83.99</b>	<b>361,679</b>	<b>260,283</b>

**23 Dawes**  
**AGRICULTURAL - RANDOM EXCLUDE**

**PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 29  
 Total Sales Price : 9,253,937  
 Total Adj. Sales Price : 9,193,937  
 Total Assessed Value : 6,508,616  
 Avg. Adj. Sales Price : 317,032  
 Avg. Assessed Value : 224,435

MEDIAN : 71  
 WGT. MEAN : 71  
 MEAN : 78  
 COD : 31.79  
 PRD : 110.23

COV : 47.06  
 STD : 36.72  
 Avg. Abs. Dev : 22.71  
 MAX Sales Ratio : 211.82  
 MIN Sales Ratio : 32.92

95% Median C.I. : 61.36 to 80.88  
 95% Wgt. Mean C.I. : 62.53 to 79.06  
 95% Mean C.I. : 64.07 to 91.99

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-JUL-07 To 30-SEP-07	1	83.99	83.99	83.99	00.00	100.00	83.99	83.99	N/A	79,000	66,350
01-OCT-07 To 31-DEC-07	5	58.01	59.12	56.47	21.98	104.69	36.24	79.23	N/A	170,900	96,513
01-JAN-08 To 31-MAR-08	2	60.64	60.64	61.56	16.36	98.51	50.72	70.56	N/A	157,445	96,917
01-APR-08 To 30-JUN-08	2	66.54	66.54	63.20	07.78	105.28	61.36	71.71	N/A	126,933	80,217
01-JUL-08 To 30-SEP-08	1	93.14	93.14	93.14	00.00	100.00	93.14	93.14	N/A	227,200	211,615
01-OCT-08 To 31-DEC-08	4	101.11	112.54	84.79	62.02	132.73	36.14	211.82	N/A	172,645	146,387
01-JAN-09 To 31-MAR-09	2	109.15	109.15	110.56	09.95	98.72	98.29	120.00	N/A	120,750	133,503
01-APR-09 To 30-JUN-09	2	78.59	78.59	76.47	03.50	102.77	75.84	81.34	N/A	598,780	457,903
01-JUL-09 To 30-SEP-09											
01-OCT-09 To 31-DEC-09	3	66.58	63.46	68.50	19.00	92.64	42.92	80.88	N/A	602,333	412,605
01-JAN-10 To 31-MAR-10	5	71.11	62.82	65.99	16.66	95.20	32.92	77.75	N/A	584,501	385,720
01-APR-10 To 30-JUN-10	2	102.87	102.87	75.83	35.17	135.66	66.69	139.05	N/A	302,671	229,524
<u>Study Yrs</u>											
01-JUL-07 To 30-JUN-08	10	65.96	63.39	60.12	18.18	105.44	36.24	83.99	50.67 to 79.23	150,225	90,318
01-JUL-08 To 30-JUN-09	9	93.14	102.09	84.01	37.21	121.52	36.14	211.82	63.52 to 138.69	261,871	219,997
01-JUL-09 To 30-JUN-10	10	68.90	71.02	67.96	25.27	104.50	32.92	139.05	42.92 to 80.88	533,485	362,546
<u>Calendar Yrs</u>											
01-JAN-08 To 31-DEC-08	9	70.56	88.63	77.46	47.82	114.42	36.14	211.82	50.72 to 138.69	165,170	127,937
01-JAN-09 To 31-DEC-09	7	80.88	80.84	74.57	20.19	108.41	42.92	120.00	42.92 to 120.00	463,723	345,804
<u>ALL</u>	29	71.43	78.03	70.79	31.79	110.23	32.92	211.82	61.36 to 80.88	317,032	224,435

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	11	71.71	69.06	72.13	16.62	95.74	36.14	98.29	36.24 to 80.88	316,657	228,390
4	18	68.63	83.51	69.98	42.55	119.33	32.92	211.82	58.01 to 93.14	317,262	222,018
<u>ALL</u>	29	71.43	78.03	70.79	31.79	110.23	32.92	211.82	61.36 to 80.88	317,032	224,435

**23 Dawes**  
**AGRICULTURAL - RANDOM EXCLUDE**

**PAD 2011 R&O Statistics (Using 2011 Values)**

Qualified

Date Range: 7/1/2007 To 6/30/2010 Posted on: 2/17/2011

Number of Sales : 29	MEDIAN : 71	COV : 47.06	95% Median C.I. : 61.36 to 80.88
Total Sales Price : 9,253,937	WGT. MEAN : 71	STD : 36.72	95% Wgt. Mean C.I. : 62.53 to 79.06
Total Adj. Sales Price : 9,193,937	MEAN : 78	Avg. Abs. Dev : 22.71	95% Mean C.I. : 64.07 to 91.99
Total Assessed Value : 6,508,616			
Avg. Adj. Sales Price : 317,032	COD : 31.79	MAX Sales Ratio : 211.82	
Avg. Assessed Value : 224,435	PRD : 110.23	MIN Sales Ratio : 32.92	

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	5	79.23	89.93	84.05	26.32	107.00	61.36	139.05	N/A	104,073	87,471
1	3	79.23	83.08	86.31	11.18	96.26	71.71	98.29	N/A	78,333	67,607
4	2	100.21	100.21	82.19	38.77	121.92	61.36	139.05	N/A	142,683	117,268
<b>_____Dry_____</b>											
County	3	71.43	72.98	71.32	09.55	102.33	63.52	83.99	N/A	118,533	84,543
1	2	67.48	67.48	67.71	05.87	99.66	63.52	71.43	N/A	138,300	93,640
4	1	83.99	83.99	83.99	00.00	100.00	83.99	83.99	N/A	79,000	66,350
<b>_____Grass_____</b>											
County	8	75.56	72.28	74.53	23.44	96.98	36.24	120.00	36.24 to 120.00	401,566	299,285
1	4	75.56	67.06	75.76	16.23	88.52	36.24	80.88	N/A	612,908	464,330
4	4	69.68	77.51	70.57	33.25	109.83	50.67	120.00	N/A	190,225	134,239
<b>_____ALL_____</b>	<b>29</b>	<b>71.43</b>	<b>78.03</b>	<b>70.79</b>	<b>31.79</b>	<b>110.23</b>	<b>32.92</b>	<b>211.82</b>	<b>61.36 to 80.88</b>	<b>317,032</b>	<b>224,435</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	8	69.20	76.43	63.55	29.83	120.27	36.14	139.05	36.14 to 139.05	280,293	178,116
1	4	75.47	71.34	58.18	23.08	122.62	36.14	98.29	N/A	133,750	77,813
4	4	64.03	81.51	65.23	33.36	124.96	58.95	139.05	N/A	426,835	278,420
<b>_____Dry_____</b>											
County	4	71.00	72.38	71.08	07.52	101.83	63.52	83.99	N/A	131,900	93,748
1	2	67.48	67.48	67.71	05.87	99.66	63.52	71.43	N/A	138,300	93,640
4	2	77.28	77.28	74.79	08.70	103.33	70.56	83.99	N/A	125,500	93,856
<b>_____Grass_____</b>											
County	10	75.56	71.43	72.71	25.40	98.24	36.24	120.00	42.92 to 93.14	379,173	275,697
1	4	75.56	67.06	75.76	16.23	88.52	36.24	80.88	N/A	612,908	464,330
4	6	69.68	74.35	67.13	34.17	110.76	42.92	120.00	42.92 to 120.00	223,350	149,942
<b>_____ALL_____</b>	<b>29</b>	<b>71.43</b>	<b>78.03</b>	<b>70.79</b>	<b>31.79</b>	<b>110.23</b>	<b>32.92</b>	<b>211.82</b>	<b>61.36 to 80.88</b>	<b>317,032</b>	<b>224,435</b>



## Dawes County Agriculture Land Sales Criteria Special Agriculture Value Tax Year 2011

Dawes County is using "Special value" for tax year 2011. The special agriculture value will be used on a county wide basis.

The county is divided into four agriculture market areas with each market area analyzed separately. Market area 1 and 4 includes the north and south portions of the county and is primarily used for agriculture. Market area 2 is the buffer market area between primarily agriculture use in market area 1 and 4 and the pine ridge market area 3. Sales in market area 2 can be influenced by one or more of the following factors:

1. The location is in close proximity (within 2-3 miles) of the pine ridge market area;
2. Physical characteristics of the land are similar to those in the pine ridge market area;
3. Demand for recreational use.

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

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

An average of the agriculture land values established for market area 1 and 4 are utilized for the special value of agriculture land in market areas 2 and 3.

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

Sales included in analysis:

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

Sales excluded from analysis:

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



## 2011 Correlation Section for Dawes County

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### A. Agricultural Land

Dawes County has a total land area of 1,401 square miles. The agricultural land in Dawes County consists of approximately of 80% grass, 16% dry land and about 3% irrigated. The remaining one percent is waste. Currently there are four clearly defined agricultural market areas based on topography, soil type, availability of water and proximity to the Pine Ridge forest area. Market area one for 2011 has been re-drawn and re-defined as the northern portion of the County lying above the Pine Ridge Area and the buffer area two. It consists primarily of lower land capability with little water available for crop production, irrigation and livestock. Any irrigated land, mostly found around Whitney is primarily gravity irrigated and is subject to a strict allotment of water for application. Market area two acts as the buffer zone between the primary agricultural use in market areas two and four and the non-agricultural influence found in market area three. Market are three, the Pine ridge area includes trees, bluffs and has both rural residential and recreational demand that exceeds both agricultural use and valuation. Market Area four, south of the Pine Ridge area consists of higher quality land capability with irrigated lands and water availability for higher production of crops and livestock. Therefore, the two uninfluenced agricultural market areas are one and four, and are used to describe both the agricultural level of value and special value. The counties contiguous to Dawes are Sheridan County to the east, Box Butte County to the south, Sioux County to the west, and the northern portion of the county borders the State of South Dakota. Of the three neighboring counties, only Sheridan has no defined agricultural market areas.

The sales review and verification process used by Dawes County includes a new questionnaire that is mailed to all residential, commercial and agricultural buyers (with the exception of those transactions noted as normally excluded by current IAAO standards). The questionnaire has not been in place for any significant length of time to accurately estimate a return rate compared to that of the previous questionnaire. If there is no response, the Assessor or her staff contact the buyer or seller by telephone in an attempt to confirm the sales verification data.

Assessment actions taken to address agricultural land for 2011 included: the thorough review of the entire uninfluenced agricultural land, and a determination that the northern portion of the County (north of the Pine Ridge) and the southern portion of the County (south of the Pine Ridge) were two unique, separate market areas--based on land capability and water availability (or lack thereof). The two new market areas were established. Values for the uninfluenced areas were set by their respective markets. The Assessor also implemented the land use and acre count changes discovered with the use of the County's GIS. This produced an 83.70% change in irrigated value difference according to the current Form 45 as compared with the 2010 CTL. It should be noted that this dramatic increase can be explained by the discovery of approximately 2,895 newly irrigated acres and the average assessed value for irrigated land in 2010 was \$488.79 per acre. Average assessed value for irrigated land in 2011 is \$772.02 per acre (comparison of Schedule X of the Dawes County abstract for both years). The Assessor made the determination that the value for Special Value consists of an average of both uninfluenced market areas for each land class. A review of the sales roster was made to identify subclasses that are outside of the acceptable range.

## 2011 Correlation Section for Dawes County

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The agricultural base statistics reveal that for the three-year timeframe of the sales study, there were twenty sales deemed qualified by the Assessor. Of these, four occurred during July 1, 2007 to June 30, 2008, six occurred during the second study year from July 1, 2008 to June 30, 2009. Ten sales occurred during the latest study year from July 1, 2009 to June 30, 2010. The overall distribution of sales is not within the minimum threshold of 10% variance of total sales per year, since 50% of the total sales occurred during the third year of the study period. Further, by market area, there are fourteen sales within market area one and sales from the earliest (first) to latest (third) year are as follows: 4, 3, 7; market area two has six total sales with no sales occurring during the first year, and three each in the two remaining years. Clearly, by market area, the minimum threshold of 10% variance is not met. Examination of the sample land use (the entire County rather than by area) is roughly 76% grass, 8% dry and 12% irrigated. Comparison of the sample land use to the actual land percentages of the County reveals there is no more than 10% difference in the sample land use for all three land classes. Therefore, the overall land use of the sample is representative of the land population.

To arrive at the level of value and quality of assessment for agricultural land within Dawes County, three statistical tests were utilized: the first test consisted of the statistical profile using only the sales that occurred during the timeframe of the sales study within Dawes County. The second test consisted of the County sales and a random inclusion of comparable sales from contiguous counties to eliminate the time bias in the sample. To develop a large enough sample of comparable sales and mitigate the possibility of having to exclude sales occurring during the latest year of the study in Dawes County, a twelve-mile expansion from the County's borders was implemented. There were twenty-one total comparable sales from all of the counties bordering Dawes County within twelve miles. Of these, only three sales within were found comparable to area one. Two of the sales occurred during the third year, and are not used since this year is over-represented in market area one already (at seven sales). The remaining sale consists of only nineteen acres of grass and does not represent the typical grass market for any county. Since this leaves the 10% minimum threshold of variance by year unmet, three sales were randomly removed from the third year in market area one. This action did not substantially change the overall median level. This left four sales in the third year, three in the second and four in the first. For market area four, two comparable sales occurring during the first year were randomly selected for inclusion. The three year sale makeup of this area is now two for the first year, three for both the second and third years of the study. This produced a total of nineteen sales with six sales each in the first and second years and seven in the latest study year for the County. The 10% minimum threshold of variance of total sales per year was now met for the entire County as well as by market area.

The third test consisted of including all comparable sales (within twelve miles) and then randomly excluding the sales to obtain a proportionate sample and to eliminate time bias caused by more than 10% variance of total sales per year. The result was a total of twenty-nine sales, with the addition (compared to test two) of four more sales in the first year and three each in the second and third years of the study period. The breakdown of sales per year (from first to third) for test three are now as follows: 10 for the first year, 9 for the second, and 10 for the third year.

## **2011 Correlation Section for Dawes County**

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A review of the statistical data from all three tests reveals a median of between 71 and 73%, with the calculated median of 73% derived from both the first and second tests. These tests have coefficients of dispersion that are less than 30, and would tend to better support the 73% calculated median.

Thus, all three tests reveal a median that is within acceptable range, and to a large extent support the determination that the level of value for agricultural land is within the acceptable range. Based upon all information available, the level of value of agricultural land in Dawes County is 73%. Further, with knowledge of the County's assessment practices it is believed that agricultural land is being assessed uniformly and proportionately.

### **A1. Correlation for Special Valuation of Agricultural Land**

A review of the agricultural land in Dawes County in areas that have other non-agricultural influences indicates the assessed values used are similar to other areas in the County where no non-agricultural influences exist, as in agricultural market areas one and four. Since market areas two and three are for their limited agricultural use transition areas between the two respective non-influenced areas, and the special value determined for areas two and three is a blend of the agricultural use values of the non-influenced areas (one and four), it is the opinion of the Property Tax Administrator that the level of value for special valuation of agricultural land in Dawes County is 72%.

**2011 Correlation Section  
for Dawes County**

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**B. 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.

## 2011 Correlation Section for Dawes County

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### C. 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.

## 2011 Correlation Section for Dawes County

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### D. 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,

**2011 Correlation Section  
for Dawes County**

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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.



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 7,134</b>	<b>Value : 628,143,544</b>	<b>Growth 9,419,894</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	271	1,783,795	61	1,278,833	116	1,991,500	448	5,054,128	
<b>02. Res Improve Land</b>	2,175	12,453,995	154	3,291,355	297	6,761,795	2,626	22,507,145	
<b>03. Res Improvements</b>	2,404	138,223,805	182	21,099,499	385	33,337,560	2,971	192,660,864	
<b>04. Res Total</b>	2,675	152,461,595	243	25,669,687	501	42,090,855	3,419	220,222,137	1,435,995
<b>% of Res Total</b>	78.24	69.23	7.11	11.66	14.65	19.11	47.93	35.06	15.24
<b>05. Com UnImp Land</b>	77	837,140	5	90,380	4	501,430	86	1,428,950	
<b>06. Com Improve Land</b>	381	6,048,191	22	400,585	13	785,860	416	7,234,636	
<b>07. Com Improvements</b>	382	50,025,315	22	2,571,150	14	1,763,670	418	54,360,135	
<b>08. Com Total</b>	459	56,910,646	27	3,062,115	18	3,050,960	504	63,023,721	6,526,320
<b>% of Com Total</b>	91.07	90.30	5.36	4.86	3.57	4.84	7.06	10.03	69.28
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	1	16,000	1	16,000	
<b>15. Rec Improvements</b>	0	0	0	0	1	3,155	1	3,155	
<b>16. Rec Total</b>	0	0	0	0	1	19,155	1	19,155	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.01	0.00	0.00
<b>Res &amp; Rec Total</b>	2,675	152,461,595	243	25,669,687	502	42,110,010	3,420	220,241,292	1,435,995
<b>% of Res &amp; Rec Total</b>	78.22	69.22	7.11	11.66	14.68	19.12	47.94	35.06	15.24
<b>Com &amp; Ind Total</b>	459	56,910,646	27	3,062,115	18	3,050,960	504	63,023,721	6,526,320
<b>% of Com &amp; Ind Total</b>	91.07	90.30	5.36	4.86	3.57	4.84	7.06	10.03	69.28
<b>17. Taxable Total</b>	3,134	209,372,241	270	28,731,802	520	45,160,970	3,924	283,265,013	7,962,315
<b>% of Taxable Total</b>	79.87	73.91	6.88	10.14	13.25	15.94	55.00	45.10	84.53

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	3,040	972,470	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	3,040	972,470
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
<b>22. Total Sch II</b>				<b>1</b>	<b>3,040</b>	<b>972,470</b>

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	3	137,100	11	75,977,371	14	76,114,471	0
24. Non-Producing	0	0	21	0	5	0	26	0	0
<b>25. Total</b>	<b>0</b>	<b>0</b>	<b>24</b>	<b>137,100</b>	<b>16</b>	<b>75,977,371</b>	<b>40</b>	<b>76,114,471</b>	<b>0</b>

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	153	16	351	520

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	10,610	74	3,333,005	2,474	157,867,120	2,549	161,210,735
28. Ag-Improved Land	0	0	43	2,092,235	578	51,028,265	621	53,120,500
29. Ag Improvements	0	0	43	4,693,670	578	49,739,155	621	54,432,825
<b>30. Ag Total</b>							<b>3,170</b>	<b>268,764,060</b>

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	0.03	8,000	
32. HomeSite Improv Land	0	0.00	0	35	36.88	296,080	
33. HomeSite Improvements	0	0.00	0	35	0.00	3,507,990	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	41	41.17	82,400	
37. FarmSite Improvements	0	0.00	0	42	0.00	1,185,680	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	61	136.82	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	23	26.98	204,960	24	27.01	212,960	
32. HomeSite Improv Land	477	503.36	3,966,340	512	540.24	4,262,420	
33. HomeSite Improvements	492	0.00	36,939,780	527	0.00	40,447,770	340,590
34. HomeSite Total				<b>551</b>	<b>567.25</b>	<b>44,923,150</b>	
35. FarmSite UnImp Land	12	12.54	25,080	12	12.54	25,080	
36. FarmSite Improv Land	507	504.47	1,012,780	548	545.64	1,095,180	
37. FarmSite Improvements	534	0.00	12,799,375	576	0.00	13,985,055	1,116,989
38. FarmSite Total				<b>588</b>	<b>558.18</b>	<b>15,105,315</b>	
39. Road & Ditches	1,422	4,436.96	0	1,483	4,573.78	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>1,139</b>	<b>5,699.21</b>	<b>60,028,465</b>	<b>1,457,579</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	33	5,386.74	1,274,550	33	5,386.74	1,274,550

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	112	16,775.77	4,788,180
44. Recapture Value N/A	0	0.00	0	112	16,775.77	10,830,900
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2,247	561,209.25	150,646,675	2,359	577,985.02	155,434,855
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	0.00	0.00%	0	0.00%	0.00
46. 1A	994.98	10.98%	606,940	14.25%	610.00
47. 2A1	484.50	5.34%	249,520	5.86%	515.01
48. 2A	326.56	3.60%	168,170	3.95%	514.97
49. 3A1	2,161.84	23.85%	983,620	23.10%	454.99
50. 3A	1,640.87	18.10%	746,590	17.53%	455.00
51. 4A1	2,383.90	26.30%	1,037,005	24.35%	435.00
52. 4A	1,073.09	11.84%	466,820	10.96%	435.02
53. Total	9,065.74	100.00%	4,258,665	100.00%	469.75
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	9,466.05	21.37%	3,928,380	24.21%	415.00
56. 2D1	2,930.22	6.61%	1,098,910	6.77%	375.03
57. 2D	12,942.67	29.21%	4,853,785	29.92%	375.02
58. 3D1	2,003.45	4.52%	681,160	4.20%	339.99
59. 3D	6,413.54	14.48%	2,180,575	13.44%	340.00
60. 4D1	3,406.38	7.69%	1,124,125	6.93%	330.01
61. 4D	7,139.64	16.12%	2,356,170	14.52%	330.01
62. Total	44,301.95	100.00%	16,223,105	100.00%	366.19
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	4,465.31	1.64%	937,770	2.18%	210.01
65. 2G1	2,706.70	1.00%	527,840	1.23%	195.01
66. 2G	17,102.83	6.30%	3,335,090	7.74%	195.00
67. 3G1	4,033.30	1.49%	725,975	1.69%	180.00
68. 3G	35,033.78	12.90%	6,306,015	14.64%	180.00
69. 4G1	15,408.04	5.67%	2,311,350	5.37%	150.01
70. 4G	192,814.32	71.00%	28,923,160	67.16%	150.01
71. Total	271,564.28	100.00%	43,067,200	100.00%	158.59
<b>Irrigated Total</b>					
	9,065.74	2.76%	4,258,665	6.69%	469.75
<b>Dry Total</b>					
	44,301.95	13.47%	16,223,105	25.48%	366.19
<b>Grass Total</b>					
	271,564.28	82.56%	43,067,200	67.64%	158.59
72. Waste	4,006.79	1.22%	120,115	0.19%	29.98
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	21,791.40	6.62%	3,023,110	4.75%	138.73
75. Market Area Total	328,938.76	100.00%	63,669,085	100.00%	193.56

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	388.83	40.45%	355,000	45.36%	913.00
47. 2A1	21.80	2.27%	17,615	2.25%	808.03
48. 2A	330.07	34.34%	266,690	34.07%	807.98
49. 3A1	78.60	8.18%	52,115	6.66%	663.04
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	96.47	10.04%	62,025	7.92%	642.95
52. 4A	45.44	4.73%	29,215	3.73%	642.94
53. Total	961.21	100.00%	782,660	100.00%	814.24
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	11,647.36	38.16%	5,175,315	42.45%	444.33
56. 2D1	603.83	1.98%	234,295	1.92%	388.01
57. 2D	10,712.81	35.10%	4,178,420	34.28%	390.04
58. 3D1	770.34	2.52%	269,635	2.21%	350.02
59. 3D	207.83	0.68%	72,750	0.60%	350.05
60. 4D1	4,628.70	15.16%	1,577,275	12.94%	340.76
61. 4D	1,952.19	6.40%	683,065	5.60%	349.90
62. Total	30,523.06	100.00%	12,190,755	100.00%	399.39
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	5,572.05	8.55%	1,573,060	10.02%	282.31
65. 2G1	665.58	1.02%	175,030	1.12%	262.97
66. 2G	14,201.94	21.80%	3,766,900	24.00%	265.24
67. 3G1	730.33	1.12%	175,755	1.12%	240.65
68. 3G	500.39	0.77%	120,115	0.77%	240.04
69. 4G1	8,263.72	12.68%	1,878,965	11.97%	227.38
70. 4G	35,212.01	54.05%	8,005,765	51.01%	227.36
71. Total	65,146.02	100.00%	15,695,590	100.00%	240.93
<b>Irrigated Total</b>					
	961.21	0.98%	782,660	2.73%	814.24
<b>Dry Total</b>					
	30,523.06	31.20%	12,190,755	42.47%	399.39
<b>Grass Total</b>					
	65,146.02	66.59%	15,695,590	54.68%	240.93
72. Waste	1,206.95	1.23%	36,185	0.13%	29.98
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	1,080.68	1.10%	645,780	2.25%	597.57
75. Market Area Total	97,837.24	100.00%	28,705,190	100.00%	293.40

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	78.03	69.23%	71,245	75.68%	913.05
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	2.68	2.38%	2,165	2.30%	807.84
49. 3A1	7.64	6.78%	5,065	5.38%	662.96
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	23.86	21.17%	15,340	16.30%	642.92
52. 4A	0.50	0.44%	320	0.34%	640.00
<b>53. Total</b>	<b>112.71</b>	<b>100.00%</b>	<b>94,135</b>	<b>100.00%</b>	<b>835.20</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,980.29	34.34%	3,739,920	39.96%	468.64
56. 2D1	195.96	0.84%	76,720	0.82%	391.51
57. 2D	6,826.38	29.37%	2,684,225	28.68%	393.21
58. 3D1	1,330.29	5.72%	471,560	5.04%	354.48
59. 3D	187.07	0.80%	66,420	0.71%	355.05
60. 4D1	3,909.29	16.82%	1,351,835	14.44%	345.80
61. 4D	2,809.82	12.09%	968,585	10.35%	344.71
<b>62. Total</b>	<b>23,239.10</b>	<b>100.00%</b>	<b>9,359,265</b>	<b>100.00%</b>	<b>402.74</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	5,653.78	4.17%	1,641,970	5.03%	290.42
65. 2G1	215.87	0.16%	66,615	0.20%	308.59
66. 2G	10,091.20	7.44%	2,781,085	8.52%	275.60
67. 3G1	2,677.15	1.97%	690,165	2.12%	257.80
68. 3G	386.53	0.28%	93,400	0.29%	241.64
69. 4G1	9,686.85	7.14%	2,251,130	6.90%	232.39
70. 4G	106,968.06	78.84%	25,104,310	76.94%	234.69
<b>71. Total</b>	<b>135,679.44</b>	<b>100.00%</b>	<b>32,628,675</b>	<b>100.00%</b>	<b>240.48</b>
<b>Irrigated Total</b>	<b>112.71</b>	<b>0.07%</b>	<b>94,135</b>	<b>0.22%</b>	<b>835.20</b>
<b>Dry Total</b>	<b>23,239.10</b>	<b>14.59%</b>	<b>9,359,265</b>	<b>22.17%</b>	<b>402.74</b>
<b>Grass Total</b>	<b>135,679.44</b>	<b>85.17%</b>	<b>32,628,675</b>	<b>77.29%</b>	<b>240.48</b>
72. Waste	141.03	0.09%	4,230	0.01%	29.99
73. Other	135.21	0.08%	128,410	0.30%	949.71
74. Exempt	53,595.00	33.64%	30,681,370	72.68%	572.47
<b>75. Market Area Total</b>	<b>159,307.49</b>	<b>100.00%</b>	<b>42,214,715</b>	<b>100.00%</b>	<b>264.99</b>

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	4,445.84	44.20%	5,401,685	51.65%	1,215.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	973.93	9.68%	1,071,305	10.24%	1,099.98
49. 3A1	712.66	7.09%	620,035	5.93%	870.03
50. 3A	1,382.80	13.75%	1,203,035	11.50%	870.00
51. 4A1	1,308.95	13.01%	1,112,650	10.64%	850.03
52. 4A	1,234.26	12.27%	1,049,180	10.03%	850.05
53. Total	10,058.44	100.00%	10,457,890	100.00%	1,039.71
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	20,775.29	63.65%	9,349,115	68.38%	450.01
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	3,189.15	9.77%	1,275,645	9.33%	400.00
58. 3D1	440.02	1.35%	158,415	1.16%	360.02
59. 3D	628.17	1.92%	226,150	1.65%	360.01
60. 4D1	5,801.91	17.78%	2,030,765	14.85%	350.02
61. 4D	1,803.02	5.52%	631,235	4.62%	350.10
62. Total	32,637.56	100.00%	13,671,325	100.00%	418.88
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	19,902.01	12.27%	6,965,960	13.94%	350.01
65. 2G1	153.25	0.09%	50,570	0.10%	329.98
66. 2G	10,964.52	6.76%	3,618,380	7.24%	330.01
67. 3G1	4,676.72	2.88%	1,402,965	2.81%	299.99
68. 3G	8,861.20	5.46%	2,658,395	5.32%	300.00
69. 4G1	24,867.55	15.33%	7,460,260	14.93%	300.00
70. 4G	92,760.58	57.19%	27,828,265	55.67%	300.00
71. Total	162,185.83	100.00%	49,984,795	100.00%	308.19
<b>Irrigated Total</b>					
	10,058.44	4.90%	10,457,890	14.10%	1,039.71
<b>Dry Total</b>					
	32,637.56	15.90%	13,671,325	18.44%	418.88
<b>Grass Total</b>					
	162,185.83	79.00%	49,984,795	67.41%	308.19
72. Waste	412.15	0.20%	12,345	0.02%	29.95
73. Other	17.00	0.01%	20,250	0.03%	1,191.18
74. Exempt	2,818.97	1.37%	570,835	0.77%	202.50
75. Market Area Total	205,310.98	100.00%	74,146,605	100.00%	361.14

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	24.39	10,610	190.27	157,255	19,983.44	15,425,485	20,198.10	15,593,350
<b>77. Dry Land</b>	0.00	0	4,622.27	1,818,240	126,079.40	49,626,210	130,701.67	51,444,450
<b>78. Grass</b>	0.00	0	12,103.74	2,976,370	622,471.83	138,399,890	634,575.57	141,376,260
<b>79. Waste</b>	0.00	0	216.20	6,485	5,550.72	166,390	5,766.92	172,875
<b>80. Other</b>	0.00	0	97.21	80,410	55.00	68,250	152.21	148,660
<b>81. Exempt</b>	10.30	10,300	1,120.99	696,995	78,154.76	34,213,800	79,286.05	34,921,095
<b>82. Total</b>	<b>24.39</b>	<b>10,610</b>	<b>17,229.69</b>	<b>5,038,760</b>	<b>774,140.39</b>	<b>203,686,225</b>	<b>791,394.47</b>	<b>208,735,595</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	20,198.10	2.55%	15,593,350	7.47%	772.02
<b>Dry Land</b>	130,701.67	16.52%	51,444,450	24.65%	393.60
<b>Grass</b>	634,575.57	80.18%	141,376,260	67.73%	222.79
<b>Waste</b>	5,766.92	0.73%	172,875	0.08%	29.98
<b>Other</b>	152.21	0.02%	148,660	0.07%	976.68
<b>Exempt</b>	79,286.05	10.02%	34,921,095	16.73%	440.44
<b>Total</b>	<b>791,394.47</b>	<b>100.00%</b>	<b>208,735,595</b>	<b>100.00%</b>	<b>263.76</b>

## 2011 County Abstract of Assessment for Real Property, Form 45 Compared with the 2010 Certificate of Taxes Levied (CTL)

23 Dawes

	2010 CTL County Total	2011 Form 45 County Total	Value Difference (2011 form 45 - 2010 CTL)	Percent Change	2011 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	212,198,692	220,222,137	8,023,445	3.78%	1,435,995	3.10%
02. Recreational	17,655	19,155	1,500	8.50%	0	8.50%
03. Ag-Homesite Land, Ag-Res Dwelling	44,140,870	44,923,150	782,280	1.77%	340,590	1.00%
<b>04. Total Residential (sum lines 1-3)</b>	<b>256,357,217</b>	<b>265,164,442</b>	<b>8,807,225</b>	<b>3.44%</b>	<b>1,776,585</b>	<b>2.74%</b>
05. Commercial	63,226,330	63,023,721	-202,609	-0.32%	6,526,320	-10.64%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	14,997,935	15,105,315	107,380	0.72%	1,116,989	-6.73%
08. Minerals	65,212,570	76,114,471	10,901,901	16.72	0	16.72
<b>09. Total Commercial (sum lines 5-8)</b>	<b>143,436,835</b>	<b>154,243,507</b>	<b>10,806,672</b>	<b>7.53%</b>	<b>7,643,309</b>	<b>2.21%</b>
<b>10. Total Non-Agland Real Property</b>	<b>399,794,052</b>	<b>419,407,949</b>	<b>19,613,897</b>	<b>4.91%</b>	<b>9,419,894</b>	<b>2.55%</b>
11. Irrigated	8,488,365	15,593,350	7,104,985	83.70%		
12. Dryland	43,887,355	51,444,450	7,557,095	17.22%		
13. Grassland	175,926,540	141,376,260	-34,550,280	-19.64%		
14. Wasteland	168,415	172,875	4,460	2.65%		
15. Other Agland	84,605	148,660	64,055	75.71%		
<b>16. Total Agricultural Land</b>	<b>228,555,280</b>	<b>208,735,595</b>	<b>-19,819,685</b>	<b>-8.67%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>628,349,332</b>	<b>628,143,544</b>	<b>-205,788</b>	<b>-0.03%</b>	<b>9,419,894</b>	<b>-1.53%</b>

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

2011 Tax Year

- Review Chadron
- Review Mobile Home Values through NADA for Chadron Mobile Homes
- New pictures for files
- Complete coding corrections and updates for Chadron Residential
- Convert land calculations from CAMA to County Solutions for uniformity of land values
- Update and maintain GIS files
- Assess Assessor Locations system coding for maximum reporting capabilities

2012 Tax Year

- Review Crawford
- Review Mobile Home Values through NADA for Crawford Mobile Homes
- New pictures for files
- Complete coding corrections and updates for Crawford Residential
- Convert land calculations from CAMA to County Solutions for uniformity of land values
- Update and maintain GIS files
- Assess Assessor Locations system coding for maximum reporting capabilities

2013

- Review Marsland & Whitney/Kenwood
- Review Mobile Home Values through NADA for Marsland & Whitney Mobile Homes
- New pictures for files
- Complete coding corrections and updates for Marsland & Whitney Residential
- Convert land calculations from CAMA to County Solutions for uniformity of land values
- Update and maintain GIS files
- Assess Assessor Locations system coding for maximum reporting capabilities

## 2011 Assessment Survey for Dawes County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	One
2.	<b>Appraiser(s) on staff:</b>
	None
3.	<b>Other full-time employees:</b>
	Two
4.	<b>Other part-time employees:</b>
	None
5.	<b>Number of shared employees:</b>
	None
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$151,567
7.	<b>Adopted budget, or granted budget if different from above:</b>
	\$148,750
8.	<b>Amount of the total budget set aside for appraisal work:</b>
	\$ 6,300
9.	<b>Appraisal/Reappraisal budget, if not part of the total budget:</b>
	\$ 17,500
10.	<b>Part of the budget that is dedicated to the computer system:</b>
	\$ 14,009
11.	<b>Amount of the total budget set aside for education/workshops:</b>
	\$ 3,300
12.	<b>Other miscellaneous funds:</b>
	\$125,141 (includes salaries)
13.	<b>Amount of last year's budget not used:</b>
	\$ 5,607

### B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	County Solutions
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	No
4.	<b>If so, who maintains the Cadastral Maps?</b>
	N/A
5.	<b>Does the county have GIS software?</b>
	Yes

6.	<b>Who maintains the GIS software and maps?</b>
	GIS Workshop
7.	<b>Personal Property software:</b>
	MIPS

### C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Chadron and Crawford
4.	<b>When was zoning implemented?</b>
	2002

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Stanard Appraisal
2.	<b>Other services:</b>
	GIS Workshop, MIPS



## 2011 Certification for Dawes County

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This is to certify that the 2011 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Dawes County Assessor.

Dated this 11th day of April, 2011.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

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Ruth A. Sorensen  
Property Tax Administrator



