

# Table of Contents

## 2013 Commission Summary

## 2013 Opinions of the Property Tax Administrator

### Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Statistics

### Residential Correlation

- I. Correlation
- II. Analysis of Sales Verification
- III. Measure of Central Tendency
- IV. Analysis of Quality of Assessment

### Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Statistics

### Commercial Correlation

- I. Correlation
- II. Analysis of Sales Verification
- III. Measure of Central Tendency
- IV. Analysis of Quality of Assessment

### Agricultural and/or Special Valuation Reports

- Agricultural Assessment Actions
- Agricultural Assessment Survey
- Agricultural Land Statistics
- Agricultural Average Acre Values Table
- Special Valuation Methodology, if applicable
- Special Valuation Statistics, if applicable

### Agricultural and/or Special Valuation Correlation

- I. Correlation
- II. Analysis of Sales Verification
- III. Measure of Central Tendency
- IV. Analysis of Quality of Assessment

### County Reports

- County Abstract of Assessment for Real Property, Form 45
- County Agricultural Land Detail
- County Abstract of Assessment for Real Property Compared with the Prior Year Certificate of Taxes Levied (CTL).
- County Assessor's Three Year Plan of Assessment

Assessment Survey – General Information

**Certification**

**Maps**

Market Areas

Registered Wells > 500 GPM

**Valuation History Charts**



## 2013 Commission Summary for Dawes County

### Residential Real Property - Current

Number of Sales	174	Median	98.16
Total Sales Price	\$16,073,042	Mean	102.29
Total Adj. Sales Price	\$16,073,042	Wgt. Mean	96.38
Total Assessed Value	\$15,491,810	Average Assessed Value of the Base	\$66,426
Avg. Adj. Sales Price	\$92,374	Avg. Assessed Value	\$89,033

### Confidence Interval - Current

95% Median C.I	96.69 to 99.48
95% Wgt. Mean C.I	94.08 to 98.69
95% Mean C.I	98.30 to 106.28
% of Value of the Class of all Real Property Value in the	36.56
% of Records Sold in the Study Period	5.08
% of Value Sold in the Study Period	6.81

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2012	159	100	99.77
2011	165	98	98
2010	158	99	99
2009	206	95	95

## 2013 Commission Summary for Dawes County

### Commercial Real Property - Current

Number of Sales	26	Median	96.86
Total Sales Price	\$4,229,000	Mean	111.28
Total Adj. Sales Price	\$4,281,000	Wgt. Mean	95.86
Total Assessed Value	\$4,103,705	Average Assessed Value of the Base	\$127,925
Avg. Adj. Sales Price	\$164,654	Avg. Assessed Value	\$157,835

### Confidence Interval - Current

95% Median C.I	92.41 to 101.94
95% Wgt. Mean C.I	86.28 to 105.44
95% Mean C.I	89.22 to 133.34
% of Value of the Class of all Real Property Value in the County	10.53
% of Records Sold in the Study Period	5.08
% of Value Sold in the Study Period	6.27

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2012	31	97	96.73
2011	28	95	95
2010	26	98	98
2009	29	99	99



## 2013 Opinions of the Property Tax Administrator for Dawes County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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
<b>Residential Real Property</b>	98	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	99	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	72	Meets generally accepted mass appraisal practices.	MrktArea:1; Grass; 16% increase to grass in MA1; +16%
<b>Special Valuation of Agricultural Land</b>	72	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 5th day of April, 2013.



*Ruth A. Sorensen*

\_\_\_\_\_  
Ruth A. Sorensen  
Property Tax Administrator



## **2013 Residential Assessment Actions for Dawes County**

- Review Marsland, Whitney and the Kenwood subdivision in Chadron.
- Review Mobile Home values through NADA for Marsland and Whitney mobile homes.
- Take new pictures for files.
- Complete coding corrections and updates for Marsland and Whitney residential.
- Convert land calculations from CAMA to County Solutions for uniformity of land values.
- Update and maintain GIS files.
- Assess Assessor Location system coding for maximum reporting capabilities.
- Pick-up work—gather data, data entry and cost.
- Review sales rosters
- Transfer CAMA data to MIPS
- Review preliminary statistics for the residential class.
- Review and inspect valuation groupings.
- Update residential files with additions, deletions, changes and inspection dates.
- Cost properties to current CAMA updates.
- Transfer data to MIPS for assessments.
- Update pictures in file where applicable.
- Update sketches where applicable.
- Update GIS/website monthly.
- Update sales data.

## 2013 Residential Assessment Survey for Dawes County

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

		public schools.
	40	Marsland—previously the village of Marsland. The homes in this area are set up in neighborhoods similar to the layout in other cities.
	70	Suburban—this valuation grouping defines those residential parcels that are outside of the city limits but within one mile of Crawford or two miles of the Chadron city limit. Suburban homes tend to be well cared for and many are custom-built to owners’ specifications.
	80	Rural—this valuation grouping is defined as those residential parcels that are more than two miles outside of Chadron or Crawford city limits, but are still within Dawes County. Many of the rural parcels are “splits” from larger agricultural parcels—and a significant number have multiple outbuildings.
3.	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>	
	Replacement cost new, minus depreciation.	
4	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>	
	2009	
5.	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>	
	The Assessor uses the depreciation tables provided by the CAMA vendor.	
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>	
	No	
7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>	
	2009	
8.	<b>When was the last lot value study completed for each valuation grouping?</b>	
	In 2011.	
9.	<b>Describe the methodology used to determine the residential lot values?</b>	
	Market values are collected of vacant lot sales for each valuation grouping.	

**23 Dawes**  
**RESIDENTIAL**

**PAD 2013 R&O Statistics (Using 2013 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 174  
Total Sales Price : 16,073,042  
Total Adj. Sales Price : 16,073,042  
Total Assessed Value : 15,491,810  
Avg. Adj. Sales Price : 92,374  
Avg. Assessed Value : 89,033

MEDIAN : 98  
WGT. MEAN : 96  
MEAN : 102  
COD : 14.05  
PRD : 106.13

COV : 26.24  
STD : 26.84  
Avg. Abs. Dev : 13.79  
MAX Sales Ratio : 269.79  
MIN Sales Ratio : 18.35

95% Median C.I. : 96.69 to 99.48  
95% Wgt. Mean C.I. : 94.08 to 98.69  
95% Mean C.I. : 98.30 to 106.28

Printed:3/26/2013 2:49:43PM

<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-10 To 31-DEC-10	22	99.61	102.81	100.75	08.18	102.04	86.29	141.49	95.73 to 102.97	59,419	59,863
01-JAN-11 To 31-MAR-11	12	104.31	109.22	103.16	14.62	105.87	83.84	177.63	87.01 to 116.99	70,500	72,729
01-APR-11 To 30-JUN-11	16	99.28	100.86	95.30	11.31	105.83	72.45	156.13	91.96 to 103.71	83,553	79,623
01-JUL-11 To 30-SEP-11	24	98.27	102.37	97.23	15.48	105.29	59.14	174.56	94.04 to 103.12	95,871	93,211
01-OCT-11 To 31-DEC-11	21	95.83	104.74	96.42	17.70	108.63	63.03	201.69	92.82 to 105.97	99,871	96,293
01-JAN-12 To 31-MAR-12	17	99.45	101.46	98.19	08.17	103.33	80.27	138.37	93.25 to 106.86	91,629	89,971
01-APR-12 To 30-JUN-12	28	98.79	105.61	97.30	14.44	108.54	67.79	269.79	95.87 to 102.15	115,775	112,655
01-JUL-12 To 30-SEP-12	34	95.22	96.30	91.13	16.69	105.67	18.35	251.09	89.85 to 99.34	99,570	90,736
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	74	99.56	103.28	98.44	12.56	104.92	59.14	177.63	97.72 to 101.73	78,256	77,038
01-OCT-11 To 30-SEP-12	100	97.11	101.56	95.22	15.02	106.66	18.35	269.79	95.47 to 98.92	102,821	97,910
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	73	98.33	103.85	97.34	15.50	106.69	59.14	201.69	96.31 to 101.73	90,151	87,753
<u>ALL</u>	174	98.16	102.29	96.38	14.05	106.13	18.35	269.79	96.69 to 99.48	92,374	89,033

<b>VALUATION GROUPING</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
11	17	99.51	104.28	104.09	08.81	100.18	88.80	156.13	93.84 to 109.85	62,339	64,890
12	19	97.72	103.95	95.22	18.80	109.17	67.79	201.69	87.38 to 113.92	64,079	61,017
13	20	98.28	102.72	98.07	17.21	104.74	59.43	174.56	93.20 to 108.53	80,850	79,288
14	33	99.48	104.33	97.76	13.26	106.72	61.48	269.79	95.54 to 103.71	91,991	89,933
15	29	95.35	93.54	93.63	06.92	99.90	70.59	113.53	89.98 to 98.92	144,269	135,076
21	3	102.54	107.57	102.77	08.95	104.67	96.31	123.85	N/A	28,000	28,777
22	17	98.55	110.63	98.39	24.36	112.44	18.35	251.09	95.48 to 105.97	43,941	43,235
23	14	98.28	109.38	101.52	14.54	107.74	86.29	163.88	95.97 to 135.03	39,966	40,575
40	1	93.06	93.06	93.06	00.00	100.00	93.06	93.06	N/A	125,000	116,320
70	4	92.77	86.78	92.80	16.23	93.51	59.14	102.45	N/A	123,750	114,836
80	17	95.73	98.01	94.74	12.12	103.45	63.03	141.49	89.85 to 107.57	173,456	164,325
<u>ALL</u>	174	98.16	102.29	96.38	14.05	106.13	18.35	269.79	96.69 to 99.48	92,374	89,033

**23 Dawes**  
**RESIDENTIAL**

**PAD 2013 R&O Statistics (Using 2013 Values)**

Qualified

Date Range: 10/1/2010 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 174  
 Total Sales Price : 16,073,042  
 Total Adj. Sales Price : 16,073,042  
 Total Assessed Value : 15,491,810  
 Avg. Adj. Sales Price : 92,374  
 Avg. Assessed Value : 89,033

MEDIAN : 98  
 WGT. MEAN : 96  
 MEAN : 102  
 COD : 14.05  
 PRD : 106.13

COV : 26.24  
 STD : 26.84  
 Avg. Abs. Dev : 13.79  
 MAX Sales Ratio : 269.79  
 MIN Sales Ratio : 18.35

95% Median C.I. : 96.69 to 99.48  
 95% Wgt. Mean C.I. : 94.08 to 98.69  
 95% Mean C.I. : 98.30 to 106.28

Printed:3/26/2013 2:49:43PM

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	174	98.16	102.29	96.38	14.05	106.13	18.35	269.79	96.69 to 99.48	92,374	89,033
06											
07											
<u>ALL</u>	174	98.16	102.29	96.38	14.05	106.13	18.35	269.79	96.69 to 99.48	92,374	89,033

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	269.79	269.79	269.79	00.00	100.00	269.79	269.79	N/A	4,700	12,680
Less Than 15,000	9	155.36	159.62	145.18	34.65	109.95	93.20	269.79	97.57 to 251.09	8,806	12,784
Less Than 30,000	26	105.14	127.59	115.11	32.09	110.84	59.14	269.79	98.82 to 135.03	16,529	19,027
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	173	98.08	101.32	96.33	13.12	105.18	18.35	251.09	96.69 to 99.46	92,881	89,475
Greater Than 14,999	165	97.83	99.16	96.14	11.36	103.14	18.35	177.63	96.09 to 99.34	96,932	93,192
Greater Than 29,999	148	97.39	97.85	95.87	10.22	102.07	18.35	177.63	95.83 to 98.81	105,698	101,332
<u>Incremental Ranges</u>											
0 TO 4,999	1	269.79	269.79	269.79	00.00	100.00	269.79	269.79	N/A	4,700	12,680
5,000 TO 14,999	8	130.22	145.85	137.32	35.52	106.21	93.20	251.09	93.20 to 251.09	9,319	12,797
15,000 TO 29,999	17	102.97	110.63	108.31	19.45	102.14	59.14	174.56	96.09 to 129.73	20,618	22,331
30,000 TO 59,999	35	99.84	104.05	104.06	12.23	99.99	18.35	177.63	98.59 to 103.58	45,564	47,414
60,000 TO 99,999	44	97.01	98.43	98.03	11.15	100.41	59.43	156.13	95.09 to 100.04	79,089	77,528
100,000 TO 149,999	41	95.87	95.68	95.50	07.11	100.19	61.48	123.14	93.52 to 99.45	123,890	118,311
150,000 TO 249,999	25	93.36	92.00	91.93	10.15	100.08	63.03	121.55	87.48 to 98.66	186,466	171,418
250,000 TO 499,999	3	96.01	95.45	95.50	03.70	99.95	89.85	100.50	N/A	275,833	263,410
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	174	98.16	102.29	96.38	14.05	106.13	18.35	269.79	96.69 to 99.48	92,374	89,033



**2013 Correlation Section  
for Dawes County**

---

**A. Residential Real Property**

Dawes County had a population of 9,182 (per the 2010 census), and the major occupations within the County are in the fields of education, retail trade and agriculture. Chadron, the county seat has perhaps the most viable residential activity--mostly due to Chadron State College (particularly for the rental market). The other city within Dawes County is Crawford that has only 9.5% of residential value within the County. The village of Whitney has a negligible residential market compared with Chadron and Crawford (less than ½% of residential value). Residential home ownership is 54.73%; rentals constitute 36.79% and vacant homes are 8.48% of the County's residences.

Reviewing the six-year inspection cycle, Dawes County completed the physical review of the last of the residential property in 2013. The Department in 2012 conducted a review of each county's sales qualification process. This included a review of the sales deemed non-qualified as well as each county's sales verification documentation. A review of the qualification process utilized by the County indicated that no bias existed in the qualification of sales and the Assessor was utilizing all information available from the sales file to assist in developing valuations for all three property classes.

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Dawes County was selected for review in 2011. It has been confirmed that the assessment practices are reliable and applied consistently. Therefore, it is believed there is uniform and proportionate treatment within the residential property class.

The statistical sample indicates 174 qualified residential sales that occurred during the two-year period of the sales study. Of these sales 118 (or about 68%) occurred in the city of Chadron (valuation groups 11 through 15); about 20% occurred in Crawford (valuation groups 21, 22 and 23); the remainder were suburban and rural. Overall statistics indicate that only the mean measure of central tendency is outside of acceptable range. The coefficient of dispersion at 14% would tend to confirm the median of 98% (rounded). No valuation grouping with a significant sample has a median outside of acceptable range.

Therefore, based on an analysis of all available information the level of value is determined to be 98% of market value for residential property, and with the knowledge of the County's assessment practices, it is further believed that residential property is assessed in a uniform and proportionate manner.

**2013 Correlation Section  
for Dawes 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.

**2013 Correlation Section  
for Dawes 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.

**2013 Correlation Section  
for Dawes 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.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section  
for Dawes County**

---

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 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.



## **2013 Commercial Assessment Actions for Dawes County**

- Pick up work—gather data, enter data, and cost.
- Review sales rosters.
- Transfer CAMA data to MIPS.
- Review preliminary statistics.
- Review assessor locations for updates.
- Update commercial files with additions, deletions, changes and inspection dates.
- Cost properties to current CAMA updates.
- Transfer data to MIPS for assessments.
- Update pictures in file where applicable.
- Update sketches where applicable.
- Update GIS/website monthly.
- Update sales data.

## 2013 Commercial Assessment Survey for Dawes County

1.	<b>Valuation data collection done by:</b>	
	Stanard Appraisal	
2.	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>	
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>
	11	Chadron #1—commercial valuation grouping located in the far north of the city (north of the railroad tracks). The area is mixed with industrial and home sites, as well as containing the sale barn, the County Fair site and city baseball fields.
	12	Chadron #2—located in the north part of Chadron, north of Hwy 20 and south of the railroad tracks.
	13	Chadron #3—situated west of Main Street, south of Hwy 20 and north of the Chadron city limits. There are a significant number of rental homes in this valuation grouping.
	14	Chadron #4—consists of all commercial property on Main Street, south of Hwy 20 and west of Chapin Street. This area is in close proximity to the city schools and the State College.
	15	Chadron #5—consists of businesses south of Hwy 20, east of Chapin Street and north of the Chadron city limits.
	21	Crawford #1—the valuation grouping mixed with railroad yards, industrial sites, an agricultural sale barn, and gravel rather than paved streets.
	22	Crawford #2—the business area within walking distance of downtown.
	23	Crawford #3—the commercial area closest to the Crawford public schools.
	30	Whitney—any commercial enterprise located in the village of Whitney.
	40	Marsland—previously the village of Marsland.
	70	Suburban—this valuation grouping defines those commercial parcels that are outside of the city limits but within one mile of Crawford or two miles of the Chadron city limit.
	80	Rural—the rural commercial parcels are those that exist more than two miles outside of the Chadron and Crawford city limits, but still within Dawes County.
3.	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>	
	Replacement cost new, minus depreciation.	
3a.	<b>Describe the process used to determine the value of unique commercial properties.</b>	
	The County would first use the cost approach, and then look for comparables in the surrounding counties.	

4.	<b>What is the costing year of the cost approach being used for each valuation grouping?</b>
	2008
5.	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>
	The Assessor uses the tables provided by the CAMA vendor.
6.	<b>Are individual depreciation tables developed for each valuation grouping?</b>
	No
7.	<b>When were the depreciation tables last updated for each valuation grouping?</b>
	2008
8.	<b>When was the last lot value study completed for each valuation grouping?</b>
	2008
9.	<b>Describe the methodology used to determine the commercial lot values.</b>
	Commercial lot values are determined by market sales.

**23 Dawes**  
**COMMERCIAL**

**PAD 2013 R&O Statistics (Using 2013 Values)**

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 26  
Total Sales Price : 4,229,000  
Total Adj. Sales Price : 4,281,000  
Total Assessed Value : 4,103,705  
Avg. Adj. Sales Price : 164,654  
Avg. Assessed Value : 157,835

MEDIAN : 97  
WGT. MEAN : 96  
MEAN : 111  
COD : 27.70  
PRD : 116.09

COV : 49.07  
STD : 54.60  
Avg. Abs. Dev : 26.83  
MAX Sales Ratio : 312.90  
MIN Sales Ratio : 48.35

95% Median C.I. : 92.41 to 101.94  
95% Wgt. Mean C.I. : 86.28 to 105.44  
95% Mean C.I. : 89.22 to 133.34

Printed:3/26/2013 2:49:44PM

**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-OCT-09 To 31-DEC-09	4	98.02	98.86	102.05	04.09	96.87	94.84	104.55	N/A	314,375	320,820
01-JAN-10 To 31-MAR-10	1	96.73	96.73	96.73	00.00	100.00	96.73	96.73	N/A	287,000	277,625
01-APR-10 To 30-JUN-10	3	98.63	97.66	100.73	03.22	96.95	92.41	101.94	N/A	397,667	400,575
01-JUL-10 To 30-SEP-10											
01-OCT-10 To 31-DEC-10	3	95.63	85.33	88.70	13.36	96.20	61.01	99.34	N/A	106,833	94,757
01-JAN-11 To 31-MAR-11	5	124.30	176.19	124.39	58.13	141.64	76.61	312.90	N/A	37,400	46,522
01-APR-11 To 30-JUN-11											
01-JUL-11 To 30-SEP-11	2	91.79	91.79	86.62	09.71	105.97	82.88	100.69	N/A	131,000	113,470
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12	2	88.52	88.52	88.12	02.25	100.45	86.53	90.50	N/A	37,500	33,045
01-APR-12 To 30-JUN-12	4	88.77	80.72	68.38	18.02	118.05	48.35	96.99	N/A	154,250	105,473
01-JUL-12 To 30-SEP-12	2	143.91	143.91	133.26	10.46	107.99	128.86	158.96	N/A	41,000	54,638
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	8	97.68	98.14	100.92	03.51	97.25	92.41	104.55	92.41 to 104.55	342,188	345,329
01-OCT-10 To 30-SEP-11	10	100.02	132.05	96.66	48.95	136.61	61.01	312.90	76.61 to 246.04	76,950	74,382
01-OCT-11 To 30-SEP-12	8	93.48	98.47	77.16	23.37	127.62	48.35	158.96	48.35 to 158.96	96,750	74,657
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	7	96.73	92.24	97.95	07.52	94.17	61.01	101.94	61.01 to 101.94	257,214	251,946
01-JAN-11 To 31-DEC-11	7	121.09	152.07	102.35	49.91	148.58	76.61	312.90	76.61 to 312.90	64,143	65,650
<u>ALL</u>	26	96.86	111.28	95.86	27.70	116.09	48.35	312.90	92.41 to 101.94	164,654	157,835

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
11	1	100.69	100.69	100.69	00.00	100.00	100.69	100.69	N/A	55,000	55,380
12	6	99.70	110.71	103.39	20.14	107.08	86.53	158.96	86.53 to 158.96	222,750	230,303
13	6	97.81	100.12	95.58	08.10	104.75	82.88	124.30	82.88 to 124.30	144,000	137,632
14	5	96.45	94.06	94.12	13.89	99.94	61.01	121.09	N/A	79,400	74,731
15	1	101.94	101.94	101.94	00.00	100.00	101.94	101.94	N/A	954,000	972,470
21	1	312.90	312.90	312.90	00.00	100.00	312.90	312.90	N/A	5,000	15,645
22	5	94.85	118.84	94.69	38.79	125.50	76.61	246.04	N/A	67,000	63,445
70	1	48.35	48.35	48.35	00.00	100.00	48.35	48.35	N/A	334,500	161,725
<u>ALL</u>	26	96.86	111.28	95.86	27.70	116.09	48.35	312.90	92.41 to 101.94	164,654	157,835

**23 Dawes**  
**COMMERCIAL**

**PAD 2013 R&O Statistics (Using 2013 Values)**

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 26  
Total Sales Price : 4,229,000  
Total Adj. Sales Price : 4,281,000  
Total Assessed Value : 4,103,705  
Avg. Adj. Sales Price : 164,654  
Avg. Assessed Value : 157,835

MEDIAN : 97  
WGT. MEAN : 96  
MEAN : 111  
COD : 27.70  
PRD : 116.09

COV : 49.07  
STD : 54.60  
Avg. Abs. Dev : 26.83  
MAX Sales Ratio : 312.90  
MIN Sales Ratio : 48.35

95% Median C.I. : 92.41 to 101.94  
95% Wgt. Mean C.I. : 86.28 to 105.44  
95% Mean C.I. : 89.22 to 133.34

Printed:3/26/2013 2:49:44PM

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	5	99.34	103.34	102.97	05.48	100.36	96.45	121.09	N/A	79,900	82,275
03	21	95.63	113.17	95.13	33.01	118.96	48.35	312.90	86.53 to 104.55	184,833	175,825
04											
<u>ALL</u>	<u>26</u>	<u>96.86</u>	<u>111.28</u>	<u>95.86</u>	<u>27.70</u>	<u>116.09</u>	<u>48.35</u>	<u>312.90</u>	<u>92.41 to 101.94</u>	<u>164,654</u>	<u>157,835</u>

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	3	246.04	239.30	221.53	20.85	108.02	158.96	312.90	N/A	9,667	21,415
Less Than 30,000	3	246.04	239.30	221.53	20.85	108.02	158.96	312.90	N/A	9,667	21,415
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	26	96.86	111.28	95.86	27.70	116.09	48.35	312.90	92.41 to 101.94	164,654	157,835
Greater Than 14,999	23	96.45	94.58	95.00	12.15	99.56	48.35	128.86	90.50 to 100.69	184,870	175,629
Greater Than 29,999	23	96.45	94.58	95.00	12.15	99.56	48.35	128.86	90.50 to 100.69	184,870	175,629
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	246.04	239.30	221.53	20.85	108.02	158.96	312.90	N/A	9,667	21,415
15,000 TO 29,999											
30,000 TO 59,999	8	95.65	96.39	97.19	09.69	99.18	76.61	124.30	76.61 to 124.30	45,063	43,798
60,000 TO 99,999	5	99.34	98.28	97.62	21.71	100.68	61.01	128.86	N/A	78,100	76,242
100,000 TO 149,999	3	96.99	96.01	96.32	02.13	99.68	92.41	98.63	N/A	126,333	121,678
150,000 TO 249,999	2	89.26	89.26	88.44	07.15	100.93	82.88	95.63	N/A	183,500	162,280
250,000 TO 499,999	3	94.84	79.97	78.10	17.01	102.39	48.35	96.73	N/A	298,833	233,383
500,000 TO 999,999	2	103.25	103.25	103.21	01.27	100.04	101.94	104.55	N/A	929,250	959,060
1,000,000 +											
<u>ALL</u>	<u>26</u>	<u>96.86</u>	<u>111.28</u>	<u>95.86</u>	<u>27.70</u>	<u>116.09</u>	<u>48.35</u>	<u>312.90</u>	<u>92.41 to 101.94</u>	<u>164,654</u>	<u>157,835</u>

**23 Dawes**  
**COMMERCIAL**

**PAD 2013 R&O Statistics (Using 2013 Values)**

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 26  
Total Sales Price : 4,229,000  
Total Adj. Sales Price : 4,281,000  
Total Assessed Value : 4,103,705  
Avg. Adj. Sales Price : 164,654  
Avg. Assessed Value : 157,835

MEDIAN : 97  
WGT. MEAN : 96  
MEAN : 111  
COD : 27.70  
PRD : 116.09

COV : 49.07  
STD : 54.60  
Avg. Abs. Dev : 26.83  
MAX Sales Ratio : 312.90  
MIN Sales Ratio : 48.35

95% Median C.I. : 92.41 to 101.94  
95% Wgt. Mean C.I. : 86.28 to 105.44  
95% Mean C.I. : 89.22 to 133.34

Printed:3/26/2013 2:49:44PM

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Blank	2	98.57	98.57	98.52	02.15	100.05	96.45	100.69	N/A	56,250	55,420
300	4	87.97	90.31	90.32	21.89	99.99	61.01	124.30	N/A	120,875	109,180
343	2	103.25	103.25	103.21	01.27	100.04	101.94	104.55	N/A	929,250	959,060
344	1	92.41	92.41	92.41	00.00	100.00	92.41	92.41	N/A	104,000	96,110
350	1	95.63	95.63	95.63	00.00	100.00	95.63	95.63	N/A	160,000	153,000
352	4	100.26	105.06	104.07	06.06	100.95	98.63	121.09	N/A	85,500	88,979
353	7	96.73	117.47	100.75	32.23	116.60	76.61	246.04	76.61 to 246.04	89,857	90,528
406	1	158.96	158.96	158.96	00.00	100.00	158.96	158.96	N/A	12,000	19,075
408	1	48.35	48.35	48.35	00.00	100.00	48.35	48.35	N/A	334,500	161,725
442	1	94.85	94.85	94.85	00.00	100.00	94.85	94.85	N/A	33,000	31,300
528	1	82.88	82.88	82.88	00.00	100.00	82.88	82.88	N/A	207,000	171,560
98	1	312.90	312.90	312.90	00.00	100.00	312.90	312.90	N/A	5,000	15,645
<u>ALL</u>	26	96.86	111.28	95.86	27.70	116.09	48.35	312.90	92.41 to 101.94	164,654	157,835



**2013 Correlation Section  
for Dawes County**

---

**A. Commercial Real Property**

As of 2010, Dawes County had a population of 9,182. The County seat is located in Chadron--home of the only four-year college (CSC) in the western Nebraska Panhandle. Most commercial activity is in Chadron and consists of retail, service and multiple residences--mostly geared to the student and resident population. The other city within Dawes County is Crawford that has mostly tourist activity associated with nearby Fort Robinson. The village of Whitney has a negligible commercial economy compared with Chadron and Crawford.

Regarding the six-year inspection cycle, Dawes County completed the physical review of all commercial property in 2008. The Department in 2012 conducted a review of each county's sales qualification process. This included a review of the sales deemed non-qualified as well as each county's sales verification documentation. A review of the qualification process utilized by the County indicated that no bias existed in the qualification of sales and the Assessor was utilizing all information available from the sales file to assist in developing valuations for all three property classes.

The Department utilizes a yearly analysis of one-third of the counties within the state to systematically review assessment practices. Dawes County was selected for review in 2011. It has been confirmed that the assessment practices are reliable and applied consistently. Therefore, it is believed there is uniform and proportionate treatment within the commercial property class.

The statistical profile indicates twenty-six sales that occurred during the three-year period of the sales study. Nineteen of these sales occurred in the city of Chadron (valuation groups 11 through 15). If the sales that occurred in Chadron were combined into a single valuation grouping (it is highly doubtful that the city actually has five distinct commercial valuation groupings), the median would be 99%, the mean would be 102% and the weighted mean would be 100%. The COD would be 13% and the PRD would be 102% (all figures are rounded). Thus, the level of value would be constrained to the sales occurring only in the city of Chadron (as the aforementioned material indicates is the main commercial economic market).

Therefore, based on an analysis of all available information the level of value for commercial property in Dawes County is 99%, and with the knowledge of the County's assessment practices, it is further believed that commercial property is assessed in a uniform and proportionate manner.

**2013 Correlation Section  
for Dawes 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.

## 2013 Correlation Section for Dawes 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.

## 2013 Correlation Section for Dawes 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.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section  
for Dawes County**

---

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 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.



## **2013 Agricultural Assessment Actions for Dawes County**

- Pick up work—gather data, enter data and apply cost.
- Review sales rosters.
- Transfer CAMA data to MIPS.
- Review preliminary statistics.
- Review market areas for updates.
- Update agricultural files with additions, deletions, changes and inspection dates.
- Cost properties to current CAMA updates.
- Transfer data to MIPS for assessments.
- Update pictures in file where applicable.
- Update sketches where applicable.
- Update GIS/website monthly.
- Review burned areas.
- In agricultural Market Area One raised 4G1, 4G and 4GW LCG's to \$180/acre.
- In agricultural Market Area Four raised irrigated, dry and grass classes of land.
- In the special value market areas, adjusted special values accordingly.

## 2013 Agricultural Assessment Survey for Dawes County

1.	<b>Valuation data collection done by:</b>	
	The Assessor and her staff.	
2.	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>	
	Market Area	Description of unique characteristics
	1	This area is the uninfluenced northern portion of Dawes County, and consists primarily of agricultural use with lower land capability and little water available for crop production, irrigation and livestock.
	2	Agricultural market area two acts as a “buffer zone” between the primarily agricultural use of market areas one and four, and the Pine Ridge-influenced area 3.
	3	The area is affected by non-agricultural influences and has a market demand that exceeds that for pure agricultural use. This area’s geographical location is primarily the Pine Ridge.
	4	Market area located in the southern portion of Dawes County and exhibits higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.
3.	<b>Describe the process used to determine and monitor market areas.</b>	
	Sales data confirmation and good market sales.	
4.	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	
	Rural residential land is identified as parcels of less than eighty acres that have a home and the primary use of the land does not meet the definition of agricultural use. Recreational land is that used primarily for diversion and/or relaxation, and not for agricultural/horticultural production.	
5.	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>	
	Both are valued the same.	
6.	<b>Describe the process used to identify and monitor the influence of non-agricultural characteristics.</b>	
	Sales data verification is primarily relied upon.	
7.	<b>Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.</b>	
	Yes, and there is special value applied specifically to market areas two and three.	
8.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>	
	Currently there are no known parcels enrolled in the Wetland Reserve Program within Dawes County.	

**23 Dawes**

**AGRICULTURAL LAND**

**PAD 2013 R&O Statistics (Using 2013 Values)**

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 22  
 Total Sales Price : 10,253,217  
 Total Adj. Sales Price : 10,253,217  
 Total Assessed Value : 7,182,880  
 Avg. Adj. Sales Price : 466,055  
 Avg. Assessed Value : 326,495

MEDIAN : 74  
 WGT. MEAN : 70  
 MEAN : 77  
 COD : 30.53  
 PRD : 109.68

COV : 42.37  
 STD : 32.55  
 Avg. Abs. Dev : 22.48  
 MAX Sales Ratio : 179.60  
 MIN Sales Ratio : 29.53

95% Median C.I. : 55.14 to 91.53  
 95% Wgt. Mean C.I. : 56.70 to 83.41  
 95% Mean C.I. : 62.40 to 91.26

Printed:3/26/2013 2:49:45PM

DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-09 To 31-DEC-09	2	87.92	87.92	94.01	07.55	93.52	81.28	94.56	N/A	430,100	404,345
01-JAN-10 To 31-MAR-10	3	87.81	85.15	85.11	05.85	100.05	76.10	91.53	N/A	794,501	676,163
01-APR-10 To 30-JUN-10	3	96.05	116.70	93.73	36.49	124.51	74.45	179.60	N/A	353,681	331,501
01-JUL-10 To 30-SEP-10											
01-OCT-10 To 31-DEC-10	2	75.96	75.96	84.06	22.29	90.36	59.03	92.89	N/A	568,200	477,628
01-JAN-11 To 31-MAR-11	1	128.11	128.11	128.11	00.00	100.00	128.11	128.11	N/A	76,800	98,385
01-APR-11 To 30-JUN-11	4	54.67	55.73	48.91	12.57	113.94	43.52	70.06	N/A	147,818	72,298
01-JUL-11 To 30-SEP-11											
01-OCT-11 To 31-DEC-11	2	70.95	70.95	71.67	02.64	99.00	69.08	72.81	N/A	101,000	72,383
01-JAN-12 To 31-MAR-12	1	90.00	90.00	90.00	00.00	100.00	90.00	90.00	N/A	56,000	50,400
01-APR-12 To 30-JUN-12	3	33.12	39.99	44.00	27.96	90.89	29.53	57.32	N/A	950,000	417,972
01-JUL-12 To 30-SEP-12	1	53.98	53.98	53.98	00.00	100.00	53.98	53.98	N/A	1,036,000	559,284
<u>Study Yrs</u>											
01-OCT-09 To 30-SEP-10	8	89.67	97.67	89.01	19.81	109.73	74.45	179.60	74.45 to 179.60	538,093	478,961
01-OCT-10 To 30-SEP-11	7	59.03	71.85	74.42	33.44	96.55	43.52	128.11	43.52 to 128.11	257,782	191,833
01-OCT-11 To 30-SEP-12	7	57.32	57.98	48.46	28.73	119.65	29.53	90.00	29.53 to 90.00	592,000	286,909
<u>Calendar Yrs</u>											
01-JAN-10 To 31-DEC-10	8	89.67	94.68	86.84	22.68	109.03	59.03	179.60	59.03 to 179.60	572,618	497,281
01-JAN-11 To 31-DEC-11	7	69.08	70.42	61.18	24.42	115.10	43.52	128.11	43.52 to 128.11	124,296	76,049
<u>ALL</u>	22	73.63	76.83	70.05	30.53	109.68	29.53	179.60	55.14 to 91.53	466,055	326,495

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	13	70.06	67.75	66.28	29.83	102.22	29.53	96.05	43.52 to 91.53	454,526	301,241
4	9	74.45	89.93	75.19	32.60	119.60	57.32	179.60	59.03 to 128.11	482,708	362,972
<u>ALL</u>	22	73.63	76.83	70.05	30.53	109.68	29.53	179.60	55.14 to 91.53	466,055	326,495

95%MLU By Market Area										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Grass</u>											
County	11	90.00	92.71	80.87	25.23	114.64	43.52	179.60	57.32 to 128.11	437,779	354,016
1	8	88.91	81.85	86.67	12.57	94.44	43.52	96.05	43.52 to 96.05	403,946	350,106
4	3	128.11	121.68	69.02	31.82	176.30	57.32	179.60	N/A	528,000	364,444
<u>ALL</u>	22	73.63	76.83	70.05	30.53	109.68	29.53	179.60	55.14 to 91.53	466,055	326,495

**23 Dawes**  
**AGRICULTURAL LAND**

**PAD 2013 R&O Statistics (Using 2013 Values)**

Qualified

Date Range: 10/1/2009 To 9/30/2012 Posted on: 1/23/2013

Number of Sales : 22  
 Total Sales Price : 10,253,217  
 Total Adj. Sales Price : 10,253,217  
 Total Assessed Value : 7,182,880  
 Avg. Adj. Sales Price : 466,055  
 Avg. Assessed Value : 326,495

MEDIAN : 74  
 WGT. MEAN : 70  
 MEAN : 77  
 COD : 30.53  
 PRD : 109.68

COV : 42.37  
 STD : 32.55  
 Avg. Abs. Dev : 22.48  
 MAX Sales Ratio : 179.60  
 MIN Sales Ratio : 29.53

95% Median C.I. : 55.14 to 91.53  
 95% Wgt. Mean C.I. : 56.70 to 83.41  
 95% Mean C.I. : 62.40 to 91.26

Printed:3/26/2013 2:49:45PM

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	2	75.28	75.28	75.49	01.10	99.72	74.45	76.10	N/A	710,988	536,698
4	2	75.28	75.28	75.49	01.10	99.72	74.45	76.10	N/A	710,988	536,698
<b>_____Dry_____</b>											
County	1	54.20	54.20	54.20	00.00	100.00	54.20	54.20	N/A	103,271	55,970
1	1	54.20	54.20	54.20	00.00	100.00	54.20	54.20	N/A	103,271	55,970
<b>_____Grass_____</b>											
County	14	84.55	86.84	75.96	27.00	114.32	43.52	179.60	57.32 to 96.05	432,398	328,445
1	9	87.81	78.75	78.74	15.60	100.01	43.52	96.05	53.98 to 94.56	474,174	373,348
4	5	72.81	101.38	69.32	49.80	146.25	57.32	179.60	N/A	357,200	247,619
<b>_____ALL_____</b>											
	22	73.63	76.83	70.05	30.53	109.68	29.53	179.60	55.14 to 91.53	466,055	326,495

## Dawes County 2013 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	AVG IRR
Dawes	1	N/A	610	515	515	455	455	435	435	470
Dawes	4	N/A	1,350	N/A	1,350	1,000	1,000	950	950	1,174
Box Butte	3	N/A	1,265	1,300	1,213	850	816	820	845	1,210
Sheridan	1	N/A	1,195	1,170	975	950	925	875	850	1,019
Sioux	1	N/A	640	600	560	560	560	470	470	548

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	AVG DRY
Dawes	1	N/A	415	375	375	340	340	330	330	366
Dawes	4	N/A	500	N/A	450	400	400	375	375	463
Box Butte	3	N/A	500	470	470	300	300	300	300	465
Sheridan	1	N/A	550	525	460	410	405	355	355	448
Sioux	1	N/A	360	275	265	260	260	250	235	267

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	AVG GRASS
Dawes	1	N/A	210	195	195	180	180	180	180	182
Dawes	4	N/A	400	375	375	325	325	300	300	320
Box Butte	3	N/A	336	327	323	319	324	300	300	311
Sheridan	1	N/A	375	295	285	250	250	230	220	234
Sioux	1	N/A	260	260	260	225	225	200	208	212

Source: 2013 Abstract of Assessment, Form 45, Schedule IX

# Dawes County Agriculture Land Sales Criteria

## Special Agriculture Value

### Tax Year 2013

Dawes County is using "Special value" for tax year 2013. The special agriculture value will be used on a county wide basis.

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

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

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

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

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

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

Sales included in analysis:

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

Sales excluded from analysis:

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



## 2013 Correlation Section for Dawes County

---

### A. Agricultural Land

Dawes County has a total land area of 1,401 square miles. Agricultural land in Dawes County is comprised of approximately 80% grass, 16.5% dry land and about 2.5% irrigated land. The remaining one percent is classified as waste. Dawes County lies within the Upper Niobrara White NRD (UNWNRD). “In 2003, the UNWNRD established a stay on new high capacity wells to prevent the over-appropriation of the water supply. Working with Nebraska Department of Natural Resources (DNR), the UNWNRD strives to maintain a balance of supply and demand for ground and surface water. Currently, DNR has determined that the majority of the UNWNRD is fully appropriated. Fully appropriated means the balance between the water supply and demand has been reached...no new high capacity wells or surface water rights are allowed in this area” (taken from the UNWNRD website).

In 2011 the Nebraska Supreme Court reversed the DNR “fully appropriated” designation for the Lower Niobrara River Basin that would permit landowners in that area (below the Dunlap Diversion and above the Spencer hydropower facility) “to add up to 20% of their currently certified irrigated acres once each year from 2011-2014 if they have an existing irrigation well” to service the acres (taken from the UNWNRD newsletter, Fall 2011).

Within Dawes County there are four clearly defined agricultural market areas based on topography, soil type, availability of water and proximity to the Pine Ridge forest area. Market Area One is defined as the northern portion of the county lying above both the Pine Ridge area and the buffer Market Area Two. It consists primarily of lower land capability with little water available for crop production, irrigation and livestock.

Any irrigated land, mostly found around Whitney is primarily gravity-irrigated and is subject to a strict allotment of water for application. Market Area Two acts as the buffer zone between primary agricultural land use found in Market Areas One and Four and the non-agricultural influence found in Market Area Three. Market Area Three, the Pine Ridge area includes trees, bluffs and has both rural residential and recreational demand that exceeds agricultural use and valuation. Market Area Four, south of the Pine Ridge area consists of higher quality land capability with irrigated lands and water availability for higher production of crops and livestock. Therefore, the two uninfluenced agricultural market areas are One and Four, and are used to describe both the agricultural level of value and special value. The counties contiguous to Dawes are Sheridan County to the east, Box Butte County to the south, Sioux County to the west, and the northern portion of the county borders the State of South Dakota. Of the three neighboring counties, only Sheridan County currently has no uniquely identified agricultural market areas.

A preliminary analysis of the original sales sample of fifteen sales revealed that there was no time proportionality for Area One (no qualified sales in the third year) and although in Area Four all three years were time proportionate, grass was under-represented compared to the market area base (53% sample versus 79% base) and irrigated land was over-represented in the sample (29% versus a base of 5%). A review of all qualified comparable sales indicated that by utilizing four available sales that occurred during the third year, there is a possible way to balance for time in Market Area One. A review of the comparable sales that could be

## 2013 Correlation Section for Dawes County

---

included in Area Four's sample showed that by utilizing three additional comparable sales, time balance can be maintained and the grass and irrigated land classes will be within acceptable thresholds, but the dry class will become imbalanced (16% in the base, but only 5% in the sample). Although balance and proportionality was mathematically achieved, any use of this small sample should be made very cautiously.

Comparison of the 2013 grass values with the two comparable counties contiguous to Dawes Market Area One (Sheridan and Sioux) reveals an average difference of 29% and 16% (respectively). It appears that the current statistical profile is an anomaly when compared to the current market activity experienced by Dawes County's neighbors.

The current irrigated and grass values of Sioux County are on average 16% higher than those of neighboring Dawes Area One. Dry values in Dawes Area One are higher than Sioux Area One, but it should be noted that dry constitutes 13.39% of Dawes Area One, but only 3.44% of Sioux Area One. A review of the soil classifications among the three counties (Dawes, Sioux and Sheridan) suggest that the soils most comparable to Dawes Area One would exist in Sioux County, across the Area's western border.

Assessment actions taken by the Assessor to specifically address agricultural land in assessment year 2013 included: only grass subclasses 4G1 and 4G were raised by roughly 20% in Area One; in Area Two raising the irrigated class of land an overall average of 19% to closer match 75% of the irrigated market found in this agricultural market area of Dawes County. Dry land was increased overall by an average of about 10%; the grass within Area Four was raised on average 21% overall to closer match the market.

Since both counties contiguous to Dawes' Market Area One needed to adjust their three land classes in order to closer match 75% of current market activity, it is indeed confusing why merely based on the small sample of nine "Dawes only" sales, the only land that was raised consisted of the two lowest grass capability groups (and these were increased by only 20%). It is certainly difficult to believe that both neighboring counties indicated rising market activity—while that of Dawes Area One was virtually stagnant.

In my opinion the established mathematical procedure for determining level of value solely from the median of the Area One sample is suspect—considering the economic activity of the most comparable neighbor (Sioux Area One)—and would not be equalized. Therefore, based on an analysis of all information available—including sales activity from the general economic area, it is my opinion that the level of value for grass in Dawes County Market Area One is 62%, and I am making a non-binding recommendation for a 16% increase to all grass land in this market area in order to achieve a valuation that is appropriate and equalized at 72% of market. It is my opinion that this would create a level of value for grass in Area One at 72% and result in an overall LOV for all agricultural land in Area One at 72%.

Based on consideration of all available information, the current level of value is determined to be 72% of market value for the agricultural class of real property.

**2013 Correlation Section  
for Dawes County**

---

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

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

**2013 Correlation Section  
for Dawes 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.

## 2013 Correlation Section for Dawes 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.

## 2013 Correlation Section for Dawes 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.

Note that as market activity changes or as the complexity of properties increases, the measures of variability usually increase, even though appraisal procedures may be equally valid. Standard on Ratio Studies—2010, International Association of Assessing Officers, (2010), p. 13.

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

**2013 Correlation Section  
for Dawes County**

---

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 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.



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 7,158</b>	<b>Value : 622,007,003</b>	<b>Growth 4,669,642</b>	<b>Sum Lines 17, 25, &amp; 41</b>
--	------------------------	----------------------------	-------------------------	-----------------------------------

Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	266	1,816,145	64	1,289,640	119	1,823,510	449	4,929,295	
<b>02. Res Improve Land</b>	2,179	12,636,845	164	3,681,665	306	6,578,820	2,649	22,897,330	
<b>03. Res Improvements</b>	2,387	146,408,190	193	19,866,435	392	33,206,140	2,972	199,480,765	
<b>04. Res Total</b>	2,653	160,861,180	257	24,837,740	511	41,608,470	3,421	227,307,390	2,526,118
<b>% of Res Total</b>	77.55	70.77	7.51	10.93	14.94	18.30	47.79	36.54	54.10
<b>05. Com UnImp Land</b>	79	841,605	5	90,445	4	501,430	88	1,433,480	
<b>06. Com Improve Land</b>	386	6,256,525	23	409,190	13	785,860	422	7,451,575	
<b>07. Com Improvements</b>	387	52,200,265	23	2,648,600	14	1,763,670	424	56,612,535	
<b>08. Com Total</b>	466	59,298,395	28	3,148,235	18	3,050,960	512	65,497,590	262,500
<b>% of Com Total</b>	91.02	90.54	5.47	4.81	3.52	4.66	7.15	10.53	5.62
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	1	51,000	0	0	1	51,000	
<b>14. Rec Improve Land</b>	0	0	0	0	1	16,000	1	16,000	
<b>15. Rec Improvements</b>	0	0	0	0	1	3,155	1	3,155	
<b>16. Rec Total</b>	0	0	1	51,000	1	19,155	2	70,155	0
<b>% of Rec Total</b>	0.00	0.00	50.00	72.70	50.00	27.30	0.03	0.01	0.00
<b>Res &amp; Rec Total</b>	2,653	160,861,180	258	24,888,740	512	41,627,625	3,423	227,377,545	2,526,118
<b>% of Res &amp; Rec Total</b>	77.51	70.75	7.54	10.95	14.96	18.31	47.82	36.56	54.10
<b>Com &amp; Ind Total</b>	466	59,298,395	28	3,148,235	18	3,050,960	512	65,497,590	262,500
<b>% of Com &amp; Ind Total</b>	91.02	90.54	5.47	4.81	3.52	4.66	7.15	10.53	5.62
<b>17. Taxable Total</b>	3,119	220,159,575	286	28,036,975	530	44,678,585	3,935	292,875,135	2,788,618
<b>% of Taxable Total</b>	79.26	75.17	7.27	9.57	13.47	15.26	54.97	47.09	59.72

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	3	53,375	11	43,374,770	14	43,428,145	0
24. Non-Producing	0	0	19	0	6	0	25	0	0
25. Total	0	0	22	53,375	17	43,374,770	39	43,428,145	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	131	23	298	452

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	10,610	86	4,419,735	2,467	168,633,365	2,554	173,063,710
28. Ag-Improved Land	0	0	56	2,957,490	574	53,166,780	630	56,124,270
29. Ag Improvements	0	0	56	6,531,130	574	49,984,613	630	56,515,743
30. Ag Total							3,184	285,703,723

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	8,000	
32. HomeSite Improv Land	0	0.00	0	47	51.76	410,000	
33. HomeSite Improvements	0	0.00	0	47	0.00	5,035,445	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	52	52.16	104,380	
37. FarmSite Improvements	0	0.00	0	53	0.00	1,495,685	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	74	172.52	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	23	23.87	180,080	24	24.87	188,080	
32. HomeSite Improv Land	472	505.46	3,916,080	519	557.22	4,326,080	
33. HomeSite Improvements	482	0.00	36,787,835	529	0.00	41,823,280	269,530
34. HomeSite Total				<b>553</b>	<b>582.09</b>	<b>46,337,440</b>	
35. FarmSite UnImp Land	8	8.00	16,000	8	8.00	16,000	
36. FarmSite Improv Land	508	506.17	1,005,680	560	558.33	1,110,060	
37. FarmSite Improvements	526	0.00	13,196,778	579	0.00	14,692,463	1,611,494
38. FarmSite Total				<b>587</b>	<b>566.33</b>	<b>15,818,523</b>	
39. Road & Ditches	1,410	4,378.60	0	1,484	4,551.12	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>1,140</b>	<b>5,699.54</b>	<b>62,155,963</b>	<b>1,881,024</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	2	625.16	356,725
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	61	11,049.80	4,735,295	63	11,674.96	5,092,020

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	132	21,446.13	6,411,670
44. Recapture Value N/A	0	0.00	0	132	21,446.13	13,811,415
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2,240	558,623.62	160,708,110	2,372	580,069.75	167,119,780
44. Market Value	0	0	0	0	0	0

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

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

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	999.48	11.13%	609,685	14.44%	610.00
47. 2A1	489.97	5.45%	252,335	5.98%	515.00
48. 2A	326.56	3.64%	168,170	3.98%	514.97
49. 3A1	2,160.02	24.05%	982,790	23.28%	454.99
50. 3A	1,556.19	17.32%	708,065	16.77%	455.00
51. 4A1	2,359.35	26.26%	1,026,320	24.31%	435.00
52. 4A	1,091.44	12.15%	474,800	11.25%	435.02
53. Total	8,983.01	100.00%	4,222,165	100.00%	470.02
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	9,425.37	21.42%	3,911,510	24.27%	415.00
56. 2D1	2,923.02	6.64%	1,096,210	6.80%	375.03
57. 2D	12,934.52	29.40%	4,850,720	30.10%	375.02
58. 3D1	2,002.47	4.55%	680,830	4.22%	340.00
59. 3D	6,303.75	14.33%	2,143,250	13.30%	340.00
60. 4D1	3,392.28	7.71%	1,119,470	6.95%	330.01
61. 4D	7,017.80	15.95%	2,315,955	14.37%	330.01
62. Total	43,999.21	100.00%	16,117,945	100.00%	366.32
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	4,464.47	1.64%	937,585	1.90%	210.01
65. 2G1	2,694.99	0.99%	525,555	1.07%	195.01
66. 2G	17,104.60	6.30%	3,335,420	6.76%	195.00
67. 3G1	4,035.14	1.49%	726,300	1.47%	179.99
68. 3G	35,211.68	12.96%	6,338,030	12.85%	180.00
69. 4G1	15,396.66	5.67%	2,771,410	5.62%	180.00
70. 4G	192,718.72	70.95%	34,689,335	70.33%	180.00
71. Total	271,626.26	100.00%	49,323,635	100.00%	181.59
<b>Irrigated Total</b>					
	8,983.01	2.73%	4,222,165	6.05%	470.02
<b>Dry Total</b>					
	43,999.21	13.39%	16,117,945	23.10%	366.32
<b>Grass Total</b>					
	271,626.26	82.65%	49,323,635	70.68%	181.59
72. Waste	4,034.56	1.23%	120,950	0.17%	29.98
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	21,828.76	6.64%	3,566,775	5.11%	163.40
75. Market Area Total	328,643.04	100.00%	69,784,695	100.00%	212.34

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

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	389.19	40.33%	381,405	45.70%	980.00
47. 2A1	21.80	2.26%	20,340	2.44%	933.03
48. 2A	330.07	34.21%	274,950	32.94%	833.01
49. 3A1	78.60	8.15%	57,225	6.86%	728.05
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	99.87	10.35%	69,210	8.29%	693.00
52. 4A	45.44	4.71%	31,490	3.77%	693.00
53. Total	964.97	100.00%	834,620	100.00%	864.92
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	11,472.48	38.04%	5,371,095	42.30%	468.17
56. 2D1	603.83	2.00%	249,385	1.96%	413.01
57. 2D	10,658.72	35.34%	4,418,860	34.80%	414.58
58. 3D1	754.52	2.50%	279,170	2.20%	370.00
59. 3D	204.48	0.68%	75,670	0.60%	370.06
60. 4D1	4,595.05	15.23%	1,625,315	12.80%	353.71
61. 4D	1,872.99	6.21%	679,105	5.35%	362.58
62. Total	30,162.07	100.00%	12,698,600	100.00%	421.01
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	5,721.22	8.74%	1,756,060	10.39%	306.94
65. 2G1	665.58	1.02%	189,705	1.12%	285.02
66. 2G	14,255.57	21.77%	4,089,480	24.20%	286.87
67. 3G1	726.03	1.11%	184,150	1.09%	253.64
68. 3G	498.70	0.76%	126,165	0.75%	252.99
69. 4G1	8,305.78	12.69%	2,011,975	11.90%	242.24
70. 4G	35,302.87	53.92%	8,542,925	50.55%	241.99
71. Total	65,475.75	100.00%	16,900,460	100.00%	258.12
<b>Irrigated Total</b>					
	964.97	0.99%	834,620	2.74%	864.92
<b>Dry Total</b>					
	30,162.07	30.83%	12,698,600	41.65%	421.01
<b>Grass Total</b>					
	65,475.75	66.92%	16,900,460	55.43%	258.12
72. Waste	1,207.55	1.23%	36,205	0.12%	29.98
73. Other	27.41	0.03%	20,560	0.07%	750.09
74. Exempt	1,054.62	1.08%	626,830	2.06%	594.37
75. Market Area Total	97,837.75	100.00%	30,490,445	100.00%	311.64

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

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	78.03	69.23%	76,465	75.41%	979.94
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	2.68	2.38%	2,500	2.47%	932.84
49. 3A1	7.64	6.78%	5,560	5.48%	727.75
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	23.86	21.17%	16,535	16.31%	693.00
52. 4A	0.50	0.44%	345	0.34%	690.00
<b>53. Total</b>	<b>112.71</b>	<b>100.00%</b>	<b>101,405</b>	<b>100.00%</b>	<b>899.70</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,949.71	34.42%	3,904,825	40.03%	491.19
56. 2D1	195.96	0.85%	81,585	0.84%	416.33
57. 2D	6,806.21	29.47%	2,843,480	29.15%	417.78
58. 3D1	1,294.94	5.61%	484,675	4.97%	374.28
59. 3D	187.07	0.81%	70,100	0.72%	374.73
60. 4D1	3,893.25	16.86%	1,385,620	14.20%	355.90
61. 4D	2,769.09	11.99%	984,225	10.09%	355.43
<b>62. Total</b>	<b>23,096.23</b>	<b>100.00%</b>	<b>9,754,510</b>	<b>100.00%</b>	<b>422.34</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	5,589.90	4.13%	1,750,040	5.06%	313.07
65. 2G1	215.87	0.16%	70,960	0.21%	328.72
66. 2G	10,036.39	7.42%	2,977,725	8.62%	296.69
67. 3G1	2,603.48	1.92%	704,840	2.04%	270.73
68. 3G	398.39	0.29%	101,415	0.29%	254.56
69. 4G1	9,657.24	7.14%	2,365,940	6.85%	244.99
70. 4G	106,790.85	78.93%	26,586,575	76.93%	248.96
<b>71. Total</b>	<b>135,292.12</b>	<b>100.00%</b>	<b>34,557,495</b>	<b>100.00%</b>	<b>255.43</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>112.71</b>	<b>0.07%</b>	<b>101,405</b>	<b>0.23%</b>	<b>899.70</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>23,096.23</b>	<b>14.54%</b>	<b>9,754,510</b>	<b>21.84%</b>	<b>422.34</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>135,292.12</b>	<b>85.15%</b>	<b>34,557,495</b>	<b>77.38%</b>	<b>255.43</b>
72. Waste	186.33	0.12%	5,585	0.01%	29.97
73. Other	195.54	0.12%	239,580	0.54%	1,225.22
74. Exempt	47,277.17	29.76%	26,938,340	60.32%	569.80
<b>75. Market Area Total</b>	<b>158,882.93</b>	<b>100.00%</b>	<b>44,658,575</b>	<b>100.00%</b>	<b>281.08</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	4,254.30	43.65%	5,743,335	50.20%	1,350.01
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	936.56	9.61%	1,264,385	11.05%	1,350.03
49. 3A1	738.43	7.58%	738,430	6.45%	1,000.00
50. 3A	1,385.43	14.21%	1,385,430	12.11%	1,000.00
51. 4A1	1,280.88	13.14%	1,216,880	10.64%	950.03
52. 4A	1,150.98	11.81%	1,093,480	9.56%	950.04
<b>53. Total</b>	<b>9,746.58</b>	<b>100.00%</b>	<b>11,441,940</b>	<b>100.00%</b>	<b>1,173.94</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	20,871.15	63.62%	10,435,575	68.76%	500.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	3,189.21	9.72%	1,435,190	9.46%	450.01
58. 3D1	440.02	1.34%	176,000	1.16%	399.98
59. 3D	628.17	1.91%	251,260	1.66%	399.99
60. 4D1	5,823.53	17.75%	2,183,980	14.39%	375.03
61. 4D	1,854.22	5.65%	695,685	4.58%	375.19
<b>62. Total</b>	<b>32,806.30</b>	<b>100.00%</b>	<b>15,177,690</b>	<b>100.00%</b>	<b>462.65</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	20,021.78	12.31%	8,008,750	15.42%	400.00
65. 2G1	153.25	0.09%	57,465	0.11%	374.98
66. 2G	11,003.33	6.77%	4,126,630	7.94%	375.03
67. 3G1	4,650.95	2.86%	1,511,590	2.91%	325.01
68. 3G	8,853.95	5.45%	2,877,645	5.54%	325.01
69. 4G1	24,919.39	15.33%	7,475,825	14.39%	300.00
70. 4G	92,984.46	57.19%	27,895,435	53.69%	300.00
<b>71. Total</b>	<b>162,587.11</b>	<b>100.00%</b>	<b>51,953,340</b>	<b>100.00%</b>	<b>319.54</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>9,746.58</b>	<b>4.74%</b>	<b>11,441,940</b>	<b>14.55%</b>	<b>1,173.94</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>32,806.30</b>	<b>15.96%</b>	<b>15,177,690</b>	<b>19.31%</b>	<b>462.65</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>162,587.11</b>	<b>79.09%</b>	<b>51,953,340</b>	<b>66.09%</b>	<b>319.54</b>
72. Waste	411.62	0.20%	12,325	0.02%	29.94
73. Other	20.00	0.01%	28,750	0.04%	1,437.50
74. Exempt	2,811.84	1.37%	577,860	0.74%	205.51
<b>75. Market Area Total</b>	<b>205,571.61</b>	<b>100.00%</b>	<b>78,614,045</b>	<b>100.00%</b>	<b>382.42</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	24.39	10,610	190.27	168,855	19,592.61	16,420,665	19,807.27	16,600,130
<b>77. Dry Land</b>	0.00	0	5,853.25	2,437,840	124,210.56	51,310,905	130,063.81	53,748,745
<b>78. Grass</b>	0.00	0	15,911.13	4,234,380	619,070.11	148,500,550	634,981.24	152,734,930
<b>79. Waste</b>	0.00	0	281.79	8,450	5,558.27	166,615	5,840.06	175,065
<b>80. Other</b>	0.00	0	2.66	5,320	240.29	283,570	242.95	288,890
<b>81. Exempt</b>	128.65	164,635	4,008.59	2,343,875	68,835.15	29,201,295	72,972.39	31,709,805
<b>82. Total</b>	<b>24.39</b>	<b>10,610</b>	<b>22,239.10</b>	<b>6,854,845</b>	<b>768,671.84</b>	<b>216,682,305</b>	<b>790,935.33</b>	<b>223,547,760</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	19,807.27	2.50%	16,600,130	7.43%	838.08
<b>Dry Land</b>	130,063.81	16.44%	53,748,745	24.04%	413.25
<b>Grass</b>	634,981.24	80.28%	152,734,930	68.32%	240.53
<b>Waste</b>	5,840.06	0.74%	175,065	0.08%	29.98
<b>Other</b>	242.95	0.03%	288,890	0.13%	1,189.09
<b>Exempt</b>	72,972.39	9.23%	31,709,805	14.18%	434.55
<b>Total</b>	<b>790,935.33</b>	<b>100.00%</b>	<b>223,547,760</b>	<b>100.00%</b>	<b>282.64</b>

## 2013 County Abstract of Assessment for Real Property, Form 45 Compared with the 2012 Certificate of Taxes Levied (CTL)

23 Dawes

	2012 CTL County Total	2013 Form 45 County Total	Value Difference (2013 form 45 - 2012 CTL)	Percent Change	2013 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	224,719,517	227,307,390	2,587,873	1.15%	2,526,118	0.03%
02. Recreational	19,155	70,155	51,000	266.25%	0	266.25%
03. Ag-Homesite Land, Ag-Res Dwelling	45,288,730	46,337,440	1,048,710	2.32%	269,530	1.72%
<b>04. Total Residential (sum lines 1-3)</b>	<b>270,027,402</b>	<b>273,714,985</b>	<b>3,687,583</b>	<b>1.37%</b>	<b>2,795,648</b>	<b>0.33%</b>
05. Commercial	65,315,930	65,497,590	181,660	0.28%	262,500	-0.12%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	15,244,355	15,818,523	574,168	3.77%	1,611,494	-6.80%
08. Minerals	59,152,471	43,428,145	-15,724,326	-26.58	0	-26.58
<b>09. Total Commercial (sum lines 5-8)</b>	<b>139,712,756</b>	<b>124,744,258</b>	<b>-14,968,498</b>	<b>-10.71%</b>	<b>1,873,994</b>	<b>-12.06%</b>
<b>10. Total Non-Agland Real Property</b>	<b>409,740,158</b>	<b>398,459,243</b>	<b>-11,280,915</b>	<b>-2.75%</b>	<b>4,669,642</b>	<b>-3.89%</b>
11. Irrigated	15,329,840	16,600,130	1,270,290	8.29%		
12. Dryland	51,211,900	53,748,745	2,536,845	4.95%		
13. Grassland	129,904,495	152,734,930	22,830,435	17.57%		
14. Wasteland	175,330	175,065	-265	-0.15%		
15. Other Agland	420,025	288,890	-131,135	-31.22%		
<b>16. Total Agricultural Land</b>	<b>197,041,590</b>	<b>223,547,760</b>	<b>26,506,170</b>	<b>13.45%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>606,781,748</b>	<b>622,007,003</b>	<b>15,225,255</b>	<b>2.51%</b>	<b>4,669,642</b>	<b>1.74%</b>

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

2013 Tax Year

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

2014 Tax Year

- Commercial Appraisal Completion
- New pictures for files
- GIS Updates
- Pickup Work
- Review and Update Assessor Locations
- Review and Update Market Area Boundaries

2015 Tax Year

- Review Agriculture Parcels
- New Pictures for files
- GIS Updates
- Pickup Work
- Review and Update Assessor Locations
- Review and Update Market Area Boundaries

## 2013 Assessment Survey for Dawes County

### A. Staffing and Funding Information

1.	<b>Deputy(ies) on staff:</b>
	One
2.	<b>Appraiser(s) on staff:</b>
	None
3.	<b>Other full-time employees:</b>
	Two
4.	<b>Other part-time employees:</b>
	None
5.	<b>Number of shared employees:</b>
	None
6.	<b>Assessor's requested budget for current fiscal year:</b>
	\$158,131
7.	<b>Adopted budget, or granted budget if different from above:</b>
	\$157,337
8.	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$6,100
9.	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$17,500
10.	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$15,400
11.	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$3,100
12.	<b>Other miscellaneous funds:</b>
	\$132,737—includes salaries
13.	<b>Amount of last year's assessor's budget not used:</b>
	\$4,637

### B. Computer, Automation Information and GIS

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

6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, both property record information and mapping. The address is <a href="http://www.dawes.assessor.gisworkshop.com">www.dawes.assessor.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	The Assessor's office and GIS Workshop
8.	<b>Personal Property software:</b>
	MIPS

### C. Zoning Information

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

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	Stanard Appraisal; Pritchard & Abbott for mineral appraisal
2.	<b>GIS Services:</b>
	GIS Workshop
3.	<b>Other services:</b>
	MIPS for CAMA, personal property and administrative software.

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes, Stanard Appraisal for commercial properties only. Pritchard & Abbott—minerals.
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	General Certified
4.	<b>Have the existing contracts been approved by the PTA?</b>
	No
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	On commercial structures only; Pritchard & Abbott does for mineral valuations.





# 2013 Certification for Dawes County

---

This is to certify that the 2013 Reports and Opinions of the Property Tax Administrator have been sent to the following:

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

One copy by electronic transmission to the Dawes County Assessor.

Dated this 5th day of April, 2013.



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

---

Ruth A. Sorensen  
Property Tax Administrator



