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2012 Commission Summary for Dodge County

Residential Real Property - Current

Number of Sales	671	Median	98.53
Total Sales Price	\$77,625,892	Mean	104.66
Total Adj. Sales Price	\$77,625,892	Wgt. Mean	98.10
Total Assessed Value	\$76,148,735	Average Assessed Value of the Base	\$98,932
Avg. Adj. Sales Price	\$115,687	Avg. Assessed Value	\$113,485

Confidence Interval - Current

95% Median C.I	97.80 to 99.29
95% Wgt. Mean C.I	96.85 to 99.35
95% Mean C.I	101.65 to 107.67
% of Value of the Class of all Real Property Value in the	49.39
% of Records Sold in the Study Period	4.80
% of Value Sold in the Study Period	5.50

Residential Real Property - History

Year	Number of Sales	LOV	Median
2011	789	98	98
2010	810	98	98
2009	995	97	97
2008	1,144	97	97

2012 Commission Summary for Dodge County

Commercial Real Property - Current

Number of Sales	69	Median	98.00
Total Sales Price	\$24,087,142	Mean	101.43
Total Adj. Sales Price	\$24,087,142	Wgt. Mean	101.03
Total Assessed Value	\$24,335,500	Average Assessed Value of the Base	\$256,481
Avg. Adj. Sales Price	\$349,089	Avg. Assessed Value	\$352,688

Confidence Interval - Current

95% Median C.I	93.89 to 103.66
95% Wgt. Mean C.I	95.90 to 106.17
95% Mean C.I	94.39 to 108.47
% of Value of the Class of all Real Property Value in the County	14.62
% of Records Sold in the Study Period	4.32
% of Value Sold in the Study Period	5.94

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2011	79	97	97
2010	94	95	95
2009	109	96	96
2008	100	100	97

2012 Opinions of the Property Tax Administrator for Dodge County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	99	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	98	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	70	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 9th day of April, 2012.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

2012 Residential Assessment Actions for Dodge County

For 2012 the county conducted a market analysis of the residential properties in the county. The county studied the statistics and made adjustments to subclasses in which the statistics suggested values were outside the acceptable range.

The residential parcels in the town of Hooper were reduced by 11% based on sales indication. In addition to the assessment actions to subclasses of properties, the county also completed the pick-up work of new and omitted construction in the residential class.

2012 Residential Assessment Survey for Dodge County

1.	Valuation data collection done by:	
	Appraiser and Assistants	
2.	In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	1	Parcels within the town of Fremont and Inglewood. The Market in this area tends to be driven off the availability of K-12 schools. Large community closest to Omaha metro area. This area has the largest selection of goods and services.
	2	Parcels within the town of North Bend. The market in this area tends to be driven off the availability of a K-12 schools. This area is influenced more by the local economies of Columbus and Fremont.
	3	Parcels within the town of Hooper. The market in this area tends to be driven off the availability of a K-12 schools.
	4	Parcels within the towns of Dodge and Scribner. The Market in this area tends to be driven off the availability of a K-12 schools. These towns are located between West Point and Fremont and are influenced by those local economies.
	5	Parcels within the towns of Snyder and Uehling. This area does not have a school but tends to be a stronger market than Ames, Nickerson, and Winslow.
	6	Parcels located outside the corporate boundaries of any city. These rural residential properties are primarily acreages or rural subdivisions.
	7	Parcels located within Lakes A, B, and C. Contrary to the other lake properties, the lots in this area are owned with the dwellings.
	8	Parcels located within Lake D and other IOLs located throughout the county. These are all improvements on leased lands.
	9	Parcels located within the towns of Ames, Nickerson, Winslow. This area does not have a school and tends to be an area of lower quality dwellings.
3.	List and describe the approach(es) used to estimate the market value of residential properties.	
	Cost approach with depreciation from the market.	
4.	What is the costing year of the cost approach being used for each valuation grouping?	
	June, 2007.	
5.	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?	
	Depreciation schedules are developed using local market information.	
6.	Are individual depreciation tables developed for each valuation grouping?	

	Yes. Depreciation schedules are also developed for neighborhoods within many of the valuation groupings.
7.	When were the depreciation tables last updated for each valuation grouping?
	The county updates depreciation tables in conjunction with neighborhood revaluations.
8.	When was the last lot value study completed for each valuation grouping?
	Lot values are developed in conjunction with neighborhood revaluations.
9.	Describe the methodology used to determine the residential lot values?
	The county uses analysis of vacant lots to determine lot values.
10.	How do you determine whether a sold parcel is substantially changed?
	The county considers the overall change to market value in making the substantially changed determination rather than considering just the cost of the changes made. Substantial changes in market value result in the sale being removed from the qualified roster in the state sales file.

27 Dodge
RESIDENTIAL

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

Date Range: 7/1/2009 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 671
Total Sales Price : 77,625,892
Total Adj. Sales Price : 77,625,892
Total Assessed Value : 76,148,735
Avg. Adj. Sales Price : 115,687
Avg. Assessed Value : 113,485

MEDIAN : 99
WGT. MEAN : 98
MEAN : 105
COD : 15.35
PRD : 106.69

COV : 38.02
STD : 39.79
Avg. Abs. Dev : 15.12
MAX Sales Ratio : 690.00
MIN Sales Ratio : 56.86

95% Median C.I. : 97.80 to 99.29
95% Wgt. Mean C.I. : 96.85 to 99.35
95% Mean C.I. : 101.65 to 107.67

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-JUL-09 To 30-SEP-09	111	97.76	99.23	97.25	10.32	102.04	69.48	174.42	95.61 to 99.94	114,496	111,351
01-OCT-09 To 31-DEC-09	94	96.12	98.61	96.35	11.20	102.35	64.72	185.17	93.13 to 99.74	118,858	114,516
01-JAN-10 To 31-MAR-10	63	98.00	98.63	96.54	09.80	102.16	63.49	153.09	95.21 to 100.00	114,659	110,688
01-APR-10 To 30-JUN-10	113	97.53	96.72	94.48	09.21	102.37	66.66	156.75	94.66 to 98.31	120,281	113,642
01-JUL-10 To 30-SEP-10	75	97.12	107.02	100.22	17.20	106.79	78.64	314.11	95.03 to 101.62	127,440	127,718
01-OCT-10 To 31-DEC-10	62	99.43	100.11	98.85	09.96	101.27	60.70	145.60	96.68 to 102.86	117,388	116,039
01-JAN-11 To 31-MAR-11	52	101.79	105.42	100.83	11.63	104.55	82.33	203.88	98.42 to 105.91	118,781	119,763
01-APR-11 To 30-JUN-11	101	104.11	129.52	102.95	35.47	125.81	56.86	690.00	100.93 to 110.56	98,180	101,074
<u>Study Yrs</u>											
01-JUL-09 To 30-JUN-10	381	97.33	98.23	96.07	10.14	102.25	63.49	185.17	95.85 to 98.00	117,315	112,702
01-JUL-10 To 30-JUN-11	290	100.94	113.10	100.85	21.49	112.15	56.86	690.00	99.25 to 103.00	113,548	114,515
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	313	97.93	100.25	97.18	11.41	103.16	60.70	314.11	96.33 to 98.57	120,292	116,895
<u>ALL</u>	671	98.53	104.66	98.10	15.35	106.69	56.86	690.00	97.80 to 99.29	115,687	113,485

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	521	98.82	105.35	98.37	14.93	107.10	64.72	690.00	98.00 to 99.74	114,991	113,115
02	22	99.93	96.69	96.33	13.12	100.37	56.86	132.13	87.57 to 104.00	62,625	60,325
03	21	95.23	103.21	95.60	18.10	107.96	69.48	178.15	86.34 to 108.23	76,781	73,400
04	27	99.29	110.37	97.14	25.44	113.62	74.91	274.36	84.10 to 107.70	60,340	58,617
05	12	104.96	105.85	102.45	11.48	103.32	84.33	130.31	97.27 to 116.60	61,908	63,427
06	28	96.25	95.83	95.02	07.19	100.85	67.62	114.44	94.05 to 99.20	157,250	149,424
07	29	93.36	104.14	98.31	21.06	105.93	66.66	314.11	89.09 to 106.46	245,188	241,047
08	8	96.47	89.46	93.53	10.74	95.65	60.70	101.27	60.70 to 101.27	82,350	77,019
09	3	122.74	123.97	117.58	17.47	105.43	92.43	156.75	N/A	60,333	70,938
<u>ALL</u>	671	98.53	104.66	98.10	15.35	106.69	56.86	690.00	97.80 to 99.29	115,687	113,485

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	653	98.31	101.26	98.06	12.00	103.26	56.86	314.11	97.46 to 99.13	118,721	116,416
06											
07	18	175.09	228.04	128.24	65.47	177.82	71.10	690.00	114.36 to 262.25	5,602	7,184
<u>ALL</u>	671	98.53	104.66	98.10	15.35	106.69	56.86	690.00	97.80 to 99.29	115,687	113,485

27 Dodge
RESIDENTIAL

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 WGT. MEAN : 98
 MEAN : 105
 COD : 15.35
 PRD : 106.69

COV : 38.02
 STD : 39.79
 Avg. Abs. Dev : 15.12
 MAX Sales Ratio : 690.00
 MIN Sales Ratio : 56.86

95% Median C.I. : 97.80 to 99.29
 95% Wgt. Mean C.I. : 96.85 to 99.35
 95% Mean C.I. : 101.65 to 107.67

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	11	211.67	306.30	230.57	57.69	132.84	140.50	690.00	144.75 to 535.00	1,677	3,867	
Less Than 15,000	21	202.00	220.98	139.03	53.71	158.94	60.70	690.00	114.92 to 262.25	5,545	7,710	
Less Than 30,000	36	143.77	185.97	140.51	54.53	132.35	60.70	690.00	118.65 to 202.00	12,246	17,207	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	660	98.35	101.30	98.07	12.11	103.29	56.86	314.11	97.53 to 99.14	117,587	115,312	
Greater Than 14,999	650	98.27	100.90	98.04	11.63	102.92	56.86	314.11	97.46 to 99.13	119,245	116,903	
Greater Than 29,999	635	98.00	100.05	97.85	10.83	102.25	56.86	314.11	97.32 to 98.89	121,551	118,944	
<u>Incremental Ranges</u>												
0 TO 4,999	11	211.67	306.30	230.57	57.69	132.84	140.50	690.00	144.75 to 535.00	1,677	3,867	
5,000 TO 14,999	10	114.64	127.13	121.80	34.02	104.38	60.70	274.36	71.53 to 202.00	9,800	11,936	
15,000 TO 29,999	15	142.27	136.96	141.05	22.52	97.10	71.10	228.27	111.40 to 158.95	21,626	30,503	
30,000 TO 59,999	82	106.50	112.20	111.17	17.00	100.93	56.86	187.08	103.38 to 111.64	47,259	52,538	
60,000 TO 99,999	221	98.00	100.48	100.35	11.28	100.13	63.49	153.09	96.41 to 99.96	82,332	82,621	
100,000 TO 149,999	187	97.27	98.08	98.06	08.46	100.02	69.00	314.11	96.11 to 98.53	122,257	119,884	
150,000 TO 249,999	107	96.41	95.50	95.37	07.22	100.14	67.62	116.19	92.09 to 98.42	181,555	173,147	
250,000 TO 499,999	34	93.59	93.48	93.12	06.91	100.39	66.66	110.63	90.97 to 98.74	307,088	285,966	
500,000 TO 999,999	4	97.82	96.61	96.18	12.45	100.45	79.76	111.03	N/A	596,250	573,476	
1,000,000 +												
<u>ALL</u>	671	98.53	104.66	98.10	15.35	106.69	56.86	690.00	97.80 to 99.29	115,687	113,485	

**2012 Correlation Section
for Dodge County**

A. Residential Real Property

The residential market in Dodge County is comprised of 9 valuation groupings that represent areas with different economic influences in the county. The influences in the residential market primarily involve location relative to education centers. The residential market in general has remained flat, as the change in the Form 45 of the Abstract of Assessment suggests.

Analysis of the statistics indicates that Valuation Grouping 05 has 12 sales with a median ratio of 104.96%. This Grouping consists of parcels within the towns of Snyder and Uehling which are considered to be a common market. The average sale price of parcels in this grouping is about \$62,000. A review of the sample indicates that low dollar sales are impacting the statistical indicators. The hypothetical removal of one sale of \$12,000 produces a median ratio of 100.00 and the removal of another sale of \$16,000 produces a median of 98.89. Considering the hypothetical removal of the two lowest-dollar sales suggests current values are acceptable, any percentage reduction applied to this subclass would likely move the true level of value below the acceptable range. Although there is insufficient information to determine a point estimate of the level of value, the analysis suggests the 2012 assessed values in VG 05 are acceptable.

In correlating the analyses, the opinion of the PTA is that the level of value is 98%, and it is best measured by the median measure of central tendency. The median measure was calculated using a sufficient number of sales, and because the County applies assessment practices to the sold and unsold parcels in a similar manner, the median ratio calculated from the sales file accurately reflects the level of value for the population.

**2012 Correlation Section
for Dodge County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.

2012 Correlation Section for Dodge County

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 of 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 International Association of Assessing Officers (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.

2012 Correlation Section for Dodge County

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 IAAO 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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

**2012 Correlation Section
for Dodge County**

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. 239.

2012 Commercial Assessment Actions for Dodge County

No changes to the commercial and industrial class of property were reported for 2012. The County conducted a market analysis and determined the level of value was within the acceptable range for the class and that no individual valuation groupings had sufficient information to indicate an adjustment was necessary.

Other assessed value changes were made to properties in the county based on pick-up of new and omitted construction.

2012 Commercial Assessment Survey for Dodge County

1.	Valuation data collection done by:	
	Appraiser and Assistants	
2.	In your opinion, what are the valuation groupings recognized in the County and describe the unique characteristics of each grouping:	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	1	All commercial parcels within the town of Fremont and within the suburban area of Fremont
	2	All commercial parcels in the small towns and rural areas
3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	Cost approach is primarily used with depreciation established from sale information, although income information is used when sufficient data is available.	
3a.	Describe the process used to value unique commercial properties.	
	The county looks outside of the county for comparable sales	
4.	What is the costing year of the cost approach being used for each valuation grouping?	
	June, 2007	
5.	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?	
	Depreciation tables are determined using local market information.	
6.	Are individual depreciation tables developed for each valuation grouping?	
	Yes	
7.	When were the depreciation tables last updated for each valuation grouping?	
	Tables are updated in conjunction with neighborhood revaluations.	
8.	When was the last lot value study completed for each valuation grouping?	
	Lot values were last changed for assessment year 2008.	
9.	Describe the methodology used to determine the commercial lot values.	
	Vacant sales analysis primarily.	
10.	How do you determine whether a sold parcel is substantially changed?	
	The county considers the overall change to market value in making the substantially changed determination rather than considering just the cost of the changes made. Substantial changes in market value result in the sale being removed from the qualified roster in the state sales file.	

27 Dodge
COMMERCIAL

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 69
Total Sales Price : 24,087,142
Total Adj. Sales Price : 24,087,142
Total Assessed Value : 24,335,500
Avg. Adj. Sales Price : 349,089
Avg. Assessed Value : 352,688

MEDIAN : 98
WGT. MEAN : 101
MEAN : 101
COD : 19.80
PRD : 100.40

COV : 29.42
STD : 29.84
Avg. Abs. Dev : 19.40
MAX Sales Ratio : 244.11
MIN Sales Ratio : 34.17

95% Median C.I. : 93.89 to 103.66
95% Wgt. Mean C.I. : 95.90 to 106.17
95% Mean C.I. : 94.39 to 108.47

Printed:4/5/2012 8:24:00PM

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	5	92.76	94.62	94.70	13.89	99.92	67.25	116.92	N/A	82,160	77,808
01-OCT-08 To 31-DEC-08	3	100.11	104.01	104.81	09.11	99.24	92.28	119.65	N/A	98,333	103,062
01-JAN-09 To 31-MAR-09	5	76.43	86.11	86.32	23.38	99.76	56.51	118.92	N/A	165,200	142,608
01-APR-09 To 30-JUN-09	8	88.74	86.45	89.41	27.43	96.69	34.17	142.34	34.17 to 142.34	203,750	182,177
01-JUL-09 To 30-SEP-09	2	118.72	118.72	121.35	02.29	97.83	116.00	121.44	N/A	546,250	662,890
01-OCT-09 To 31-DEC-09	4	94.41	92.30	93.03	09.49	99.22	76.70	103.66	N/A	303,750	282,591
01-JAN-10 To 31-MAR-10	4	95.80	107.15	105.25	15.97	101.81	88.68	148.33	N/A	60,750	63,938
01-APR-10 To 30-JUN-10	8	101.07	99.71	102.92	05.32	96.88	88.04	109.55	88.04 to 109.55	1,164,549	1,198,606
01-JUL-10 To 30-SEP-10	7	98.97	101.33	102.48	19.35	98.88	59.36	134.36	59.36 to 134.36	178,200	182,611
01-OCT-10 To 31-DEC-10	11	102.07	116.75	100.36	30.39	116.33	70.54	244.11	71.12 to 159.63	568,868	570,915
01-JAN-11 To 31-MAR-11	6	102.94	107.00	98.58	21.15	108.54	74.28	143.49	74.28 to 143.49	138,667	136,694
01-APR-11 To 30-JUN-11	6	97.84	103.82	109.16	22.68	95.11	72.10	174.93	72.10 to 174.93	120,250	131,262
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	21	92.76	90.82	90.73	20.52	100.10	34.17	142.34	75.86 to 105.46	150,562	136,604
01-JUL-09 To 30-JUN-10	18	99.12	101.83	103.66	10.39	98.23	76.70	148.33	93.89 to 104.37	659,272	683,374
01-JUL-10 To 30-JUN-11	30	98.49	108.61	101.19	25.18	107.33	59.36	244.11	90.28 to 115.60	301,948	305,536
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	19	96.69	90.99	97.13	20.91	93.68	34.17	142.34	75.86 to 106.12	250,711	243,505
01-JAN-10 To 31-DEC-10	30	99.18	107.33	101.98	19.77	105.25	59.36	244.11	94.85 to 109.55	568,811	580,098
<u>ALL</u>	69	98.00	101.43	101.03	19.80	100.40	34.17	244.11	93.89 to 103.66	349,089	352,688

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	50	98.42	105.30	102.02	18.66	103.22	61.17	244.11	95.59 to 103.67	440,939	449,828
02	19	92.76	91.25	90.39	23.21	100.95	34.17	134.36	70.54 to 115.60	107,379	97,058
<u>ALL</u>	69	98.00	101.43	101.03	19.80	100.40	34.17	244.11	93.89 to 103.66	349,089	352,688

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	2	118.86	118.86	118.86	00.06	100.00	118.79	118.92	N/A	117,000	139,068
03	54	95.84	99.69	99.09	20.39	100.61	34.17	244.11	90.28 to 102.07	376,873	373,452
04	13	102.81	105.99	111.11	17.15	95.39	61.17	159.63	94.85 to 123.53	269,385	299,305
<u>ALL</u>	69	98.00	101.43	101.03	19.80	100.40	34.17	244.11	93.89 to 103.66	349,089	352,688

27 Dodge
COMMERCIAL

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 69
Total Sales Price : 24,087,142
Total Adj. Sales Price : 24,087,142
Total Assessed Value : 24,335,500
Avg. Adj. Sales Price : 349,089
Avg. Assessed Value : 352,688

MEDIAN : 98
WGT. MEAN : 101
MEAN : 101
COD : 19.80
PRD : 100.40

COV : 29.42
STD : 29.84
Avg. Abs. Dev : 19.40
MAX Sales Ratio : 244.11
MIN Sales Ratio : 34.17

95% Median C.I. : 93.89 to 103.66
95% Wgt. Mean C.I. : 95.90 to 106.17
95% Mean C.I. : 94.39 to 108.47

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	2	81.52	81.52	81.95	11.31	99.48	72.30	90.73	N/A	10,500	8,605	
Less Than 30,000	7	95.03	99.88	102.63	19.21	97.32	72.30	134.36	72.30 to 134.36	18,214	18,694	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	69	98.00	101.43	101.03	19.80	100.40	34.17	244.11	93.89 to 103.66	349,089	352,688	
Greater Than 14,999	67	98.00	102.02	101.05	19.89	100.96	34.17	244.11	94.85 to 103.67	359,196	362,960	
Greater Than 29,999	62	98.00	101.60	101.02	19.88	100.57	34.17	244.11	93.89 to 103.66	386,446	390,398	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	2	81.52	81.52	81.95	11.31	99.48	72.30	90.73	N/A	10,500	8,605	
15,000 TO 29,999	5	115.60	107.22	106.71	13.88	100.48	75.12	134.36	N/A	21,300	22,729	
30,000 TO 59,999	9	116.92	120.73	120.83	33.19	99.92	56.51	244.11	59.36 to 148.33	47,478	57,368	
60,000 TO 99,999	11	92.76	94.07	93.72	12.59	100.37	67.25	119.65	70.54 to 110.28	83,355	78,121	
100,000 TO 149,999	10	107.84	111.69	114.04	17.86	97.94	72.10	174.93	85.81 to 132.54	118,000	134,565	
150,000 TO 249,999	13	96.01	93.40	92.70	08.51	100.76	71.12	109.87	80.79 to 102.81	188,923	175,132	
250,000 TO 499,999	13	93.89	94.61	98.51	25.14	96.04	34.17	159.63	75.86 to 127.95	314,654	309,981	
500,000 TO 999,999	2	100.80	100.80	100.69	01.94	100.11	98.84	102.75	N/A	737,500	742,613	
1,000,000 +	4	102.87	103.87	102.07	08.45	101.76	88.29	121.44	N/A	3,353,486	3,422,914	
<u>ALL</u>	69	98.00	101.43	101.03	19.80	100.40	34.17	244.11	93.89 to 103.66	349,089	352,688	

27 Dodge
COMMERCIAL

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

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95% Mean C.I. : 94.39 to 108.47

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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	4	91.75	87.24	90.13	13.30	96.79	59.36	106.12	N/A	65,200	58,763
297	1	95.59	95.59	95.59	00.00	100.00	95.59	95.59	N/A	240,000	229,415
304	1	102.07	102.07	102.07	00.00	100.00	102.07	102.07	N/A	2,266,052	2,312,870
306	1	98.84	98.84	98.84	00.00	100.00	98.84	98.84	N/A	775,000	765,990
309	1	75.12	75.12	75.12	00.00	100.00	75.12	75.12	N/A	26,000	19,530
341	3	75.86	79.09	79.53	08.42	99.45	71.12	90.28	N/A	236,667	188,232
344	10	101.46	110.74	106.63	18.25	103.85	80.79	174.93	88.52 to 143.49	144,500	154,087
351	1	98.00	98.00	98.00	00.00	100.00	98.00	98.00	N/A	103,000	100,940
352	6	104.14	105.33	92.44	10.25	113.94	88.29	118.92	88.29 to 118.92	530,333	490,259
353	6	99.35	99.02	90.51	11.09	109.40	76.70	116.92	76.70 to 116.92	106,317	96,229
386	1	94.85	94.85	94.85	00.00	100.00	94.85	94.85	N/A	468,000	443,885
391	2	80.07	80.07	79.37	09.95	100.88	72.10	88.04	N/A	105,750	83,935
405	1	93.89	93.89	93.89	00.00	100.00	93.89	93.89	N/A	330,000	309,840
406	11	99.39	104.49	104.35	14.78	100.13	72.30	148.33	88.68 to 127.95	796,854	831,490
407	2	146.09	146.09	153.27	09.28	95.32	132.54	159.63	N/A	294,000	450,628
419	3	76.43	84.31	89.95	47.18	93.73	34.17	142.34	N/A	321,667	289,353
426	1	134.36	134.36	134.36	00.00	100.00	134.36	134.36	N/A	25,000	33,590
442	1	244.11	244.11	244.11	00.00	100.00	244.11	244.11	N/A	48,000	117,175
453	1	105.10	105.10	105.10	00.00	100.00	105.10	105.10	N/A	77,500	81,450
459	1	115.60	115.60	115.60	00.00	100.00	115.60	115.60	N/A	20,000	23,120
470	1	104.37	104.37	104.37	00.00	100.00	104.37	104.37	N/A	42,000	43,835
493	1	70.54	70.54	70.54	00.00	100.00	70.54	70.54	N/A	80,000	56,435
494	3	121.44	115.91	114.31	05.71	101.40	102.75	123.53	N/A	607,500	694,463
528	5	74.28	77.50	78.30	15.17	98.98	61.17	98.97	N/A	189,700	148,533
554	1	56.51	56.51	56.51	00.00	100.00	56.51	56.51	N/A	50,000	28,255
<u>ALL</u>	<u>69</u>	98.00	101.43	101.03	19.80	100.40	34.17	244.11	93.89 to 103.66	349,089	352,688

**2012 Correlation Section
for Dodge County**

A. Commercial Real Property

The commercial market in Dodge County is anchored primarily by the various manufacturing facilities in Fremont and the agricultural economy in general. The commercial markets in the smaller communities, which make up Valuation Group 2, are influenced by the proximity to the larger towns that serve as the area commercial hubs. The local economies in the rural areas have been fueled by the prospering agricultural sector.

The market in this region has remained relatively flat, and assessments have followed. Over the past 10 years the commercial assessments have increased by an average of 3.5% per year in Dodge County, but only averaged a .6% per year increase in the past three years. With relatively few changes in assessment actions and the flat market, it is expected to see acceptable statistics produced from the commercial ratio study.

Diversity in the commercial sales file is indicated by the coefficient of dispersion. The range of ratios indicates a spread consistent with expectations in a county with a diverse nature of commercial properties. Although reasonable disparity exists, analysis of the commercial statistics suggests the level of value is within the acceptable range, as measured by the median measure of central tendency. The median measure was calculated using a sufficient number of sales, and because the County applies assessment practices to the sold and unsold parcels in a similar manner, the median ratio calculated from the sales file appears to represent the level of value for the commercial class of property.

**2012 Correlation Section
for Dodge County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.

2012 Correlation Section for Dodge County

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 of 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 International Association of Assessing Officers (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.

2012 Correlation Section for Dodge County

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 IAAO 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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

**2012 Correlation Section
for Dodge County**

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. 239.

2012 Agricultural Assessment Actions for Dodge County

For 2012 the County analyzed sales in the area to identify the market movement in each of the two agricultural market areas. In the prior year, the dry land had different values between the two areas but irrigated and grass were valued the same. Analysis of sales indicates the increases necessary in the existing market areas resulted in very similar values. Therefore, the county maintained the structure of the two market areas for purposes of the abstract, however a common set of agricultural land values exists in the entire county.

The assessed values for irrigated land increased 8 percent across the county while grass increased from 18 to 29%. Dry land increased 18% in Market Area 1 and increased approximately 7% to result in a common set of dry land values.

2012 Agricultural Assessment Survey for Dodge County

1.	Valuation data collection done by:	
	Appraiser and Staff	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	Market Area	Description of unique characteristics
	1	Approximately the Southern half of the county which is made up of soils and productivity associated with the Platte River Valley. A majority of acres in this area are irrigated.
	2	Approximately the Northern half of the county which is primarily dryland and has little subsurface water available for irrigation.
3.	Describe the process that is used to determine and monitor market areas.	
	The county analyzes the sale prices and physically reviews the sold property. Similar sale prices are grouped together for further analysis. Sales questionnaires are also sent on each sale to determine whether non ag influences exist and to determine if the sale was arm's length.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	Rural residential parcels are stratified by area and analyzed to determine if value differences exist. Recreational properties are mostly confined to areas adjoining the Platte and Elkhorn Rivers and Maple Creek. Values are determined using sales within those areas.	
5.	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?	
	Yes	
6.	What process is used to annually update land use? (Physical inspection, FSA maps, etc.)	
	The county uses information gathered from physical inspection, FSA information, and other info brought forward by the land owner such as NRD certifications.	
7.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.	
	Sales are monitored and questionnaires are reviewed to determine if influencing factors exist.	
8.	Have special valuation applications been filed in the county? If yes, is there a value difference for the special valuation parcels.	
	Applications have been filed and yes, there is a difference in valuation as defined in the special value methodology.	
9.	How do you determine whether a sold parcel is substantially changed?	
	The county considers the overall change to market value in making the substantially changed determination rather than considering just the cost of the changes made. Substantial changes in market value result in the sale being removed from the qualified roster in the state sales file.	

27 Dodge
AGRICULTURAL LAND

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 93
Total Sales Price : 38,582,052
Total Adj. Sales Price : 38,817,384
Total Assessed Value : 25,797,349
Avg. Adj. Sales Price : 417,391
Avg. Assessed Value : 277,391

MEDIAN : 70
WGT. MEAN : 66
MEAN : 71
COD : 22.41
PRD : 107.22

COV : 29.40
STD : 20.95
Avg. Abs. Dev : 15.59
MAX Sales Ratio : 139.13
MIN Sales Ratio : 04.83

95% Median C.I. : 62.95 to 73.93
95% Wgt. Mean C.I. : 62.97 to 69.94
95% Mean C.I. : 67.00 to 75.52

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DATE OF SALE *

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<u>Qtrts</u>											
01-JUL-08 To 30-SEP-08	4	79.99	80.38	61.25	22.60	131.23	52.94	108.62	N/A	447,235	273,926
01-OCT-08 To 31-DEC-08	11	77.75	80.12	75.48	17.81	106.15	54.15	138.72	60.98 to 96.36	307,605	232,192
01-JAN-09 To 31-MAR-09	7	85.11	89.43	88.00	10.92	101.63	74.21	108.82	74.21 to 108.82	295,451	260,004
01-APR-09 To 30-JUN-09	6	77.27	79.14	74.92	09.25	105.63	66.59	101.03	66.59 to 101.03	535,386	401,088
01-JUL-09 To 30-SEP-09	5	59.27	49.87	42.26	36.43	118.01	04.83	76.42	N/A	426,985	180,446
01-OCT-09 To 31-DEC-09	11	77.19	79.22	72.44	17.32	109.36	51.54	114.68	59.76 to 97.18	448,182	324,643
01-JAN-10 To 31-MAR-10	7	70.16	70.14	69.36	15.59	101.12	51.05	93.47	51.05 to 93.47	274,153	190,142
01-APR-10 To 30-JUN-10	5	69.58	72.69	71.60	16.94	101.52	56.75	106.58	N/A	285,547	204,447
01-JUL-10 To 30-SEP-10	4	62.98	65.23	68.03	10.07	95.88	55.92	79.05	N/A	448,712	305,236
01-OCT-10 To 31-DEC-10	18	59.33	67.32	61.75	22.96	109.02	44.82	139.13	52.58 to 66.12	483,123	298,329
01-JAN-11 To 31-MAR-11	7	56.77	58.08	58.05	10.22	100.05	48.53	70.04	48.53 to 70.04	391,862	227,485
01-APR-11 To 30-JUN-11	8	52.40	58.57	61.70	22.88	94.93	42.09	87.72	42.09 to 87.72	589,812	363,898
<u>Study Yrs</u>											
01-JUL-08 To 30-JUN-09	28	79.49	82.28	75.35	15.93	109.20	52.94	138.72	73.93 to 85.11	373,324	281,299
01-JUL-09 To 30-JUN-10	28	70.16	70.54	65.57	21.12	107.58	04.83	114.68	60.70 to 77.19	371,848	243,805
01-JUL-10 To 30-JUN-11	37	58.25	63.46	61.80	20.00	102.69	42.09	139.13	55.22 to 62.95	485,205	299,850
<u>Calendar Yrs</u>											
01-JAN-09 To 31-DEC-09	29	77.19	76.61	70.47	18.68	108.71	04.83	114.68	72.29 to 85.11	425,703	299,995
01-JAN-10 To 31-DEC-10	34	62.54	68.45	64.63	20.16	105.91	44.82	139.13	58.25 to 69.58	406,996	263,062
<u>ALL</u>	93	69.58	71.26	66.46	22.41	107.22	04.83	139.13	62.95 to 73.93	417,391	277,391

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	55	69.35	72.05	66.32	23.46	108.64	04.83	138.72	63.01 to 77.42	478,932	317,634
2	38	70.76	70.10	66.75	20.60	105.02	44.82	139.13	58.25 to 77.11	328,318	219,145
<u>ALL</u>	93	69.58	71.26	66.46	22.41	107.22	04.83	139.13	62.95 to 73.93	417,391	277,391

27 Dodge
AGRICULTURAL LAND

PAD 2012 R&O Statistics (Using 2012 Values)

Qualified

Date Range: 7/1/2008 To 6/30/2011 Posted on: 3/21/2012

Number of Sales : 93
 Total Sales Price : 38,582,052
 Total Adj. Sales Price : 38,817,384
 Total Assessed Value : 25,797,349
 Avg. Adj. Sales Price : 417,391
 Avg. Assessed Value : 277,391

MEDIAN : 70
 WGT. MEAN : 66
 MEAN : 71
 COD : 22.41
 PRD : 107.22

COV : 29.40
 STD : 20.95
 Avg. Abs. Dev : 15.59
 MAX Sales Ratio : 139.13
 MIN Sales Ratio : 04.83

95% Median C.I. : 62.95 to 73.93
 95% Wgt. Mean C.I. : 62.97 to 69.94
 95% Mean C.I. : 67.00 to 75.52

Printed:4/5/2012 8:24:01PM

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	14	68.34	66.02	61.21	23.31	107.86	04.83	104.28	51.54 to 85.11	531,095	325,060
1	13	67.10	65.17	60.28	24.43	108.11	04.83	104.28	51.54 to 85.11	540,410	325,774
2	1	77.02	77.02	77.02	00.00	100.00	77.02	77.02	N/A	410,000	315,781
_____Dry_____											
County	40	68.06	72.38	68.53	23.79	105.62	44.82	139.13	59.50 to 77.11	316,928	217,198
1	16	68.06	76.91	73.07	27.02	105.26	50.17	138.72	58.06 to 97.18	305,258	223,049
2	24	67.08	69.36	65.69	21.96	105.59	44.82	139.13	56.75 to 77.75	324,708	213,296
_____Grass_____											
County	1	96.36	96.36	96.36	00.00	100.00	96.36	96.36	N/A	67,100	64,660
1	1	96.36	96.36	96.36	00.00	100.00	96.36	96.36	N/A	67,100	64,660
_____ALL_____	93	69.58	71.26	66.46	22.41	107.22	04.83	139.13	62.95 to 73.93	417,391	277,391

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	27	69.58	68.37	65.10	20.80	105.02	04.83	108.62	56.77 to 77.42	588,522	383,104
1	22	68.34	68.63	64.49	22.91	106.42	04.83	108.62	56.77 to 80.46	639,823	412,621
2	5	71.67	67.23	69.80	12.25	96.32	55.07	77.19	N/A	362,800	253,232
_____Dry_____											
County	49	70.00	72.73	68.56	22.49	106.08	44.82	139.13	60.98 to 77.11	317,511	217,699
1	21	66.12	75.28	71.82	24.30	104.82	50.17	138.72	59.15 to 84.66	309,097	221,979
2	28	72.54	70.83	66.24	20.94	106.93	44.82	139.13	58.25 to 78.07	323,821	214,490
_____Grass_____											
County	3	93.82	86.67	85.03	09.42	101.93	69.84	96.36	N/A	123,278	104,818
1	2	95.09	95.09	94.57	01.34	100.55	93.82	96.36	N/A	113,550	107,388
2	1	69.84	69.84	69.84	00.00	100.00	69.84	69.84	N/A	142,735	99,680
_____ALL_____	93	69.58	71.26	66.46	22.41	107.22	04.83	139.13	62.95 to 73.93	417,391	277,391

Dodge County 2012 Average LCG Value Comparison

	County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
27.10	Dodge	1	4,210	3,915	3,640	3,385	2,966	2,925	2,720	2,535	3,520
11.20	Burt	2	3,525	3,425	#DIV/0!	2,990	2,766	2,855	2,215	1,715	3,191
89.10	Washington	1	3,950	3,850	3,560	3,240	3,145	2,850	2,210	1,840	3,386
20.20	Cuming	2	3,690	3,699	3,439	3,335	3,103	3,095	2,590	2,048	3,369
20.40	Cuming	4	3,777	3,782	3,541	3,501	3,216	3,211	2,729	2,732	3,481
19.10	Colfax	1	4,410	4,120	4,020	3,880	3,530	3,300	2,800	2,500	3,806
78.20	Saunders	2	4,213	3,865	3,815	3,614	3,415	2,805	2,440	2,514	3,916
28.10	Douglas	1	3,000	3,000	2,996	3,000	3,000	3,000	3,000	3,000	3,000

	County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
	Dodge	1	3,895	3,625	3,370	3,135	2,629	2,535	2,300	1,890	3,200
	Burt	2	3,460	3,340	3,085	2,950	2,818	2,815	2,135	1,635	3,002
	Washington	1	3,790	3,720	3,500	3,030	2,845	2,790	2,150	1,620	3,118
	Cuming	2	3,515	3,515	3,255	3,229	2,920	2,917	2,405	2,382	3,141
	Cuming	4	3,595	3,595	3,350	3,318	3,017	2,900	2,354	1,890	3,260
	Colfax	1	3,490	3,267	3,210	3,017	2,938	2,675	1,979	1,593	2,831
	Saunders	2	3,974	3,750	3,602	3,436	3,238	2,789	2,350	2,407	3,589
	Douglas	1	2,899	2,899	2,898	2,897	2,900	2,898	2,899	2,898	2,899

	County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
	Dodge	1	1,303	1,444	1,125	1,250	1,411	1,130	1,090	930	1,198
	Burt	2	1,470	1,435	1,607	1,057	1,304	1,196	1,188	1,005	1,217
	Washington	1	1,535	1,370	1,255	1,120	1,100	985	940	850	1,108
	Cuming	2	1,629	1,651	1,472	1,421	1,501	1,275	1,219	611	1,365
	Cuming	4	1,828	1,686	1,576	1,442	1,338	1,275	1,068	775	1,331
	Colfax	1	1,140	1,140	1,040	1,040	985	985	885	885	982
	Saunders	2	1,581	1,378	1,017	1,674	1,076	962	892	608	1,155
	Douglas	1	1,400	1,390	1,400	1,400	1,400	1,400	1,399	1,391	1,396

*Land capability grouping averages calculated using data reported on the 2012 Form 45, Abstract of Assessment

2012

Methodology for Special Valuation

Dodge County

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

A. Identification of the influenced area:

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

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

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

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

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

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

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

Analysis of sales in the special valuation areas creates a market value for properties that are influenced by other use purposes. In the case of recreational sales, these sales will be located as near the subject property as possible. After analysis of sales along both rivers in the county, the recreational value was set at a price reflective of the use as other than agricultural usage.

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

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

For 2012, non-influenced market areas 1 and 2 were analyzed and the sales supported that two market areas were sufficient.

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

Agricultural Market	Special Valuation Areas
1	7, 9, 10, 11, 12
2	5

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

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

N/A

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

N/A

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

N/A

Page Three

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

N/A

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

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

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

Cathy Gusman
State Assessment Manager for Dodge County

June Racely
State Appraiser I for Dodge County

2012 Correlation Section for Dodge County

A. Agricultural Land

The agricultural land class of property in Dodge County is divided into two market areas. The southern market area in the county parallels the Platte River Valley, and is predominately irrigated crop land. The characteristics of this area only extend West to Colfax County. The remaining land in the county is primarily dry land and makes up Market Area two. For this area, comparability extends to the Counties to the East and North.

For 2012 the county assessor analyzed the markets in both market areas and recognized they had become one, similar to Colfax and Platte Counties who are geologically similar to Dodge County. While the assessor continues to classify parcels based on two different market areas, the schedule of values is identical for both areas. For measurement purposes, this county is considered in the analysis as one market.

The sales within Dodge County reflect a larger occurrence of new year sales. Analysis of the representativeness by majority land use indicates the profile of the sales file and profile of the county are nearly identical. To correct the deficiencies identified in the sample, sales were included in the oldest two years to ensure the sales sample is proportionate in all three years and produces a statistical indicator valid for equalization comparisons.

The statistics suggest values are acceptable in the irrigated and dry land subclasses. With insufficient information to measure the grass values, a comparison was drawn to neighboring counties. This indicates that although grass is a relatively small portion of the agricultural base, the values are reasonably similar to surrounding counties.

Analysis of the 2012 assessed values indicates the overall level of value to be 70 percent of market value. This is indicated by the median measure of central tendency for all three samples. Analysis of the irrigated, dry crop, and grass land using all available information suggests the values established are within the acceptable range, indicating this class is valued both uniformly and proportionately.

A1. Correlation for Special Valuation of Agricultural Land

A review of the agricultural land values in Dodge County in areas that have non-agricultural influences indicates the assessed values used are similar to areas in the County where no non agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for special valuation of agricultural land in Dodge County is 70 percent, as indicated by the agricultural statistics.

**2012 Correlation Section
for Dodge County**

B. Analysis of Sales Verification

Neb. Rev. Stat. § 77-1327(2) (2011) 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 (2010), 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 Nebraska Department of Revenue, Property Assessment Division (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.

2012 Correlation Section for Dodge County

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 of 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 International Association of Assessing Officers (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.

2012 Correlation Section for Dodge County

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 IAAO 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 on Ratio Studies, adopted by the International Association of Assessing Officers, January, 2010, recommends that the PRD should lie between 98 and 103. This range is

**2012 Correlation Section
for Dodge County**

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. 239.

Total Real Property Sum Lines 17, 25, & 30	Records : 19,806	Value : 2,802,910,351	Growth 24,997,427	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	513	9,137,820	211	15,090,620	100	3,676,820	824	27,905,260	
02. Res Improve Land	10,917	183,149,965	1,082	25,917,975	991	40,041,100	12,990	249,109,040	
03. Res Improvements	10,917	906,477,653	1,082	82,712,200	991	110,455,920	12,990	1,099,645,773	
04. Res Total	11,430	1,098,765,438	1,293	123,720,795	1,091	154,173,840	13,814	1,376,660,073	6,580,072
% of Res Total	82.74	79.81	9.36	8.99	7.90	11.20	69.75	49.12	26.32
05. Com UnImp Land	164	9,063,990	33	1,504,340	4	67,900	201	10,636,230	
06. Com Improve Land	985	60,868,780	91	4,950,745	23	267,705	1,099	66,087,230	
07. Com Improvements	985	198,235,135	91	21,337,470	23	2,129,530	1,099	221,702,135	
08. Com Total	1,149	268,167,905	124	27,792,555	27	2,465,135	1,300	298,425,595	5,487,600
% of Com Total	88.38	89.86	9.54	9.31	2.08	0.83	6.56	10.65	21.95
09. Ind UnImp Land	49	1,844,560	32	1,540,260	0	0	81	3,384,820	
10. Ind Improve Land	123	6,231,285	92	5,067,875	2	74,275	217	11,373,435	
11. Ind Improvements	123	47,543,955	92	48,751,970	2	377,210	217	96,673,135	
12. Ind Total	172	55,619,800	124	55,360,105	2	451,485	298	111,431,390	9,821,555
% of Ind Total	57.72	49.91	41.61	49.68	0.67	0.41	1.50	3.98	39.29
13. Rec UnImp Land	0	0	35	1,439,160	117	4,303,195	152	5,742,355	
14. Rec Improve Land	0	0	6	504,440	21	891,385	27	1,395,825	
15. Rec Improvements	0	0	6	137,670	21	418,335	27	556,005	
16. Rec Total	0	0	41	2,081,270	138	5,612,915	179	7,694,185	0
% of Rec Total	0.00	0.00	22.91	27.05	77.09	72.95	0.90	0.27	0.00
Res & Rec Total	11,430	1,098,765,438	1,334	125,802,065	1,229	159,786,755	13,993	1,384,354,258	6,580,072
% of Res & Rec Total	81.68	79.37	9.53	9.09	8.78	11.54	70.65	49.39	26.32
Com & Ind Total	1,321	323,787,705	248	83,152,660	29	2,916,620	1,598	409,856,985	15,309,155
% of Com & Ind Total	82.67	79.00	15.52	20.29	1.81	0.71	8.07	14.62	61.24
17. Taxable Total	12,751	1,422,553,143	1,582	208,954,725	1,258	162,703,375	15,591	1,794,211,243	21,889,227
% of Taxable Total	81.78	79.29	10.15	11.65	8.07	9.07	78.72	64.01	87.57

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	68,575	0	0	0	0
19. Commercial	22	2,319,980	3,651,575	0	0	0
20. Industrial	3	1,720,540	8,907,895	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	1	68,575	0
19. Commercial	0	0	0	22	2,319,980	3,651,575
20. Industrial	0	0	0	3	1,720,540	8,907,895
21. Other	0	0	0	0	0	0
22. Total Sch II				26	4,109,095	12,559,470

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	480	152	191	823

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	7	319,640	370	64,436,340	2,913	618,216,430	3,290	682,972,410
28. Ag-Improved Land	0	0	92	21,523,370	776	225,969,280	868	247,492,650
29. Ag Improvements	0	0	104	7,160,550	821	71,073,498	925	78,234,048
30. Ag Total							4,215	1,008,699,108

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	1.00	15,000	
32. HomeSite Improv Land	0	0.00	0	62	65.00	1,374,500	
33. HomeSite Improvements	0	0.00	0	62	0.00	6,160,130	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	12	154.21	277,125	
36. FarmSite Improv Land	0	0.00	0	87	208.38	812,020	
37. FarmSite Improvements	0	0.00	0	99	0.00	1,000,420	
38. FarmSite Total							
39. Road & Ditches	0	0.50	0	0	56.71	0	
40. Other- Non Ag Use	0	0.00	0	0	51.28	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	12	13.00	212,500	13	14.00	227,500	
32. HomeSite Improv Land	579	619.54	10,285,140	641	684.54	11,659,640	
33. HomeSite Improvements	582	0.00	48,460,728	644	0.00	54,620,858	2,606,240
34. HomeSite Total				657	698.54	66,507,998	
35. FarmSite UnImp Land	59	190.30	368,105	71	344.51	645,230	
36. FarmSite Improv Land	745	1,792.30	5,238,375	832	2,000.68	6,050,395	
37. FarmSite Improvements	788	0.00	22,612,770	887	0.00	23,613,190	501,960
38. FarmSite Total				958	2,345.19	30,308,815	
39. Road & Ditches	0	783.37	0	0	840.58	0	
40. Other- Non Ag Use	0	708.13	284,710	0	759.41	284,710	
41. Total Section VI				1,615	4,643.72	97,101,523	3,108,200

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	3	286.99	264,260	3	286.99	264,260

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	1.30	4,715	362	24,842.00	79,683,880
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2,612	206,370.34	692,120,113	2,975	231,213.64	771,808,708
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	23,228.59	28.92%	97,792,385	34.59%	4,210.00
46. 1A	6,478.17	8.07%	25,362,295	8.97%	3,915.04
47. 2A1	2,430.00	3.03%	8,845,200	3.13%	3,640.00
48. 2A	22,120.21	27.54%	74,877,365	26.49%	3,385.02
49. 3A1	16,856.08	20.99%	50,001,940	17.69%	2,966.40
50. 3A	4,194.57	5.22%	12,269,265	4.34%	2,925.04
51. 4A1	4,651.91	5.79%	12,653,195	4.48%	2,720.00
52. 4A	354.20	0.44%	897,940	0.32%	2,535.12
53. Total	80,313.73	100.00%	282,699,585	100.00%	3,519.94
Dry					
54. 1D1	13,667.65	27.92%	53,235,920	33.99%	3,895.03
55. 1D	7,356.75	15.03%	26,668,670	17.03%	3,625.06
56. 2D1	1,564.71	3.20%	5,273,080	3.37%	3,370.00
57. 2D	7,370.76	15.06%	23,107,800	14.75%	3,135.06
58. 3D1	12,244.20	25.02%	32,184,475	20.55%	2,628.55
59. 3D	3,846.31	7.86%	9,750,655	6.23%	2,535.07
60. 4D1	2,293.83	4.69%	5,275,815	3.37%	2,300.00
61. 4D	602.57	1.23%	1,138,855	0.73%	1,890.00
62. Total	48,946.78	100.00%	156,635,270	100.00%	3,200.11
Grass					
63. 1G1	356.79	6.10%	465,070	6.63%	1,303.48
64. 1G	686.92	11.74%	992,230	14.15%	1,444.46
65. 2G1	59.69	1.02%	67,165	0.96%	1,125.23
66. 2G	1,106.98	18.91%	1,384,240	19.75%	1,250.47
67. 3G1	663.27	11.33%	935,640	13.35%	1,410.65
68. 3G	1,153.55	19.71%	1,303,880	18.60%	1,130.32
69. 4G1	1,026.54	17.54%	1,118,785	15.96%	1,089.86
70. 4G	799.27	13.66%	743,005	10.60%	929.60
71. Total	5,853.01	100.00%	7,010,015	100.00%	1,197.68
Irrigated Total	80,313.73	58.19%	282,699,585	63.25%	3,519.94
Dry Total	48,946.78	35.46%	156,635,270	35.05%	3,200.11
Grass Total	5,853.01	4.24%	7,010,015	1.57%	1,197.68
72. Waste	2,904.23	2.10%	577,365	0.13%	198.80
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	5.04	0.00%	0	0.00%	0.00
75. Market Area Total	138,017.75	100.00%	446,922,235	100.00%	3,238.15

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	7,801.75	30.28%	32,845,390	35.20%	4,210.00
46. 1A	5,745.86	22.30%	22,495,210	24.11%	3,915.03
47. 2A1	594.90	2.31%	2,165,440	2.32%	3,640.01
48. 2A	3,619.69	14.05%	12,252,765	13.13%	3,385.03
49. 3A1	2,512.74	9.75%	7,783,380	8.34%	3,097.57
50. 3A	4,373.66	16.98%	12,793,120	13.71%	2,925.04
51. 4A1	795.40	3.09%	2,163,480	2.32%	2,719.99
52. 4A	320.30	1.24%	811,995	0.87%	2,535.11
53. Total	25,764.30	100.00%	93,310,780	100.00%	3,621.71
Dry					
54. 1D1	13,241.30	13.80%	51,575,225	17.10%	3,895.03
55. 1D	29,992.86	31.26%	108,725,480	36.05%	3,625.05
56. 2D1	1,374.70	1.43%	4,632,720	1.54%	3,369.99
57. 2D	8,254.74	8.60%	25,878,955	8.58%	3,135.04
58. 3D1	8,722.01	9.09%	25,231,595	8.37%	2,892.86
59. 3D	30,209.12	31.49%	76,581,610	25.39%	2,535.05
60. 4D1	2,838.84	2.96%	6,529,330	2.16%	2,300.00
61. 4D	1,297.97	1.35%	2,453,170	0.81%	1,890.01
62. Total	95,931.54	100.00%	301,608,085	100.00%	3,143.99
Grass					
63. 1G1	400.09	5.65%	631,865	7.52%	1,579.31
64. 1G	1,406.24	19.85%	1,766,315	21.03%	1,256.06
65. 2G1	108.32	1.53%	145,945	1.74%	1,347.35
66. 2G	1,775.58	25.06%	2,213,390	26.35%	1,246.57
67. 3G1	615.96	8.69%	678,410	8.08%	1,101.39
68. 3G	1,312.80	18.53%	1,481,595	17.64%	1,128.58
69. 4G1	544.14	7.68%	579,105	6.89%	1,064.26
70. 4G	921.99	13.01%	903,430	10.76%	979.87
71. Total	7,085.12	100.00%	8,400,055	100.00%	1,185.59
Irrigated Total					
	25,764.30	19.42%	93,310,780	23.09%	3,621.71
Dry Total					
	95,931.54	72.29%	301,608,085	74.64%	3,143.99
Grass Total					
	7,085.12	5.34%	8,400,055	2.08%	1,185.59
72. Waste	3,922.07	2.96%	777,430	0.19%	198.22
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	1.00	0.00%	0	0.00%	0.00
75. Market Area Total	132,703.03	100.00%	404,096,350	100.00%	3,045.12

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	247.00	29.02%	1,039,870	34.32%	4,210.00
46. 1A	12.50	1.47%	48,940	1.62%	3,915.20
47. 2A1	109.00	12.81%	396,760	13.09%	3,640.00
48. 2A	303.00	35.60%	1,025,680	33.85%	3,385.08
49. 3A1	83.50	9.81%	244,245	8.06%	2,925.09
50. 3A	69.00	8.11%	201,830	6.66%	2,925.07
51. 4A1	21.70	2.55%	59,025	1.95%	2,720.05
52. 4A	5.50	0.65%	13,950	0.46%	2,536.36
53. Total	851.20	100.00%	3,030,300	100.00%	3,560.03
Dry					
54. 1D1	552.70	24.45%	2,152,785	30.37%	3,895.03
55. 1D	116.60	5.16%	422,680	5.96%	3,625.04
56. 2D1	102.70	4.54%	346,100	4.88%	3,370.01
57. 2D	711.22	31.46%	2,229,725	31.45%	3,135.07
58. 3D1	343.00	15.17%	905,625	12.77%	2,640.31
59. 3D	229.78	10.16%	582,520	8.22%	2,535.12
60. 4D1	153.00	6.77%	351,900	4.96%	2,300.00
61. 4D	51.80	2.29%	97,900	1.38%	1,889.96
62. Total	2,260.80	100.00%	7,089,235	100.00%	3,135.72
Grass					
63. 1G1	47.61	6.49%	56,545	7.91%	1,187.67
64. 1G	15.90	2.17%	11,700	1.64%	735.85
65. 2G1	2.00	0.27%	2,250	0.31%	1,125.00
66. 2G	182.17	24.84%	171,815	24.04%	943.16
67. 3G1	25.00	3.41%	27,500	3.85%	1,100.00
68. 3G	230.05	31.36%	229,350	32.10%	996.96
69. 4G1	90.19	12.30%	80,350	11.24%	890.90
70. 4G	140.60	19.17%	135,050	18.90%	960.53
71. Total	733.52	100.00%	714,560	100.00%	974.15
Irrigated Total					
Irrigated Total	851.20	15.06%	3,030,300	26.51%	3,560.03
Dry Total					
Dry Total	2,260.80	40.01%	7,089,235	62.01%	3,135.72
Grass Total					
Grass Total	733.52	12.98%	714,560	6.25%	974.15
72. Waste	1,805.44	31.95%	598,425	5.23%	331.46
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	5,650.96	100.00%	11,432,520	100.00%	2,023.11

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	449.98	27.41%	1,894,415	33.52%	4,210.00
46. 1A	24.50	1.49%	95,925	1.70%	3,915.31
47. 2A1	110.00	6.70%	400,400	7.08%	3,640.00
48. 2A	322.88	19.67%	1,092,970	19.34%	3,385.07
49. 3A1	369.91	22.53%	1,117,760	19.78%	3,021.71
50. 3A	303.50	18.49%	887,745	15.71%	2,925.02
51. 4A1	44.50	2.71%	121,040	2.14%	2,720.00
52. 4A	16.50	1.01%	41,830	0.74%	2,535.15
53. Total	1,641.77	100.00%	5,652,085	100.00%	3,442.68
Dry					
54. 1D1	659.42	20.29%	2,568,500	25.40%	3,895.09
55. 1D	129.30	3.98%	468,735	4.64%	3,625.17
56. 2D1	283.65	8.73%	955,900	9.45%	3,370.00
57. 2D	1,039.95	32.00%	3,260,305	32.25%	3,135.06
58. 3D1	677.98	20.86%	1,746,445	17.27%	2,575.95
59. 3D	295.66	9.10%	749,530	7.41%	2,535.11
60. 4D1	123.30	3.79%	283,590	2.80%	2,300.00
61. 4D	40.90	1.26%	77,300	0.76%	1,889.98
62. Total	3,250.16	100.00%	10,110,305	100.00%	3,110.71
Grass					
63. 1G1	109.34	13.25%	104,135	12.56%	952.40
64. 1G	23.58	2.86%	18,950	2.29%	803.65
65. 2G1	21.80	2.64%	24,970	3.01%	1,145.41
66. 2G	174.65	21.17%	186,115	22.44%	1,065.65
67. 3G1	66.50	8.06%	55,700	6.72%	837.59
68. 3G	202.21	24.51%	227,660	27.45%	1,125.86
69. 4G1	82.50	10.00%	76,610	9.24%	928.61
70. 4G	144.50	17.51%	135,150	16.30%	935.29
71. Total	825.08	100.00%	829,290	100.00%	1,005.10
Irrigated Total					
	1,641.77	18.80%	5,652,085	32.58%	3,442.68
Dry Total					
	3,250.16	37.21%	10,110,305	58.28%	3,110.71
Grass Total					
	825.08	9.45%	829,290	4.78%	1,005.10
72. Waste	3,017.70	34.55%	756,150	4.36%	250.57
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	5.18	0.06%	0	0.00%	0.00
75. Market Area Total	8,734.71	100.00%	17,347,830	100.00%	1,986.08

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 9

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	219.09	11.02%	922,370	14.14%	4,210.01
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	168.00	8.45%	611,520	9.38%	3,640.00
48. 2A	676.41	34.03%	2,289,680	35.10%	3,385.05
49. 3A1	24.00	1.21%	70,875	1.09%	2,953.13
50. 3A	885.70	44.56%	2,590,710	39.72%	2,925.04
51. 4A1	5.00	0.25%	13,600	0.21%	2,720.00
52. 4A	9.40	0.47%	23,830	0.37%	2,535.11
53. Total	1,987.60	100.00%	6,522,585	100.00%	3,281.64
Dry					
54. 1D1	105.81	11.20%	412,135	14.60%	3,895.05
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	10.50	1.11%	35,385	1.25%	3,370.00
57. 2D	487.20	51.56%	1,527,370	54.09%	3,135.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	315.38	33.38%	799,505	28.32%	2,535.05
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	26.00	2.75%	49,140	1.74%	1,890.00
62. Total	944.89	100.00%	2,823,535	100.00%	2,988.22
Grass					
63. 1G1	7.00	0.85%	9,525	1.15%	1,360.71
64. 1G	22.72	2.76%	0	0.00%	0.00
65. 2G1	2.00	0.24%	2,250	0.27%	1,125.00
66. 2G	174.89	21.21%	190,675	23.11%	1,090.26
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	315.12	38.22%	323,140	39.17%	1,025.45
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	302.66	36.71%	299,330	36.29%	989.00
71. Total	824.39	100.00%	824,920	100.00%	1,000.64
Irrigated Total					
	1,987.60	38.19%	6,522,585	61.73%	3,281.64
Dry Total					
	944.89	18.16%	2,823,535	26.72%	2,988.22
Grass Total					
	824.39	15.84%	824,920	7.81%	1,000.64
72. Waste	1,447.48	27.81%	395,340	3.74%	273.12
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	17.00	0.33%	0	0.00%	0.00
75. Market Area Total	5,204.36	100.00%	10,566,380	100.00%	2,030.29

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 10

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	83.79	100.00%	283,625	100.00%	3,384.95
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	83.79	100.00%	283,625	100.00%	3,384.95
Dry					
54. 1D1	0.50	0.45%	1,950	0.56%	3,900.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	110.00	99.55%	344,855	99.44%	3,135.05
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	110.50	100.00%	346,805	100.00%	3,138.51
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2.12	100.00%	2,330	100.00%	1,099.06
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	2.12	100.00%	2,330	100.00%	1,099.06
Irrigated Total					
	83.79	42.44%	283,625	44.81%	3,384.95
Dry Total					
	110.50	55.97%	346,805	54.79%	3,138.51
Grass Total					
	2.12	1.07%	2,330	0.37%	1,099.06
72. Waste	1.00	0.51%	200	0.03%	200.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	26.34	13.34%	0	0.00%	0.00
75. Market Area Total	197.41	100.00%	632,960	100.00%	3,206.32

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 11

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	236.73	8.21%	1,022,315	10.42%	4,318.49
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	16.73	0.58%	60,895	0.62%	3,639.87
48. 2A	1,950.51	67.67%	6,705,855	68.35%	3,438.00
49. 3A1	629.46	21.84%	1,878,515	19.15%	2,984.33
50. 3A	49.00	1.70%	143,325	1.46%	2,925.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	2,882.43	100.00%	9,810,905	100.00%	3,403.69
Dry					
54. 1D1	104.78	6.48%	408,870	8.97%	3,902.18
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	11.40	0.71%	40,050	0.88%	3,513.16
57. 2D	497.73	30.78%	1,567,840	34.38%	3,149.98
58. 3D1	951.64	58.85%	2,414,875	52.95%	2,537.59
59. 3D	49.27	3.05%	124,905	2.74%	2,535.11
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	2.12	0.13%	4,005	0.09%	1,889.15
62. Total	1,616.94	100.00%	4,560,545	100.00%	2,820.48
Grass					
63. 1G1	4.00	10.20%	4,700	11.72%	1,175.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	12.00	30.60%	13,200	32.91%	1,100.00
67. 3G1	10.24	26.12%	10,240	25.53%	1,000.00
68. 3G	5.97	15.23%	5,670	14.14%	949.75
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	7.00	17.85%	6,300	15.71%	900.00
71. Total	39.21	100.00%	40,110	100.00%	1,022.95
Irrigated Total					
	2,882.43	62.70%	9,810,905	68.01%	3,403.69
Dry Total					
	1,616.94	35.17%	4,560,545	31.61%	2,820.48
Grass Total					
	39.21	0.85%	40,110	0.28%	1,022.95
72. Waste	58.48	1.27%	14,300	0.10%	244.53
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	4,597.06	100.00%	14,425,860	100.00%	3,138.06

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 12

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	13.50	1.53%	56,835	1.99%	4,210.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	561.73	63.59%	1,901,455	66.50%	3,385.00
49. 3A1	303.10	34.31%	886,570	31.00%	2,925.01
50. 3A	5.00	0.57%	14,625	0.51%	2,925.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	883.33	100.00%	2,859,485	100.00%	3,237.17
Dry					
54. 1D1	121.02	14.64%	541,885	16.88%	4,477.65
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	327.93	39.68%	1,315,190	40.97%	4,010.58
58. 3D1	374.50	45.31%	1,347,245	41.97%	3,597.45
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	3.00	0.36%	5,670	0.18%	1,890.00
62. Total	826.45	100.00%	3,209,990	100.00%	3,884.07
Grass					
63. 1G1	23.50	32.78%	24,090	33.03%	1,025.11
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	26.20	36.54%	26,950	36.95%	1,028.63
67. 3G1	21.00	29.29%	21,000	28.79%	1,000.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	1.00	1.39%	900	1.23%	900.00
71. Total	71.70	100.00%	72,940	100.00%	1,017.29
Irrigated Total					
Irrigated Total	883.33	47.64%	2,859,485	46.44%	3,237.17
Dry Total					
Dry Total	826.45	44.57%	3,209,990	52.14%	3,884.07
Grass Total					
Grass Total	71.70	3.87%	72,940	1.18%	1,017.29
72. Waste	72.59	3.92%	14,520	0.24%	200.03
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	80.65	4.35%	0	0.00%	0.00
75. Market Area Total	1,854.07	100.00%	6,156,935	100.00%	3,320.77

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 101

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	1.50	100.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	5.10	340.00%	0	0.00%	0.00
75. Market Area Total	1.50	100.00%	0	0.00%	0.00

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	49.23	201,600	12,444.12	42,432,735	101,914.80	361,535,015	114,408.15	404,169,350
77. Dry Land	30.96	110,040	12,401.24	38,646,940	141,455.86	447,626,790	153,888.06	486,383,770
78. Grass	5.00	5,750	1,816.11	1,973,770	13,613.04	15,914,700	15,434.15	17,894,220
79. Waste	11.24	2,250	1,627.29	411,105	11,591.96	2,720,375	13,230.49	3,133,730
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	4.47	0	135.84	0	140.31	0
82. Total	96.43	319,640	28,288.76	83,464,550	268,575.66	827,796,880	296,960.85	911,581,070

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	114,408.15	38.53%	404,169,350	44.34%	3,532.70
Dry Land	153,888.06	51.82%	486,383,770	53.36%	3,160.63
Grass	15,434.15	5.20%	17,894,220	1.96%	1,159.39
Waste	13,230.49	4.46%	3,133,730	0.34%	236.86
Other	0.00	0.00%	0	0.00%	0.00
Exempt	140.31	0.05%	0	0.00%	0.00
Total	296,960.85	100.00%	911,581,070	100.00%	3,069.70

2012 County Abstract of Assessment for Real Property, Form 45 Compared with the 2011 Certificate of Taxes Levied (CTL)

27 Dodge

	2011 CTL County Total	2012 Form 45 County Total	Value Difference (2012 form 45 - 2011 CTL)	Percent Change	2012 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	1,379,496,465	1,376,660,073	-2,836,392	-0.21%	6,580,072	-0.68%
02. Recreational	284,920	7,694,185	7,409,265	2,600.47%	0	2,600.47%
03. Ag-Homesite Land, Ag-Res Dwelling	65,067,440	66,507,998	1,440,558	2.21%	2,606,240	-1.79%
04. Total Residential (sum lines 1-3)	1,444,848,825	1,450,862,256	6,013,431	0.42%	9,186,312	-0.22%
05. Commercial	280,644,425	298,425,595	17,781,170	6.34%	5,487,600	4.38%
06. Industrial	110,152,650	111,431,390	1,278,740	1.16%	9,821,555	-7.76%
07. Ag-Farmsite Land, Outbuildings	39,985,060	30,308,815	-9,676,245	-24.20%	501,960	-25.46%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	430,782,135	440,165,800	9,383,665	2.18%	15,811,115	-1.49%
10. Total Non-Agland Real Property	1,875,630,960	1,891,312,766	15,681,806	0.84%	24,997,427	-0.50%
11. Irrigated	371,392,425	404,169,350	32,776,925	8.83%		
12. Dryland	451,237,440	486,383,770	35,146,330	7.79%		
13. Grassland	15,368,175	17,894,220	2,526,045	16.44%		
14. Wasteland	4,560,285	3,133,730	-1,426,555	-31.28%		
15. Other Agland	8,620	0	-8,620	-100.00%		
16. Total Agricultural Land	842,566,945	911,581,070	69,014,125	8.19%		
17. Total Value of all Real Property (Locally Assessed)	2,718,197,905	2,802,910,351	84,712,446	3.12%	24,997,427	2.20%

**2011 PLAN OF ASSESSMENT
FOR
DODGE COUNTY
By Cathy Gusman and June Racely**

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Dodge County:

Per the 2011 County Abstract, Dodge County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	13799	70.18%	50.46%
Commercial	1289	6.56%	10.84%
Industrial	303	1.54%	4.06%

Recreational	177	.90%	.28%
Agricultural	4095	20.82%	34.35%
Special Value	2985	15.18%	23.75%
Game & Parks	3	.01%	.01%

Agricultural land - taxable acres 300,775.72

Other pertinent facts: *34.35% of Dodge County value comes from agricultural parcels. 53.60% of the agricultural acres are in dry farming, 44.18% is irrigated and 1.82% is in grasslands. The county consists of one major city, 2 smaller cities and 6 villages.*

New Property: For assessment year 2011 an estimated 550 building permits and/or information statements were filed for new property construction/additions in the county.

For more information see 2011 Reports & Opinion, Abstract and Assessor Survey.

Current Resources:

A. Staff/Budget/Training

1 Assessment Manager, 2 Assessment Assistant, 1 Assessment Clerk, 1 Appraiser I, 3 Appraiser Assistant I.

The Assessment Manager is shared with Saunders County effective January 1, 2011.

The total budget for Dodge County for 2010/2011 was \$498,145.03. Included in the total is \$27,741 dedicated to the TerraScan CAMA/assessment administration package, \$191,885 for appraisal work, and \$520 for continuing education.

The assessor is required to obtain 60 hours of continuing education every 4 years. The assessor is working on the educational hours required. This is the first year of the four year cycle. The assessor also attends other workshops and meetings to further her knowledge of the assessment field.

The assessment staff at this time does not have continuing education requirements. The staff has voluntarily taken classes such as Windows, TerraScan user education, as well as IAAO classes.

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

B. Cadastral Maps

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

C. Property Record Cards

The property records cards in Dodge County are maintained in the Assessment Office using the current computer system. Hard files are no longer kept up to date. A concentrated effort towards a “paperless” property record card is in effect. The Dodge County Assessment Office went on-line in June of 2006 with property record information.

D. Software for CAMA, Assessment Administration, GIS

The provider for our CAMA and assessment administration was provided by TerraScan through June 30th, 2011. Dodge County went live with the Orion CAMA and assessment administration software in June of 2011. Although Dodge County does not have a GIS system, the county board has been working with an outside company on a GIS pilot project involving one of their townships. This project has been put on hold awaiting further budgetary information. In the meantime, the Agridata program is used to assist with FSA records and Agland inquiries.

E. Web based – property record information access

Property record cards are available online.

Current Assessment Procedures for Real Property:

A. Discover, List & Inventory all property.

Real estate transfer statements (Form 521) are filed at the Register of Deeds (in either paper or electronic form) and processed daily. The assessment staff performs all ownership changes in the TerraScan program and in both sets of cadastral books. Verification of legal descriptions and ownership of property being transferred is completed by the assessment staff. Sales files are developed from the information included on the transfer statements, with sales being reviewed on a timely basis. All Form 521's are now transferred electronically to the Property Assessment Division to be used as part of the State Sales File from which statistics and ratios are derived. Sales Review questionnaires are mailed to both the buyer and seller of each property in Dodge County by the Assessment Clerk. When questionnaires are not returned, or there is some doubt as to the information regarding a sale, follow-up telephone calls to both the buyer and seller are practiced.

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

B. Data Collection.

Physical property inspections are ongoing throughout the year, with verification of work completed on open permits focused during the months of October to March each year.

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

As set forth in Neb. Rev. Stat. §77-1311.03, the county assessor shall conduct a systematic inspection and review by class or subclass of a portion of the taxable real property parcels in the county for the purpose of achieving uniform and proportionate valuations and assuring that the real property record data accurately reflects the property. The county assessor shall determine the portion to be inspected and reviewed each year to assure that all parcels of real property in the county have been inspected and reviewed no less frequently than every six years. To adhere to this statute, each parcel reviewed and inspected by office personnel will receive a review date. This will not only assist the office in determining the number of parcels reviewed in a particular year, but to focus on any remaining parcels in need of inspection.

As set forth in Neb. Rev. Stat. §77-1311.03, the county assessor shall conduct a systematic inspection and review by class or subclass of a portion of the taxable real property parcels in the county for the purpose of achieving uniform and proportionate valuations and assuring that the real property record data accurately reflects the property. The county assessor shall determine the portion to be inspected and reviewed each year to assure that all parcels of real property in the county have been inspected and reviewed no less frequently than every six years. To adhere to this statute, each parcel reviewed and inspected by office personnel will receive a review date. This will not only assist the office in determining the number of parcels reviewed in a particular year, but to focus on any remaining parcels in need of inspection.

C. Review assessment sales ratio studies before assessment actions.

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

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

D. Approaches to Value

All three approaches are considered when determining market values. The extent each approach is used depends upon the property type and market data available. The cost approach is most heavily relied upon in the initial evaluation process. All relevant sales are gathered and analyzed to develop a market generated depreciation table. The market approach is used to support the value generated by the cost approach, broken down price per square foot. Commercial properties are valued in a manner similar to residential properties; however, each classification is broken down into a value per square foot in the initial stage of valuation. The income approach is used to determine agricultural land values in special value areas, properties under rent restrictions, and used to affirm property values for small downtown commercial shops, apartment complexes and income producing properties that are commonly leased or where lease information is available.

1) Market Approach; Sales Comparisons:
See above

2) Cost Approach:

Residential (2002 & 2007); Commercial (2007); Agricultural (2002)

3) Income Approach; Income & Expense Data Collection/Analysis From the Market:
See above

4) Land Valuation Studies, Establish Market Areas, Special Value for Agricultural Land:

All relevant sales are gathered, analyzed, and separated into groupings of properties in similar areas with similar characteristics purchased at similar rates. When setting agricultural land values, sales are gathered from the entire county. A study is conducted to determine if there are patterns, or similarities in soil classification, sales prices etc. Market areas are then developed and values generated using sales from each market area. Once the market area is determined, sales data is analyzed to ascertain what aspects of real property affects value. This information is carefully studied and a model is created to assist in determining property values. At the conclusion of the value generation, a ratio study is conducted to measure the viability of the new valuations.

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

E. Reconciliation of Final Value and documentation

See above

F. Review assessment sales ratio studies after assessment actions

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

G. Notices and Public Relations

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

A new valuation notice is mailed on or before June 1 of each year to any property experiencing a valuation change. The protest process then begins. Informal meetings are conducted with individual taxpayers to discuss property valuations. Information is provided to each taxpayer, both written and verbal, explaining current property valuations. Next, written and verbal communication is presented to the county board. Certain values may need to be defended later in an informal court situation at the Tax Equalization & Review Commission. A more in-depth report is supplied for this process and verbal testimony presented defending each property value in question. On occasion, written communication or an explanation of a property value is prepared for the Governor’s office or a State Senator.

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

Level of Value, Quality, and Uniformity for assessment year 2010:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	98	10.74	102.33
Commercial	97	25.56	99.31
Agricultural Land	72	15.56	105.90
Special Value Agland	72	15.56	105.90

*COD means coefficient of dispersion and PRD means price related differential.
For more information regarding statistical measures see 2011 Reports & Opinions.

Dodge County recently converted to the Orion software system provided by Tyler Technologies out of Plano, Texas. The appraisal conversion will take quite some time to clean up to make this a usable tool. Workable sketches did not convert very well and most will have to be re-sketched. Our previous vendor did not have the appraisal data connect directly with Marshall and Swift, but replicated it. Our current vendor connects directly with

Marshall and Swift and will require a lot of clean up to have new values calculate with the new system.

Assessment Actions Planned for Assessment Year 2012:

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

Residential: Continue reviewing neighborhoods in Fremont and surrounding small towns to eliminate discrepancies in similar properties and maintain statutory ratio between assessments and market values. Revalue if necessary. Continue reviewing recreational, lake properties and revalue when complete. Adjust neighborhoods in Fremont

Commercial: Continue reviewing commercial properties in and around Fremont to maintain statutory ratio between assessments and market values. Revalue when complete and when Orion software is useable.

Agricultural: Begin review agricultural and rural residential parcels (improvements, outbuildings and land). Revalue when complete.

Update agland file using Farm Service Agency information requested and received in 2011. Send second notice to taxpayers who did not reply to first request.

Assessment Actions Planned for Assessment Year 2013:

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

Residential: Review neighborhoods in Fremont and surrounding small towns to eliminate discrepancies in similar properties and maintain statutory ratio between assessments and market values. Revalue when complete and when new Orion software is useable.

Commercial: Continue review of commercial properties in and around Fremont to maintain statutory ratio between assessments and market values. Revalue properties when complete and Orion software if usable.

Agricultural Land: Continue review of farm properties as well as rural residential acreages in the County.

Complete update of agland files using Farm Service Agency information requested and received in 2012.

Redefine market areas and special value areas based on sales information

Review land along the Platte and Elkhorn rivers.

Assessment Actions Planned for Assessment Year 2014:

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

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

Continue to review recreational and lake properties. Revalue when necessary.

Review mobile homes throughout county.

Commercial: Review commercial properties in and around Fremont and surrounding small towns to maintain statutory ratio between assessments and market values. Revalue when necessary when review complete.

Agricultural Land: Continue review of farm properties as well as rural residential acreages in county.

Redefine market areas and special valuation areas based on sales information if needed.

Continue to review land along the Platte and Elkhorn rivers.

Other functions performed by the assessor's office, but not limited to:

Record Maintenance, Mapping updates, & Ownership changes

Deeds are received daily from the Register of Deeds office. Sales are updated in the computer and in the cadastral maps. Splits and new subdivisions are also completed in the computer system, cadastral maps updated for ownership and parcel size accordingly. The County Surveyor provides assistance to the office when needed.

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

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

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

Personal Property:

Administer annual filing of 2012 returns, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Reminder personal property postcards are mailed each year to those that filed a return the prior year, as well as any new businesses/agricultural equipment owners that are discovered by the assessment office. Notice was given in 2010 to all preprinted recipients that due to budgetary constraints, this would be the last year that preprinted returns would be sent and a postcard reminder would be sent in the future as access to blank forms is available on the Department of Revenue website.

Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to county board.

Dodge County currently has 98 approved permissive exemption applications on file.

Taxable Government Owned Property: annual review of government owned property not used for public purpose, send notices of intent to tax, etc.

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

Homestead Exemptions: administer 1,525 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

The Dodge County Board of Equalization annually extends the filing deadline for those applicants that request an extension for homestead exemptions as allowed by Nebraska Statute 77-3512.

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

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

Tax Increment Financing: management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.

Dodge County has 7 Tax Increment Financing (TIF) projects throughout the county. South Broad Commercial is the newest TIF project added in 2011.

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

Tax Lists: prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed. The Dodge County Treasurer and Assessor are not on the same computer systems. A conversion must be done with the two vendors for the tax list and tax bills to be completed.

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

County Board of Equalization: attends county board of equalization meetings for valuation protests – assemble and provide information. Due to budgetary constraints, Dodge County asks each protester if they would like to request a referee hearing, or allow Dodge County Board of Equalization with assistance from the assessment office to determine whether a change in the valuation is warranted or not for their property. A representative from the appraisal staff or the assessment manager sits in on referee hearings at the time of protest. The appraisal staff assists the referees as requested on information needed for protests. Assessor and head appraiser attend the final hearings of all protests, providing any additional information as requested by the Board.

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

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

Education: Assessor and/or Appraisal Education – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification and/or appraiser license, etc. Assessment manager is currently working on education requirements to maintain her assessor certification.

Special Valuation (Greenbelt): Continue to review any and all applications, verifying agricultural or horticultural usage, and issuing approval/denial.

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

Conclusion:

With all the entities of county government that utilize the assessor records in their operation, it is

paramount for this office to constantly work toward perfection in record keeping.

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

Respectfully submitted:

Cathy Gusman *7-29-2011*
Cathy Gusman Date
Assessment Administrative Manager

June Racely *7-29-2011*
June Racely Date
State Appraiser

2012 Assessment Survey for Dodge County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	There are two positions with a title of Assessment Administrative Assistant
2.	Appraiser(s) on staff:
	One Appraiser 1 and two Appraiser Assistants
3.	Other full-time employees:
	Two Assessment Clerk
4.	Other part-time employees:
	0
5.	Number of shared employees:
	Assessor is shared between Saunders and Dodge
6.	Assessor's requested budget for current fiscal year:
	\$532,822
7.	Adopted budget, or granted budget if different from above:
	\$532,822
8.	Amount of the total assessor's budget set aside for appraisal work:
	169,636
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$27,791
11.	Amount of the assessor's budget set aside for education/workshops:
	n/a
12.	Other miscellaneous funds:
	0
13.	Amount of last year's assessor's budget not used:
	0

B. Computer, Automation Information and GIS

1.	Administrative software:
	The county converted to Orion for 2012, which is an administrative system and computer assisted mass appraisal system. The assessment and appraisal staff were active with the development, testing, and conversion of data and expended significant time and effort over the past assessment year to make the system operational in the county.
2.	CAMA software:
	Orion
3.	Are cadastral maps currently being used?
	Yes

4.	If so, who maintains the Cadastral Maps?
	Assessment Staff
5.	Does the county have GIS software?
	No
6.	Is GIS available on a website? If so, what is the name of the website?
7.	Who maintains the GIS software and maps?
	n/a
8.	Personal Property software:
	Orion

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes
3.	What municipalities in the county are zoned?
	Dodge, Fremont, Hooper, Inglewood, Nickerson, North Bend, Scribner, Snyder, Uehling, Winslow.
4.	When was zoning implemented?
	1974

D. Contracted Services

1.	Appraisal Services:
	none
2.	Other services:
	Orion support for CAMA application and GIS Workshop for website Support

2012 Certification for Dodge County

This is to certify that the 2012 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 Dodge County Assessor.

Dated this 9th day of April, 2012.



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

Ruth A. Sorensen
Property Tax Administrator

