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2014 Commission Summary for Dixon County

Residential Real Property - Current

Number of Sales	99	Median	95.67
Total Sales Price	\$7,497,521	Mean	99.89
Total Adj. Sales Price	\$7,497,521	Wgt. Mean	93.14
Total Assessed Value	\$6,983,565	Average Assessed Value of the Base	\$53,412
Avg. Adj. Sales Price	\$75,733	Avg. Assessed Value	\$70,541

Confidence Interval - Current

95% Median C.I	93.98 to 98.38
95% Wgt. Mean C.I	89.35 to 96.94
95% Mean C.I	95.05 to 104.73
% of Value of the Class of all Real Property Value in the	9.83
% of Records Sold in the Study Period	4.50
% of Value Sold in the Study Period	5.95

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	108	96	96.15
2012	81	96	95.98
2011	101	96	96
2010	91	98	98

2014 Commission Summary for Dixon County

Commercial Real Property - Current

Number of Sales	12	Median	85.75
Total Sales Price	\$495,800	Mean	88.66
Total Adj. Sales Price	\$495,800	Wgt. Mean	80.28
Total Assessed Value	\$398,030	Average Assessed Value of the Base	\$131,406
Avg. Adj. Sales Price	\$41,317	Avg. Assessed Value	\$33,169

Confidence Interval - Current

95% Median C.I	51.20 to 115.60
95% Wgt. Mean C.I	60.76 to 99.80
95% Mean C.I	65.72 to 111.60
% of Value of the Class of all Real Property Value in the County	3.85
% of Records Sold in the Study Period	3.43
% of Value Sold in the Study Period	0.87

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	11		86.83
2012	18		97.47
2011	27	96	96
2010	38	95	95

2014 Opinions of the Property Tax Administrator for Dixon County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	96	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	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 7th day of April, 2014.



Ruth A. Sorensen
Property Tax Administrator

2014 Residential Assessment Actions for Dixon County

All residential properties in Dixon County were updated only for new buildings, additions, remodeling or condition changes this year. We are in the process of updating all our photos for our GIS website. We are also in the process of redrawing all of our residential and rural properties. This process is extremely time consuming.

2014 Residential Assessment Survey for Dixon County

1.	Valuation data collection done by:																
	Assessor																
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Ponca- County Seat, Located in the northern portion of the county along Hwy. 12,K-12 school system,approximate population of 961.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Wakefield - Located on the southern border of Dixon County on Hwy. 16. Adjoins Wayne County with the majority of the newer construction located there as well. The K-12 school system also is in the Wayne County portion of the city. The approximate population for the entire town is 1,451.</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Emerson - Located south of Hwy. 35 and is split with Thurston and Dakota Counties. The Dixon County portion of the village is locted on the west side of Hwy. 9. The town has a K-12 school system. The approximate population of the entire town is 840.</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Allen - Located south of Hwy. 20 approximately four miles on Hwy. 16. K-12 school systme and the approximate population fo 377.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Newcastle - Located in the northwestern portion of the county along Hwy. 12. The K-12 school systme is closing, the approximate population is 325.</td> </tr> <tr> <td style="text-align: center;">25</td> <td>Concord, Dixon, Maskell, Martinsburg and Waterbury - These are all small villages located throughout the county, the common factor is that the population of each of these villages is less than 100.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Rural - All parcels located throughout the county outside the city or village parameters.</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Ponca- County Seat, Located in the northern portion of the county along Hwy. 12,K-12 school system,approximate population of 961.	5	Wakefield - Located on the southern border of Dixon County on Hwy. 16. Adjoins Wayne County with the majority of the newer construction located there as well. The K-12 school system also is in the Wayne County portion of the city. The approximate population for the entire town is 1,451.	10	Emerson - Located south of Hwy. 35 and is split with Thurston and Dakota Counties. The Dixon County portion of the village is locted on the west side of Hwy. 9. The town has a K-12 school system. The approximate population of the entire town is 840.	15	Allen - Located south of Hwy. 20 approximately four miles on Hwy. 16. K-12 school systme and the approximate population fo 377.	20	Newcastle - Located in the northwestern portion of the county along Hwy. 12. The K-12 school systme is closing, the approximate population is 325.	25	Concord, Dixon, Maskell, Martinsburg and Waterbury - These are all small villages located throughout the county, the common factor is that the population of each of these villages is less than 100.	30	Rural - All parcels located throughout the county outside the city or village parameters.
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																
	Cost approach is used. The depreciation is gathered from the market in each location.																
4.	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?																
	We have developed our own economic depreciatons, and had always used CAMA vendors physical, except for remodeling. With the new program we currently developed physical and economic from the market.																
5.	Are individual depreciation tables developed for each valuation grouping?																
	Yes																
6.	Describe the methodology used to determine the residential lot values?																
	We currently use the square foot method on residential lot values, vacant lot study used to set the values.																

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2006	2006	2006
	5	2006	2006	2006
	10	2006	2006	2006
	15	2011	2011	2011
	20	2011	2011	2011
	25	2011	2011	2011
	30	2006	2006	2006

2014 Residential Correlation Section for Dixon County

County Overview

Dixon County is located in the northeastern region of the State of Nebraska. The community with the largest population (1,451 residents) in the county is the city of Wakefield (Valuation Group 10). The city of Wakefield is split between Dixon and Wayne Counties. The second largest community of Ponca has a population of 961 residents (Valuation Group 1). Ponca is located in the northern portion of the county and is the county seat. The village of Allen (Valuation Group 15) has a population of 377 residents and is located approximately ten miles north of Wakefield on Highway 9 and the village of Newcastle (Valuation Group 20) has a population of 325 and is located west of Ponca on Highway 12. Emerson (Valuation Group 10) is located in three counties with the largest portion of the county on the west side of Highway 9. There are five villages in Dixon County with a population less than 170. Those communities include Concord, Dixon, Maskell, Martinsburg and Waterbury (Valuation Group 25).

Description of Analysis

Residential parcels are valued utilizing seven valuation groupings that closely follow the assessor locations or towns in the county. The residential sales file for Dixon County consists of 99 qualified arm's length sales. Analysis of the statistical profile indicates that overall a residential level of value is at 96% and within the acceptable range. However, two valuation groups (5 and 10) are slightly above 100%.

The assessment actions of the county in the past indicate that Valuation Group 5 was recently reassessed in 2011. There are currently 17 sales in the valuation group. The median in the year after the reappraisal was 96.19%. The residential market has remained relatively flat in Dixon County, so a median rounded to 101% does not seem like a legitimate indicator of the level of value. A further inspection of these sales reveals an average assessed value of approximately \$68,000. Considering the effect of low dollars sales in the sample, the statistics of all sales with assessed value greater than \$30,000 produces a median of 97%. This variance in statistics suggests it is just as likely the valuation grouping is valued acceptably, as it is not. Aside from a median measure that rounds to 101%, other valid indicators suggest the level is near the middle of the acceptable range.

Discussion with the county assessor indicated that the last reappraisal/listing for Valuation Group 10 was completed in 2007. The county has this group scheduled for review during 2014 for the 2015 assessment year. The disparity in the sample suggested by the coefficient of dispersion also indicates the valuation group should be physically reviewed and revalued. The small sample size, statistical variance, and lack of physical inspections since 2007, all compromise the reliability of the sample statistics as an indicator of the level of value.

2014 Residential Correlation Section for Dixon County

Sales Qualification

Dixon County has a consistent process in place for the verification of sales of the residential class. The Division has implemented an expanded review of one-third of the counties to review the assessment practices of the county with Dixon County selected in 2012. A second review was also implemented concerning the verification of sales. The Division is confident that all available arm-length transactions were available when determining the level of value for the county.

Equalization and Quality of Assessment

The county maintains a systematic review and inspection and based on the assessment practices of the county it is believed that the residential property is treated in a uniform and proportionate manner.

Level of Value

Based on analysis of all available information, the level of value is 96% of market value for the residential class of property.

2014 Commercial Assessment Actions for Dixon County

For the 2014 valuations commercial properties were reappraised in the following communities: Concord Village, Dixon Village, Maskell Village and the City of Wakefield. The commercial properties in these communities all have a Marshall & Swift costing of 7/20/2013 and the depreciations were all redone for the current year. These properties have all been redrawn into the new Cama system.

2014 Commercial Assessment Survey for Dixon County

1.	Valuation data collection done by:														
	Assessor and clerks														
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:														
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.														
	We currently use the cost approach. The majority of our commercial properties are owned and occupied by the same people, we have very little rental commercial properties. The only commercial properties which are rented are apartments.														
3a.	Describe the process used to determine the value of unique commercial properties.														
	We use Marshall and Swift costing and contact other counties and our field liaison for sales of like properties.														
4.	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?														
	We develop our own economic and functional depreciations, and use vendor tables for physical depreciation.														
5.	Are individual depreciation tables developed for each valuation grouping?														
	Yes.														
6.	Describe the methodology used to determine the commercial lot values.														
	We currently use front foot for commercial property, we are trying to move to the square foot method as we have few commercial sales and in failing communities street front is not important as many of the buildings sell for storage.														

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2006	2006	2006
	5	2013	2013	2013
	10	2006	2006	2006
	15	2006	2006	2006
	20	2006	2006	2006
	25	2013	2013	2013

2014 Commercial Correlation Section for Dixon County

County Overview

The commercial market in Dixon County is relatively flat. The commercial base in Dixon County is the strongest in the city of Wakefield (Valuation Group 5). The Michael's Food facility, an egg processing plant is the largest employer in the county and draws employees from several surrounding counties. The communities of Emerson (Valuation Group 10) and Ponca (Valuation Group 1) have commercial services of medical offices, grocery stores, banks, mini marts and other retail services. The communities of Allen (Valuation Group 15) and Newcastle (Valuation Group 20) tend to be declining in the available services to the communities and the remainder of the small towns (Valuation Group 25) is very limited in the commercial services available to the communities.

Description of Analysis

Dixon County utilized as many sales as possible to represent the commercial market in the county. There are 12 qualified sales in the statistical analysis. The sample is small and the occupancy codes represented are numerous and do not support any one type of property.

The county reported that the commercial parcels in Valuation Group 25 (Small villages under 100 population with the exception of Waterbury) and Valuation Group 5(Wakefield) were reappraised implementing the 7/2013 Marshall and Swift costing and updating depreciations.

Sales Qualification

The Department completed a sales verification review for all counties in 2012. All non-qualified sales were reviewed to ensure that the reasons for disqualification were sufficient and documented. The Department is confident that all available arm-length transactions were utilized and there was no bias in the sales verification.

Equalization and Quality of Assessment

With the information available it was confirmed that the county was in compliance with the statutory six year review and inspection requirement and that the assessment practices are reliable and being applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

Level of Value

The sale information for the commercial class of property is unreliable to indicate a level of value. However, because the county's assessment practices have been investigated and determined to be acceptable, it is concluded that the statutory level of value of 100% has been met for the commercial class of property.

2014 Agricultural Assessment Actions for Dixon County

Area 1

Irrigated land in Area 1 was increased by 35%, dry land was increased by 40% and grass land was increased by 25%.

Area 2

Irrigated land in Area 2 was increased by 35%, dry land was increased by 35% and grass land was increased by 25%.

2014 Agricultural Assessment Survey for Dixon County

1.	Valuation data collection done by:						
	Assessor and Clerks						
2.	List each market area, and describe the location and the specific characteristics that make each unique.						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Generally more flat land, larger fields. Areas of hills are more rolling than steep, soil types are typically better. More irrigation is used in this area s topography makes irrigation easier.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Hills are steep, tree cover in northern areas is becoming more dense in many hilly areas along the river bluffs. Soils are of lesser quality and the northern area has more pasture land than the southern area. Field sizes are typically smaller in Area 2.</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	Generally more flat land, larger fields. Areas of hills are more rolling than steep, soil types are typically better. More irrigation is used in this area s topography makes irrigation easier.	2	Hills are steep, tree cover in northern areas is becoming more dense in many hilly areas along the river bluffs. Soils are of lesser quality and the northern area has more pasture land than the southern area. Field sizes are typically smaller in Area 2.
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1	Generally more flat land, larger fields. Areas of hills are more rolling than steep, soil types are typically better. More irrigation is used in this area s topography makes irrigation easier.						
2	Hills are steep, tree cover in northern areas is becoming more dense in many hilly areas along the river bluffs. Soils are of lesser quality and the northern area has more pasture land than the southern area. Field sizes are typically smaller in Area 2.						
3.	Describe the process used to determine and monitor market areas.						
	Monitor sales which occur in each area and review land uses in each area..						
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.						
	Our recreational land has consistently been along the river and is made up of small mobile home parks. Our rural residential has been classified as under 20 acres. Since the valuations continue to be the same for rural residential and home sites we do not have any issues with this method.						
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?						
	We currently use the same value for farm sites and rural residential sites.						
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.						
	We use GIS, FSA and physical inspection to update our land use.						
7.	Have special valuation applications been filed in the county? If a value difference is recognized describe the process used to develop the uninfluenced value.						
	No						
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.						
	We have 2 parcels; sales fro surrounding counties were used to set value, as we have none.						

Dixon County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dixon	1	5,420	5,320	5,060	4,895	4,555	4,470	4,135	3,970	4,856
Dakota	2	N/A	5,290	5,230	N/A	4,895	4,580	4,470	4,345	4,708
Thurston	1	5,195	5,190	4,710	4,710	4,695	4,680	4,150	3,575	4,900
Wayne	1	5,900	5,900	5,800	5,800	5,560	5,075	4,750	4,000	5,476
Cedar	2	5,950	5,950	5,735	5,735	5,655	5,655	4,575	4,575	5,421
Dixon	2	5,420	5,320	5,060	4,895	4,555	4,470	4,135	3,970	4,735
Dakota	2	N/A	5,290	5,230	N/A	4,895	4,580	4,470	4,345	4,708
Cedar	1	5,350	5,350	5,300	5,300	4,750	4,750	4,200	4,200	4,802
Cedar	2	5,950	5,950	5,735	5,735	5,655	5,655	4,575	4,575	5,421

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dixon	1	4,885	4,565	4,405	4,235	3,987	3,745	3,585	3,265	4,051
Dakota	2	4,838	4,845	4,778	4,800	4,521	4,440	4,272	4,184	4,437
Thurston	1	4,995	4,990	4,610	4,610	4,595	4,580	4,050	3,475	4,583
Wayne	1	5,460	5,400	5,200	4,910	4,635	4,480	4,140	3,670	4,804
Cedar	2	5,595	5,594	5,410	5,408	5,275	5,275	4,130	4,130	5,090
Dixon	2	4,515	4,265	4,265	4,105	3,795	3,630	3,315	3,315	3,757
Dakota	2	4,838	4,845	4,778	4,800	4,521	4,440	4,272	4,184	4,437
Cedar	1	4,600	4,600	4,570	4,570	4,555	4,555	3,550	3,550	4,194
Cedar	2	5,595	5,594	5,410	5,408	5,275	5,275	4,130	4,130	5,090

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dixon	1	2,430	2,299	1,924	N/A	1,725	1,435	1,330	1,225	1,734
Dakota	2	2,160	2,534	2,241	2,960	2,582	2,740	2,198	1,456	1,970
Thurston	1	1,155	1,085	1,054	1,070	938	931	866	791	993
Wayne	1	2,501	2,559	2,170	2,068	2,313	1,984	1,808	1,270	2,148
Cedar	2	2,099	2,092	1,927	1,927	1,726	1,705	1,550	1,560	1,760
Dixon	2	2,107	2,254	1,886	1,795	1,581	1,433	1,288	1,080	1,409
Dakota	2	2,160	2,534	2,241	2,960	2,582	2,740	2,198	1,456	1,970
Cedar	1	1,839	2,049	1,766	1,891	1,678	1,743	1,512	1,263	1,514
Cedar	2	2,099	2,092	1,927	1,927	1,726	1,705	1,550	1,560	1,760

Source: 2014 Abstract of Assessment, Form 45, Schedule IX

2014 Agricultural Correlation Section for Dixon County

County Overview

Dixon County is currently divided into two market areas. Market Area 1 is the southern portion of the county and the land use as reported on the county abstract indicated approximately 15% irrigated, 77% dry land and the remainder is grass and waste. The terrain in this portion of the county is not as hilly as the northern portion of the county. Market Area 2 is the northern portion of the county and is bordered on the north edge by the Missouri River. The land use as reported on the county abstract indicates approximately 8% irrigated, 63% dry land and the remainder is grass and waste. The market for the agricultural land is strong and it is getting difficult to recognize characteristics in the market to justify the independent market areas. Annually the county reviews the market information to verify the need to have the two areas. After the review it was determined that to combine them this year would not be reasonable.

Description of Analysis

The initial analysis of the agricultural sales sample revealed that the county was lacking sales to proportionately distribute sales by time. The sample was expanded with comparable sales from surrounding counties to ensure time proportionality while maintaining representativeness by Majority Land Use.

The county increased values in both market areas for the 2014 assessment year. The increase for Dixon County for the 2014 assessment year resulted in a 35.84% increase in the agricultural total value as reported on the County Abstract compared to the 2014 Certificate of Taxes Levied. This increase is considered reasonable in comparison to surrounding counties. It is believed that both market areas are equalized.

Sales Qualification

The Division conducted a review of each county's sales verification and documentation. This included a review of the sales deemed non-qualified as well as the County's sales verification documentation. Review of the qualification process utilized by the County indicated that no bias existed in the qualification of the sales.

Equalization and Quality of Assessment

The Division has conducted an expanded review in 2012 of Dixon County and confirmed the inspection and review process for the six year cycle is being completed. It has been confirmed that the assessment practices are reliable and applied consistently. Therefore, it is believed there is uniform and proportionate treatment of the agricultural land class.

Level of Value

Based on analysis of all available information, the level of value is 72% for the agricultural class of land in Dixon County.

26 Dixon
RESIDENTIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 99
Total Sales Price : 7,497,521
Total Adj. Sales Price : 7,497,521
Total Assessed Value : 6,983,565
Avg. Adj. Sales Price : 75,733
Avg. Assessed Value : 70,541

MEDIAN : 96
WGT. MEAN : 93
MEAN : 100
COD : 16.63
PRD : 107.25

COV : 24.60
STD : 24.57
Avg. Abs. Dev : 15.91
MAX Sales Ratio : 194.90
MIN Sales Ratio : 44.53

95% Median C.I. : 93.98 to 98.38
95% Wgt. Mean C.I. : 89.35 to 96.94
95% Mean C.I. : 95.05 to 104.73

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	10	95.31	107.96	99.55	17.53	108.45	84.17	194.90	91.30 to 129.08	71,190	70,870
01-JAN-12 To 31-MAR-12	11	98.36	102.74	97.62	12.13	105.24	77.82	151.46	88.44 to 120.70	82,891	80,919
01-APR-12 To 30-JUN-12	15	93.62	91.19	82.32	13.81	110.78	44.53	128.12	77.71 to 101.42	76,200	62,726
01-JUL-12 To 30-SEP-12	18	95.40	96.19	93.79	13.55	102.56	58.31	148.33	89.16 to 105.83	85,694	80,369
01-OCT-12 To 31-DEC-12	8	103.40	89.74	83.71	18.33	107.20	50.39	112.56	50.39 to 112.56	58,771	49,196
01-JAN-13 To 31-MAR-13	7	98.23	110.69	103.27	22.06	107.19	83.60	140.56	83.60 to 140.56	61,500	63,514
01-APR-13 To 30-JUN-13	11	95.81	103.91	100.41	11.37	103.49	86.59	141.43	92.25 to 124.70	73,705	74,007
01-JUL-13 To 30-SEP-13	19	94.65	102.36	91.07	22.51	112.40	69.65	192.72	82.30 to 120.44	77,732	70,789
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	54	95.48	98.31	92.51	14.18	106.27	44.53	194.90	93.62 to 98.70	79,800	73,821
01-OCT-12 To 30-SEP-13	45	95.81	101.79	94.01	19.57	108.28	50.39	192.72	92.25 to 105.69	70,852	66,605
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	52	95.81	95.14	90.26	14.59	105.41	44.53	151.46	93.57 to 100.83	78,221	70,600
<u>ALL</u>	99	95.67	99.89	93.14	16.63	107.25	44.53	194.90	93.98 to 98.38	75,733	70,541

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	21	99.62	111.89	104.06	17.92	107.52	84.17	192.72	94.65 to 117.10	70,238	73,090
05	17	100.81	101.27	98.45	12.64	102.86	77.82	138.47	86.59 to 110.12	68,618	67,555
10	13	100.88	109.44	94.46	26.18	115.86	68.79	194.90	77.55 to 135.12	41,215	38,931
15	8	93.96	94.70	90.18	06.67	105.01	74.34	120.70	74.34 to 120.70	47,350	42,701
20	11	95.33	94.92	94.15	15.72	100.82	50.39	151.46	66.83 to 106.67	32,450	30,552
25	8	94.06	96.94	92.26	13.76	105.07	70.97	124.96	70.97 to 124.96	50,563	46,651
30	21	92.03	86.58	86.27	13.66	100.36	44.53	120.44	77.52 to 96.78	151,427	130,632
<u>ALL</u>	99	95.67	99.89	93.14	16.63	107.25	44.53	194.90	93.98 to 98.38	75,733	70,541

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	99	95.67	99.89	93.14	16.63	107.25	44.53	194.90	93.98 to 98.38	75,733	70,541
06											
07											
<u>ALL</u>	99	95.67	99.89	93.14	16.63	107.25	44.53	194.90	93.98 to 98.38	75,733	70,541

26 Dixon
RESIDENTIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2011 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 99
Total Sales Price : 7,497,521
Total Adj. Sales Price : 7,497,521
Total Assessed Value : 6,983,565
Avg. Adj. Sales Price : 75,733
Avg. Assessed Value : 70,541

MEDIAN : 96
WGT. MEAN : 93
MEAN : 100
COD : 16.63
PRD : 107.25

COV : 24.60
STD : 24.57
Avg. Abs. Dev : 15.91
MAX Sales Ratio : 194.90
MIN Sales Ratio : 44.53

95% Median C.I. : 93.98 to 98.38
95% Wgt. Mean C.I. : 89.35 to 96.94
95% Mean C.I. : 95.05 to 104.73

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	4	124.05	134.58	142.34	27.07	94.55	95.33	194.90	N/A	3,525	5,018	
Less Than 15,000	6	124.05	134.75	134.13	27.09	100.46	95.33	194.90	95.33 to 194.90	5,683	7,623	
Less Than 30,000	21	106.67	121.17	117.45	25.97	103.17	50.39	194.90	96.16 to 141.43	17,552	20,615	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	95	95.49	98.43	93.05	15.64	105.78	44.53	192.72	93.85 to 98.36	78,773	73,300	
Greater Than 14,999	93	95.46	97.65	92.96	15.08	105.05	44.53	192.72	93.62 to 98.23	80,252	74,600	
Greater Than 29,999	78	94.56	94.17	91.89	12.39	102.48	44.53	140.56	92.51 to 97.14	91,396	83,983	
<u>Incremental Ranges</u>												
0 TO 4,999	4	124.05	134.58	142.34	27.07	94.55	95.33	194.90	N/A	3,525	5,018	
5,000 TO 14,999	2	135.09	135.09	128.35	24.92	105.25	101.42	168.75	N/A	10,000	12,835	
15,000 TO 29,999	15	105.83	115.74	115.75	23.89	99.99	50.39	192.72	92.25 to 138.47	22,300	25,812	
30,000 TO 59,999	23	93.93	97.19	96.24	14.37	100.99	66.83	140.56	88.44 to 102.76	44,839	43,154	
60,000 TO 99,999	30	95.42	96.69	96.43	11.72	100.27	58.31	129.08	93.62 to 100.83	73,538	70,912	
100,000 TO 149,999	11	95.46	88.72	88.46	13.09	100.29	44.53	117.10	77.71 to 99.43	127,864	113,108	
150,000 TO 249,999	14	92.94	88.07	87.99	09.69	100.09	64.85	103.58	76.84 to 98.23	177,498	156,183	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	99	95.67	99.89	93.14	16.63	107.25	44.53	194.90	93.98 to 98.38	75,733	70,541	

26 Dixon
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 12
Total Sales Price : 495,800
Total Adj. Sales Price : 495,800
Total Assessed Value : 398,030
Avg. Adj. Sales Price : 41,317
Avg. Assessed Value : 33,169

MEDIAN : 86
WGT. MEAN : 80
MEAN : 89
COD : 30.50
PRD : 110.44

COV : 40.72
STD : 36.10
Avg. Abs. Dev : 26.15
MAX Sales Ratio : 156.93
MIN Sales Ratio : 29.94

95% Median C.I. : 51.20 to 115.60
95% Wgt. Mean C.I. : 60.76 to 99.80
95% Mean C.I. : 65.72 to 111.60

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qtrrs</u>												
01-OCT-10 To 31-DEC-10	1	29.94	29.94	29.94	00.00	100.00	29.94	29.94	N/A	50,000	14,970	
01-JAN-11 To 31-MAR-11												
01-APR-11 To 30-JUN-11	2	110.17	110.17	99.96	23.16	110.21	84.66	135.67	N/A	20,000	19,993	
01-JUL-11 To 30-SEP-11	1	93.02	93.02	93.02	00.00	100.00	93.02	93.02	N/A	215,000	200,000	
01-OCT-11 To 31-DEC-11												
01-JAN-12 To 31-MAR-12												
01-APR-12 To 30-JUN-12	1	86.83	86.83	86.83	00.00	100.00	86.83	86.83	N/A	35,000	30,390	
01-JUL-12 To 30-SEP-12	1	51.20	51.20	51.20	00.00	100.00	51.20	51.20	N/A	35,000	17,920	
01-OCT-12 To 31-DEC-12	2	92.75	92.75	90.99	08.72	101.93	84.66	100.83	N/A	23,000	20,928	
01-JAN-13 To 31-MAR-13	1	115.60	115.60	115.60	00.00	100.00	115.60	115.60	N/A	5,800	6,705	
01-APR-13 To 30-JUN-13												
01-JUL-13 To 30-SEP-13	3	74.50	93.85	66.96	47.79	140.16	50.12	156.93	N/A	23,000	15,402	
<u>Study Yrs</u>												
01-OCT-10 To 30-SEP-11	4	88.84	85.82	83.59	32.10	102.67	29.94	135.67	N/A	76,250	63,739	
01-OCT-11 To 30-SEP-12	2	69.02	69.02	69.01	25.82	100.01	51.20	86.83	N/A	35,000	24,155	
01-OCT-12 To 30-SEP-13	6	92.75	97.11	78.45	29.49	123.79	50.12	156.93	50.12 to 156.93	20,133	15,794	
<u>Calendar Yrs</u>												
01-JAN-11 To 31-DEC-11	3	93.02	104.45	94.11	18.28	110.99	84.66	135.67	N/A	85,000	79,995	
01-JAN-12 To 31-DEC-12	4	85.75	80.88	77.73	15.10	104.05	51.20	100.83	N/A	29,000	22,541	
<u>ALL</u>	12	85.75	88.66	80.28	30.50	110.44	29.94	156.93	51.20 to 115.60	41,317	33,169	

VALUATION GROUPING											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	4	85.75	92.94	87.30	09.66	106.46	84.66	115.60	N/A	24,200	21,126	
05	2	65.39	65.39	48.71	54.21	134.24	29.94	100.83	N/A	34,000	16,560	
10	1	51.20	51.20	51.20	00.00	100.00	51.20	51.20	N/A	35,000	17,920	
15	2	124.98	124.98	95.04	25.57	131.50	93.02	156.93	N/A	111,000	105,493	
20	3	74.50	86.76	69.59	38.28	124.67	50.12	135.67	N/A	24,667	17,167	
<u>ALL</u>	12	85.75	88.66	80.28	30.50	110.44	29.94	156.93	51.20 to 115.60	41,317	33,169	

26 Dixon
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 12
Total Sales Price : 495,800
Total Adj. Sales Price : 495,800
Total Assessed Value : 398,030
Avg. Adj. Sales Price : 41,317
Avg. Assessed Value : 33,169

MEDIAN : 86
WGT. MEAN : 80
MEAN : 89
COD : 30.50
PRD : 110.44

COV : 40.72
STD : 36.10
Avg. Abs. Dev : 26.15
MAX Sales Ratio : 156.93
MIN Sales Ratio : 29.94

95% Median C.I. : 51.20 to 115.60
95% Wgt. Mean C.I. : 60.76 to 99.80
95% Mean C.I. : 65.72 to 111.60

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	12	85.75	88.66	80.28	30.50	110.44	29.94	156.93	51.20 to 115.60	41,317	33,169
04											
<u>ALL</u>	12	85.75	88.66	80.28	30.50	110.44	29.94	156.93	51.20 to 115.60	41,317	33,169

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	135.67	136.07	136.98	10.16	99.34	115.60	156.93	N/A	8,267	11,323
Less Than 30,000	7	100.83	107.55	96.89	23.29	111.00	74.50	156.93	74.50 to 156.93	16,543	16,028
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	12	85.75	88.66	80.28	30.50	110.44	29.94	156.93	51.20 to 115.60	41,317	33,169
Greater Than 14,999	9	84.66	72.86	77.30	20.94	94.26	29.94	100.83	50.12 to 93.02	52,333	40,451
Greater Than 29,999	5	51.20	62.22	75.22	38.98	82.72	29.94	93.02	N/A	76,000	57,167
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	135.67	136.07	136.98	10.16	99.34	115.60	156.93	N/A	8,267	11,323
15,000 TO 29,999	4	84.66	86.16	85.96	07.77	100.23	74.50	100.83	N/A	22,750	19,556
30,000 TO 59,999	4	50.66	54.52	52.02	28.60	104.81	29.94	86.83	N/A	41,250	21,459
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	1	93.02	93.02	93.02	00.00	100.00	93.02	93.02	N/A	215,000	200,000
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	12	85.75	88.66	80.28	30.50	110.44	29.94	156.93	51.20 to 115.60	41,317	33,169

26 Dixon
COMMERCIAL

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 12
Total Sales Price : 495,800
Total Adj. Sales Price : 495,800
Total Assessed Value : 398,030
Avg. Adj. Sales Price : 41,317
Avg. Assessed Value : 33,169

MEDIAN : 86
WGT. MEAN : 80
MEAN : 89
COD : 30.50
PRD : 110.44

COV : 40.72
STD : 36.10
Avg. Abs. Dev : 26.15
MAX Sales Ratio : 156.93
MIN Sales Ratio : 29.94

95% Median C.I. : 51.20 to 115.60
95% Wgt. Mean C.I. : 60.76 to 99.80
95% Mean C.I. : 65.72 to 111.60

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
300	1	100.83	100.83	100.83	00.00	100.00	100.83	100.83	N/A	18,000	18,150
352	1	86.83	86.83	86.83	00.00	100.00	86.83	86.83	N/A	35,000	30,390
353	1	84.66	84.66	84.66	00.00	100.00	84.66	84.66	N/A	28,000	23,705
406	4	50.66	66.73	50.51	52.70	132.11	29.94	135.67	N/A	35,500	17,931
434	1	74.50	74.50	74.50	00.00	100.00	74.50	74.50	N/A	17,000	12,665
483	1	84.66	84.66	84.66	00.00	100.00	84.66	84.66	N/A	28,000	23,705
528	1	115.60	115.60	115.60	00.00	100.00	115.60	115.60	N/A	5,800	6,705
841	1	93.02	93.02	93.02	00.00	100.00	93.02	93.02	N/A	215,000	200,000
98	1	156.93	156.93	156.93	00.00	100.00	156.93	156.93	N/A	7,000	10,985
<u>ALL</u>	12	85.75	88.66	80.28	30.50	110.44	29.94	156.93	51.20 to 115.60	41,317	33,169

26 Dixon
AGRICULTURAL LAND

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 59
Total Sales Price : 36,110,258
Total Adj. Sales Price : 36,110,258
Total Assessed Value : 26,052,195
Avg. Adj. Sales Price : 612,038
Avg. Assessed Value : 441,563

MEDIAN : 72
WGT. MEAN : 72
MEAN : 78
COD : 32.59
PRD : 107.90

COV : 36.16
STD : 28.15
Avg. Abs. Dev : 23.42
MAX Sales Ratio : 150.05
MIN Sales Ratio : 37.21

95% Median C.I. : 60.34 to 86.31
95% Wgt. Mean C.I. : 64.49 to 79.81
95% Mean C.I. : 70.67 to 85.03

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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-10 To 31-DEC-10	9	105.78	110.81	108.98	15.54	101.68	86.31	150.05	87.88 to 137.18	499,541	544,407
01-JAN-11 To 31-MAR-11	3	87.46	89.50	86.94	17.71	102.94	67.29	113.76	N/A	521,279	453,203
01-APR-11 To 30-JUN-11	4	115.30	115.02	110.47	12.09	104.12	93.49	136.01	N/A	279,293	308,546
01-JUL-11 To 30-SEP-11	2	76.26	76.26	76.25	01.47	100.01	75.14	77.37	N/A	743,000	566,505
01-OCT-11 To 31-DEC-11	7	72.83	82.10	78.33	33.20	104.81	53.13	124.31	53.13 to 124.31	551,773	432,208
01-JAN-12 To 31-MAR-12	9	60.61	63.45	67.33	10.63	94.24	52.52	82.09	53.03 to 77.81	526,711	354,659
01-APR-12 To 30-JUN-12	3	69.48	69.78	73.48	29.81	94.96	38.87	101.00	N/A	326,255	239,733
01-JUL-12 To 30-SEP-12											
01-OCT-12 To 31-DEC-12	17	54.96	61.56	59.63	25.47	103.24	37.21	106.42	46.32 to 79.22	875,948	522,328
01-JAN-13 To 31-MAR-13	1	106.04	106.04	106.04	00.00	100.00	106.04	106.04	N/A	240,000	254,490
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13	4	52.10	51.72	49.55	09.37	104.38	45.58	57.10	N/A	683,674	338,771
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	18	102.95	104.36	99.58	17.99	104.80	67.29	150.05	87.46 to 121.91	481,271	479,248
01-OCT-11 To 30-SEP-12	19	61.76	71.32	72.40	26.36	98.51	38.87	124.31	55.71 to 82.09	504,293	365,083
01-OCT-12 To 30-SEP-13	22	55.53	61.80	58.71	25.27	105.26	37.21	106.42	46.69 to 71.87	812,082	476,779
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	16	90.48	90.99	84.09	25.08	108.21	53.13	136.01	67.29 to 114.72	501,839	422,016
01-JAN-12 To 31-DEC-12	29	60.34	63.00	62.06	22.19	101.51	37.21	106.42	52.52 to 69.48	710,699	441,059
<u>ALL</u>	59	71.87	77.85	72.15	32.59	107.90	37.21	150.05	60.34 to 86.31	612,038	441,563

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	31	71.87	80.21	73.04	35.29	109.82	46.10	150.05	56.23 to 93.75	704,385	514,477
2	28	71.16	75.24	70.78	29.89	106.30	37.21	121.91	57.10 to 87.88	509,797	360,836
<u>ALL</u>	59	71.87	77.85	72.15	32.59	107.90	37.21	150.05	60.34 to 86.31	612,038	441,563

26 Dixon
AGRICULTURAL LAND

PAD 2014 R&O Statistics (Using 2014 Values)

Qualified

Date Range: 10/1/2010 To 9/30/2013 Posted on: 1/1/2014

Number of Sales : 59
 Total Sales Price : 36,110,258
 Total Adj. Sales Price : 36,110,258
 Total Assessed Value : 26,052,195
 Avg. Adj. Sales Price : 612,038
 Avg. Assessed Value : 441,563

MEDIAN : 72
 WGT. MEAN : 72
 MEAN : 78
 COD : 32.59
 PRD : 107.90

COV : 36.16
 STD : 28.15
 Avg. Abs. Dev : 23.42
 MAX Sales Ratio : 150.05
 MIN Sales Ratio : 37.21

95% Median C.I. : 60.34 to 86.31
 95% Wgt. Mean C.I. : 64.49 to 79.81
 95% Mean C.I. : 70.67 to 85.03

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	1	53.13	53.13	53.13	00.00	100.00	53.13	53.13	N/A	1,258,000	668,325
1	1	53.13	53.13	53.13	00.00	100.00	53.13	53.13	N/A	1,258,000	668,325
_____Dry_____											
County	33	64.94	74.90	67.22	31.06	111.43	45.58	137.18	56.84 to 86.31	561,488	377,450
1	21	60.61	73.87	67.12	34.66	110.06	46.10	137.18	53.03 to 93.49	583,340	391,556
2	12	73.99	76.68	67.42	22.27	113.73	45.58	121.91	60.37 to 87.88	523,246	352,766
_____Grass_____											
County	2	38.04	38.04	37.83	02.18	100.56	37.21	38.87	N/A	104,364	39,485
2	2	38.04	38.04	37.83	02.18	100.56	37.21	38.87	N/A	104,364	39,485
_____ALL_____	59	71.87	77.85	72.15	32.59	107.90	37.21	150.05	60.34 to 86.31	612,038	441,563

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	3	52.70	50.84	50.46	04.08	100.75	46.69	53.13	N/A	1,402,581	707,733
1	2	49.91	49.91	49.47	06.45	100.89	46.69	53.13	N/A	1,458,250	721,333
2	1	52.70	52.70	52.70	00.00	100.00	52.70	52.70	N/A	1,291,244	680,535
_____Dry_____											
County	40	76.26	81.25	73.11	30.79	111.13	45.58	150.05	60.61 to 87.88	583,944	426,922
1	26	74.62	81.15	73.52	34.64	110.38	46.10	150.05	56.23 to 93.75	627,651	461,453
2	14	80.36	81.43	72.16	23.76	112.85	45.58	121.91	60.37 to 106.04	502,775	362,793
_____Grass_____											
County	3	38.87	44.39	50.63	17.06	87.68	37.21	57.10	N/A	207,349	104,988
2	3	38.87	44.39	50.63	17.06	87.68	37.21	57.10	N/A	207,349	104,988
_____ALL_____	59	71.87	77.85	72.15	32.59	107.90	37.21	150.05	60.34 to 86.31	612,038	441,563

Total Real Property Sum Lines 17, 25, & 30	Records : 5,600	Value : 1,194,467,845	Growth 1,038,140	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	187	624,365	74	239,315	0	0	261	863,680	
02. Res Improve Land	1,301	6,168,255	112	767,460	0	0	1,413	6,935,715	
03. Res Improvements	1,310	65,304,540	189	15,662,450	324	27,406,865	1,823	108,373,855	
04. Res Total	1,497	72,097,160	263	16,669,225	324	27,406,865	2,084	116,173,250	471,810
% of Res Total	71.83	62.06	12.62	14.35	15.55	23.59	37.21	9.73	45.45
05. Com UnImp Land	61	126,650	14	38,755	10	1,616,120	85	1,781,525	
06. Com Improve Land	200	691,075	30	352,385	12	2,704,735	242	3,748,195	
07. Com Improvements	205	7,819,995	30	4,243,635	17	1,099,755	252	13,163,385	
08. Com Total	266	8,637,720	44	4,634,775	27	5,420,610	337	18,693,105	0
% of Com Total	78.93	46.21	13.06	24.79	8.01	29.00	6.02	1.56	0.00
09. Ind UnImp Land	1	4,035	2	41,795	0	0	3	45,830	
10. Ind Improve Land	0	0	3	51,425	7	1,285,535	10	1,336,960	
11. Ind Improvements	0	0	3	8,500,760	7	17,415,595	10	25,916,355	
12. Ind Total	1	4,035	5	8,593,980	7	18,701,130	13	27,299,145	0
% of Ind Total	7.69	0.01	38.46	31.48	53.85	68.50	0.23	2.29	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	4	76,530	4	76,530	
15. Rec Improvements	0	0	0	0	114	1,150,350	114	1,150,350	
16. Rec Total	0	0	0	0	114	1,226,880	114	1,226,880	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	2.04	0.10	0.00
Res & Rec Total	1,497	72,097,160	263	16,669,225	438	28,633,745	2,198	117,400,130	471,810
% of Res & Rec Total	68.11	61.41	11.97	14.20	19.93	24.39	39.25	9.83	45.45
Com & Ind Total	267	8,641,755	49	13,228,755	34	24,121,740	350	45,992,250	0
% of Com & Ind Total	76.29	18.79	14.00	28.76	9.71	52.45	6.25	3.85	0.00
17. Taxable Total	1,764	80,738,915	312	29,897,980	472	52,755,485	2,548	163,392,380	471,810
% of Taxable Total	69.23	49.41	12.24	18.30	18.52	32.29	45.50	13.68	45.45

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	51	880,105	266,655	6	71,910	1,655
19. Commercial	9	70,610	3,480	1	47,745	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	57	952,015	268,310
19. Commercial	0	0	0	10	118,355	3,480
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				67	1,070,370	271,790

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	1	0	0	0	0	0	1	0	0
25. Total	1	0	0	0	0	0	1	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	236	41	289	566

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	13	35,035	90	4,939,230	2,055	633,715,625	2,158	638,689,890
28. Ag-Improved Land	0	0	121	7,463,845	1,086	331,760,090	1,207	339,223,935
29. Ag Improvements	5	31,895	45	3,430,130	843	49,699,615	893	53,161,640
30. Ag Total							3,051	1,031,075,465

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	16	24.46	71,045	
32. HomeSite Improv Land	0	0.00	0	110	303.53	1,382,640	
33. HomeSite Improvements	0	0.00	0	37	0.00	3,200,890	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	13	25.50	14,145	
36. FarmSite Improv Land	0	0.00	0	24	62.55	34,755	
37. FarmSite Improvements	5	0.00	31,895	26	0.00	229,240	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	36	43.31	0	
40. Other- Non Ag Use	0	0.00	0	1	0.92	5,980	
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	53	115.64	503,100	69	140.10	574,145	
32. HomeSite Improv Land	811	2,179.13	10,167,290	921	2,482.66	11,549,930	
33. HomeSite Improvements	521	0.00	32,078,730	558	0.00	35,279,620	310,615
34. HomeSite Total				627	2,622.76	47,403,695	
35. FarmSite UnImp Land	119	399.34	222,395	132	424.84	236,540	
36. FarmSite Improv Land	648	3,145.67	1,730,720	672	3,208.22	1,765,475	
37. FarmSite Improvements	730	0.00	17,620,885	761	0.00	17,882,020	255,715
38. FarmSite Total				893	3,633.06	19,884,035	
39. Road & Ditches	2,410	5,425.27	0	2,446	5,468.58	0	
40. Other- Non Ag Use	4	6.00	25,500	5	6.92	31,480	
41. Total Section VI				1,520	11,731.32	67,319,210	566,330

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	4	637.38	2,781,690	4	637.38	2,781,690

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Recapture Value N/A	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

* 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	2,318.96	15.11%	12,568,740	16.86%	5,419.99
46. 1A	2,533.68	16.51%	13,479,185	18.08%	5,320.00
47. 2A1	1,371.90	8.94%	6,941,815	9.31%	5,060.00
48. 2A	2,524.75	16.45%	12,358,645	16.58%	4,895.00
49. 3A1	3,315.80	21.60%	15,103,485	20.26%	4,555.00
50. 3A	1,523.79	9.93%	6,811,355	9.14%	4,470.01
51. 4A1	1,740.92	11.34%	7,198,695	9.66%	4,134.99
52. 4A	20.90	0.14%	82,975	0.11%	3,970.10
53. Total	15,350.70	100.00%	74,544,895	100.00%	4,856.12
Dry					
54. 1D1	3,346.43	4.34%	16,347,315	5.23%	4,885.00
55. 1D	15,268.41	19.78%	69,700,355	22.30%	4,565.00
56. 2D1	4,207.57	5.45%	18,534,320	5.93%	4,404.99
57. 2D	5,951.08	7.71%	25,202,920	8.06%	4,235.02
58. 3D1	20,289.85	26.29%	80,897,945	25.88%	3,987.11
59. 3D	9,285.69	12.03%	34,774,870	11.12%	3,745.00
60. 4D1	17,752.70	23.00%	63,643,565	20.36%	3,585.01
61. 4D	1,075.95	1.39%	3,512,955	1.12%	3,264.98
62. Total	77,177.68	100.00%	312,614,245	100.00%	4,050.58
Grass					
63. 1G1	156.30	2.17%	379,810	3.04%	2,430.01
64. 1G	1,272.14	17.65%	2,925,260	23.41%	2,299.48
65. 2G1	930.67	12.91%	1,791,035	14.33%	1,924.46
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	2,377.82	32.99%	4,101,665	32.82%	1,724.97
68. 3G	512.21	7.11%	735,040	5.88%	1,435.04
69. 4G1	1,585.34	22.00%	2,108,145	16.87%	1,329.77
70. 4G	372.43	5.17%	456,250	3.65%	1,225.06
71. Total	7,206.91	100.00%	12,497,205	100.00%	1,734.06
Irrigated Total					
Irrigated Total	15,350.70	15.32%	74,544,895	18.65%	4,856.12
Dry Total					
Dry Total	77,177.68	77.02%	312,614,245	78.21%	4,050.58
Grass Total					
Grass Total	7,206.91	7.19%	12,497,205	3.13%	1,734.06
72. Waste	463.45	0.46%	41,955	0.01%	90.53
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	100,198.74	100.00%	399,698,300	100.00%	3,989.06

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,072.51	7.12%	5,813,015	8.15%	5,420.01
46. 1A	2,936.57	19.50%	15,622,530	21.91%	5,319.99
47. 2A1	1,737.68	11.54%	8,792,675	12.33%	5,060.01
48. 2A	483.37	3.21%	2,366,105	3.32%	4,895.02
49. 3A1	4,345.26	28.86%	19,792,670	27.76%	4,555.00
50. 3A	1,226.04	8.14%	5,480,410	7.69%	4,470.01
51. 4A1	3,091.45	20.53%	12,783,175	17.93%	4,135.01
52. 4A	164.19	1.09%	651,825	0.91%	3,969.94
53. Total	15,057.07	100.00%	71,302,405	100.00%	4,735.48
Dry					
54. 1D1	4,622.56	4.06%	20,870,860	4.87%	4,515.00
55. 1D	22,183.86	19.46%	94,614,155	22.09%	4,265.00
56. 2D1	9,066.03	7.95%	38,666,615	9.03%	4,265.00
57. 2D	1,146.80	1.01%	4,707,600	1.10%	4,104.99
58. 3D1	25,292.17	22.19%	95,983,860	22.41%	3,795.00
59. 3D	6,645.07	5.83%	24,121,595	5.63%	3,630.00
60. 4D1	34,445.27	30.22%	114,186,020	26.66%	3,315.00
61. 4D	10,585.53	9.29%	35,091,130	8.19%	3,315.01
62. Total	113,987.29	100.00%	428,241,835	100.00%	3,756.93
Grass					
63. 1G1	323.33	0.71%	681,315	1.07%	2,107.18
64. 1G	5,715.38	12.63%	12,882,795	20.21%	2,254.06
65. 2G1	2,153.37	4.76%	4,060,665	6.37%	1,885.73
66. 2G	188.86	0.42%	339,010	0.53%	1,795.03
67. 3G1	5,467.30	12.09%	8,646,480	13.56%	1,581.49
68. 3G	1,174.46	2.60%	1,682,590	2.64%	1,432.65
69. 4G1	13,539.90	29.93%	17,442,230	27.36%	1,288.21
70. 4G	16,673.28	36.86%	18,011,980	28.26%	1,080.29
71. Total	45,235.88	100.00%	63,747,065	100.00%	1,409.21
Irrigated Total					
	15,057.07	8.32%	71,302,405	12.64%	4,735.48
Dry Total					
	113,987.29	62.99%	428,241,835	75.92%	3,756.93
Grass Total					
	45,235.88	25.00%	63,747,065	11.30%	1,409.21
72. Waste	6,692.43	3.70%	766,650	0.14%	114.55
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.01	0.00%	0	0.00%	0.00
75. Market Area Total	180,972.67	100.00%	564,057,955	100.00%	3,116.81

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	139.54	694,915	30,268.23	145,152,385	30,407.77	145,847,300
77. Dry Land	8.05	35,035	1,942.22	7,780,450	189,214.70	733,040,595	191,164.97	740,856,080
78. Grass	0.00	0	1,619.29	2,410,195	50,823.50	73,834,075	52,442.79	76,244,270
79. Waste	0.00	0	87.07	8,950	7,068.81	799,655	7,155.88	808,605
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.01	0	0.01	0
82. Total	8.05	35,035	3,788.12	10,894,510	277,375.24	952,826,710	281,171.41	963,756,255

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	30,407.77	10.81%	145,847,300	15.13%	4,796.38
Dry Land	191,164.97	67.99%	740,856,080	76.87%	3,875.48
Grass	52,442.79	18.65%	76,244,270	7.91%	1,453.86
Waste	7,155.88	2.55%	808,605	0.08%	113.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.01	0.00%	0	0.00%	0.00
Total	281,171.41	100.00%	963,756,255	100.00%	3,427.65

2014 County Abstract of Assessment for Real Property, Form 45 Compared with the 2013 Certificate of Taxes Levied (CTL)

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	2013 CTL County Total	2014 Form 45 County Total	Value Difference (2014 form 45 - 2013 CTL)	Percent Change	2014 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	115,266,755	116,173,250	906,495	0.79%	471,810	0.38%
02. Recreational	1,208,600	1,226,880	18,280	1.51%	0	1.51%
03. Ag-Homesite Land, Ag-Res Dwelling	47,490,360	47,403,695	-86,665	-0.18%	310,615	-0.84%
04. Total Residential (sum lines 1-3)	163,965,715	164,803,825	838,110	0.51%	782,425	0.03%
05. Commercial	17,570,470	18,693,105	1,122,635	6.39%	0	6.39%
06. Industrial	27,120,325	27,299,145	178,820	0.66%	0	0.66%
07. Ag-Farmsite Land, Outbuildings	19,712,345	19,884,035	171,690	0.87%	255,715	-0.43%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	64,403,140	65,876,285	1,473,145	2.29%	255,715	1.89%
10. Total Non-Agland Real Property	228,368,855	230,711,590	2,342,735	1.03%	1,038,140	0.57%
11. Irrigated	108,603,060	145,847,300	37,244,240	34.29%		
12. Dryland	538,303,445	740,856,080	202,552,635	37.63%		
13. Grassland	61,752,760	76,244,270	14,491,510	23.47%		
14. Wasteland	810,095	808,605	-1,490	-0.18%		
15. Other Agland	31,480	0	-31,480	-100.00%		
16. Total Agricultural Land	709,500,840	963,756,255	254,255,415	35.84%		
17. Total Value of all Real Property (Locally Assessed)	937,869,695	1,194,467,845	256,598,150	27.36%	1,038,140	27.25%

AMY WATCHORN

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DIXON COUNTY 2013

3 YEAR PLAN OF ASSESSMENT

Purpose – Submit plan to the County Board of Equalization and the Department Of Property Assessment & Taxation on or before October 31, 2013.

GENERAL DESCRIPTION OF THE COUNTY

In 2013 Dixon County has a total of 5,595 parcels, of that approximately 6% are commercial and approximately industrial, 9% are exempt, approximately 35% are residential and 50% are agricultural. 632 Personal property schedules(not including centrally assessed schedules) were filed in the county this year and 216 Homesteads Applications were accepted. Dixon County's total valuation for 2013 is 998,607,868.

BUDGET

2013 General Budget = \$103,551.61

(Salaries for one clerk, county deputy and the county assessor salary, office supplies, mileage, schooling, postage, misc.)

2013 Reappraisal Budget = 44,126.40

(One clerks salary, postage, computer expense, mileage, schooling, dues, and supplies, GIS)

RESPONSIBILITES

The office currently has 3 employees besides me. I currently do not have a Deputy Assessor so those duties which include are divided up between all of the staff: assists with pickup work, enters information in the CAMA system, makes sales books for office and public use, prices out buildings using the Marshall & Swift pricing, she also prices out the commercial property and also assisting with personal property and homestead filings. The Deputy also works in the sales file. Currently, the Deputy position is open. Two clerks work 5 days a week. One of the clerks handles all transfer statements, land splits and keeps the cadastral maps current, as well as keeping the property record cards current. These duties are done as soon as the paperwork is received from the County Clerk's Office. This clerk is also responsible for the GIS system. She also assists with personal property and homesteads.

The other clerk handles the majority of the personal property and homestead filings. The clerk handles the majority of phone calls and faxes that come into the office.

As the Assessor I file all reports when they are due following the statutes, Assist with pickup work, enter information into the CAMA system, price out improvements, and calculate depreciation percentages for improvements. I and one of my staff do all the data collection and physically inspect property as needed. We perform sales ratio studies in-house as well as doing our own modeling for depreciation tables. We use the cost approach and get our depreciations from the market. I also calculate all valuation changes for agland, residential and commercial properties. We currently have our administrative and cama packages with MIPS. We do not have any other contracts for pickup work or appraisal services.

All the staff in the office is able to assist the taxpayer with any questions or concerns they may have. We have developed sales books, which are helpful to both the taxpayers and appraisers who come into our office. Along with the valuation notices that are sent out, we send a flyer for land sales and residential and rural homes and commercial properties which have sold. This seemed to be a very helpful tool for getting information to people who may not come in the office informed of what the market is in their town. We make an effort to make the public feel comfortable when they come into our office and are very honest with them about what is going on with them and their values. I believe this has helped a great deal during protest time. I also think this is the reason we have relatively few protest. We attempt to talk to every taxpayer requesting a protest form. We show them how there values were arrived at and many times they don't protest because we have shown them why their value changed and what the changes were based upon. Our hope is that they leave the office more informed about what this office does and why these things have to be done.

RESIDENTIAL

Dixon County has been through all the towns & villages now and updated the Marshall & Swift pricing in order to meet the changing trends in the market. We will continue to use the CAMA system to reappraise our towns as needed. Currently the median in our towns look pretty good, we will continue to monitor this and make the changes necessary to improve our assessment practices. We have valued lots using the square foot method at the same time we revalue the town so we can have a more accurate picture of the properties true market value. The CAMA pricing currently being used on all the houses is 9/2011. We are working very hard to get all the properties drawn, new pics & reviewed so we will be able to go online hopefully, by the middle of 2014. We received a GIS grant and we are waiting for them to complete our website. We did reappraisals in Allen, Waterbury, Newcastle, Concord, Dixon & Maskell this year, drawing them in the computer, repricing and updating photos for the computer.

2013 – Allen, Emerson, Waterbury, Newcastle

2014 – Ponca, Martinsburg

2015 – Wakefield, Concord, Dixon, Maskell

COMMERCIAL

A complete reappraisal of commercial properties was completed in 1999 by the Assessor's office staff. Industrial properties were reappraised in 2001. Pricing was done on the 1999 Marshall & Swift computer program. We will be reappraising using 7/2013 pricing. Several towns have had the commercial properties updated by occupancy code. Dixon County has so few commercial properties and even fewer sales, it can be very difficult to find market value. Final valuation is by the sales comparison approach. Income and expense data was gathered but there was insufficient rental information to utilize the income approach to value. Commercial properties will continue to be monitored and adjustments made when deemed necessary by the market.

2013 – Appraisal maintenance

2014 – Reappraisal of Concord, Dixon, Maskell & Wakefield

2015 - Reappraisal of Allen, Emerson, Waterbury, Newcastle

AGRICULTURAL

Rural residences were reappraised in 1997 and updated in 2005 using 2000 Marshall & Swift computer pricing. We are also studying the market to see how distance from pavement, towns etc. are impacting rural sales. Site values will continue to be studied.

Agricultural land will continue to be reviewed annually as will the current market areas, for changes in the market. We no longer go to the FSA office to review land use changes unless we have problems. We will begin getting their CD's and using the GIS to update each year of land use changes. Land use changes which we are made aware of or discover, will be treated as pick up work and revalued for the year the change occurred. The clerk who takes care of GIS is currently going parcel by parcel and reviewing land use, using FSA flights. We also will continue to study market area lines to ensure they are appropriate for current sales. We have also seen a lot of ground broken up, the majority of which was in CRP and already being valued as dry.

2013 – Monitor market by LCG

2014 - Monitor market by LCG

2015 - Monitor market by LCG

SALES REVIEW

Dixon County currently reviews all sales by sending a verification form to the buyer in a self- addressed stamp envelope. We have also contacted the seller, realtor, or physically inspected the property sold if we need more information than we were able to obtain from the buyer. We had been seeing approximately 75% return on our verification form, however, this last year we are only seeing about 55%. Several of the forms we received back have said it is none of our business or contact the buyers attorney they will not be answering any of our questions. We have always had these types of comments over the years; however, they are becoming more frequent.

CONCLUSION

We are currently working to get all properties drawn, new pictures & reviewed to be able to go online the middle of 2014. We have ordered new flights from GIS Workshop for 2014, so we can update our rural residence aerials. A GIS system for the county was purchased in late 2004. This has taken a majority of one of my Clerk's time. We feel this has made our office more efficient and accurate. Also, it will make it much easier to get the taxpayer current maps. Each year our office reviews all statistical information to ensure that our values are within the acceptable ranges. **We will also try to improve our PRD & COD on all types of property each year. We use a good deal of our sales throwing out only the sales we feel are not arms length transactions. This office does everything in-house with the number of employees that we have, we do all the TERC Appeal, County Board of Equalization Meetings, prepare tax lists, consolidate levies, etc.**

Sincerely,

Amy Watchorn
Dixon County Assessor

6 YEAR REVIEW CYCLE

**2012- WAKEFIELD, CONCORD, DIXON,
MASKELL**

**2013 – ALLEN, EMERSON, NEWCASTLE,
WATERBURY**

2014 – COMMERCIAL

2015 – PONCA & MARTINSBURG

2016 – RURAL RESIDENCE

**2017 - WAKEFIELD, CONCORD, DIXON,
MASKELL**

**AGRICULTURAL LAND IS REVIEWED
YEARLY FOR USE CHANGES AND THE
MARKETS MONITORED ON A YEARLY
BASIS**

**During these years property is to be reviewed, not necessarily
revalued.**

2014 Assessment Survey for Dixon County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	0
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	3
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$147,678.01
7.	Adopted budget, or granted budget if different from above:
	\$
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$44,126.40
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$8,200.00
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,500.00
12.	Other miscellaneous funds:
	\$
13.	Amount of last year's assessor's budget not used:
	\$0

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS/County Solutions
2.	CAMA software:
	Marshall and Swift
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Staff
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes, Dixon.gisworkshop.com
7.	Who maintains the GIS software and maps?
	Staff
8.	Personal Property software:
	MIPS/County Solutions

C. Zoning Information

1.	Does the county have zoning?
	No
2.	If so, is the zoning countywide?
	N/A
3.	What municipalities in the county are zoned?
	Allen, Ponca and Wakefield
4.	When was zoning implemented?
	N/A

D. Contracted Services

1.	Appraisal Services:
	N/A
2.	GIS Services:
	GIS Workshop
3.	Other services:
	N/A

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	No
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2014 Certification for Dixon County

This is to certify that the 2014 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 Dixon County Assessor.

Dated this 7th day of April, 2014.



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

Ruth A. Sorensen
Property Tax Administrator

