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2014 Commission Summary for Dodge County

Residential Real Property - Current

Number of Sales	887	Median	95.47
Total Sales Price	\$102,182,248	Mean	97.42
Total Adj. Sales Price	\$102,598,998	Wgt. Mean	94.14
Total Assessed Value	\$96,589,427	Average Assessed Value of the Base	\$97,981
Avg. Adj. Sales Price	\$115,670	Avg. Assessed Value	\$108,895

Confidence Interval - Current

95% Median C.I	94.52 to 96.33
95% Wgt. Mean C.I	93.03 to 95.26
95% Mean C.I	95.49 to 99.35
% of Value of the Class of all Real Property Value in the	41.81
% of Records Sold in the Study Period	6.32
% of Value Sold in the Study Period	7.03

Residential Real Property - History

Year	Number of Sales	LOV	Median
2013	749	99	98.74
2012	671	99	98.53
2011	789	98	98
2010	810	98	98

2014 Commission Summary for Dodge County

Commercial Real Property - Current

Number of Sales	90	Median	96.69
Total Sales Price	\$24,714,821	Mean	106.41
Total Adj. Sales Price	\$24,704,821	Wgt. Mean	104.56
Total Assessed Value	\$25,830,440	Average Assessed Value of the Base	\$261,851
Avg. Adj. Sales Price	\$274,498	Avg. Assessed Value	\$287,005

Confidence Interval - Current

95% Median C.I	89.84 to 99.48
95% Wgt. Mean C.I	87.80 to 121.31
95% Mean C.I	92.60 to 120.22
% of Value of the Class of all Real Property Value in the County	13.24
% of Records Sold in the Study Period	5.42
% of Value Sold in the Study Period	5.94

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2013	98	97	96.58
2012	69	98	98.00
2011	79	97	97
2010	94	95	95

2014 Opinions of the Property Tax Administrator for Dodge County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	97	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	74	Meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	74	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 Dodge County

For the current assessment year, Dodge County (Dodge) conducted a market analysis of the residential parcels in the county. Neighborhoods in Dodge, Lake Ventura, Pioneer Lake, Riverview Shores, and McGinn's Lake were reviewed. This consisted of a physical visit to each property with a record card copy, inspecting all property, and taking pictures.

Additionally, Dodge continued to review building area sketches for residential improvements throughout the county. The majority of Fremont residential improvements have been sketched into the new Apex Sketching software. In cases where data showed discrepancies, those buildings and improvements were inspected and re-measured for accuracy.

Adjustments were made to Dodge's residential valuation groupings. Valuation Grouping 7, Lakes, was divided into Valuation Groupings 9 and 10, Lakes 1 and Lakes 2, based on an analysis of the parcels contained in the original grouping. The assessor is now confident that these two individual groupings contain areas that all share similar characteristics.

This current assessment year also saw the assessor progressing in the management of both her county parcel count and record-keeping of inspection dates. A thorough list was compiled of all parcels and when they were last inspected and a detailed plan was put into place that will both ensure the timely inspection of all parcels in the county and allow flexibility to address any areas that appear to need re-inspection sooner.

All sales were reviewed by Dodge and a spreadsheet analysis of all sales within the study period was completed.

In addition, all pickup work was completed by Dodge, as were onsite inspections of new sales and any remodeling or new construction.

2014 Residential Assessment Survey for Dodge County

1.	Valuation data collection done by:																				
	Assessor, Lead Appraiser Assistant & Assistants																				
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>Fremont & Inglewood; guided by K-12 school availability. Large community closest to Omaha metro area; largest selection of goods and services.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>North Bend; guided by K-12 school availability. Influenced by Columbus and Fremont economies.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Hooper; guided by K-12 school availability.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Dodge & Scribner; guided by K-12 school availability. Located between West Point and Fremont; influenced by those economies.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Snyder & Uehling; area has no school but tends to be a stronger market than Ames, Nickerson, and Winslow.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Rural residential properties located outside any city boundaries; primarily acreages or rural subdivisions.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Ames, Nickerson, Winslow; area has no school and tends to have lower quality dwellings.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Lakes 1 – Year round residences. Many contain home owners associations and all have a relatively homogeneous look with a subdivision feel</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Lakes 2 – A mix of year round, seasonal, and IOLL residences. The looks of the homes vary as do the owners' approach to the care and maintenance of them</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	1	Fremont & Inglewood; guided by K-12 school availability. Large community closest to Omaha metro area; largest selection of goods and services.	2	North Bend; guided by K-12 school availability. Influenced by Columbus and Fremont economies.	3	Hooper; guided by K-12 school availability.	4	Dodge & Scribner; guided by K-12 school availability. Located between West Point and Fremont; influenced by those economies.	5	Snyder & Uehling; area has no school but tends to be a stronger market than Ames, Nickerson, and Winslow.	6	Rural residential properties located outside any city boundaries; primarily acreages or rural subdivisions.	8	Ames, Nickerson, Winslow; area has no school and tends to have lower quality dwellings.	9	Lakes 1 – Year round residences. Many contain home owners associations and all have a relatively homogeneous look with a subdivision feel	10	Lakes 2 – A mix of year round, seasonal, and IOLL residences. The looks of the homes vary as do the owners' approach to the care and maintenance of them
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																				
	Cost approach with market depreciation																				
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?																				
	Depreciation tables are based on local market information																				
5.	Are individual depreciation tables developed for each valuation grouping?																				
	No; there is one depreciation table County-wide																				
6.	Describe the methodology used to determine the residential lot values?																				
	Vacant lot analysis																				

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2013	2012	2013
	2	2013	2012	2009
	3	2013	2012	2009
	4	2013	2012	2013
	5	2013	2012	2009
	6	2013	2012	2009
	8	2013	2012	2009
	9	2013	2012	2009
	10	2013	2012	2009

Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.

2014 Residential Correlation Section for Dodge County

County Overview

Dodge County (Dodge) was founded in 1854 and named for US Senator Augustus Caesar Dodge, half of the only father-son Senator pair to serve concurrently. Dodge is located in the northeast portion of the State of Nebraska (Nebraska). The counties of Cuming, Burt, Washington, Douglas, Saunders, and Colfax abut Dodge, which has a total area of 528 miles and 36,427 residents, per the Census Bureau's Quick Facts, of which 67.7% are homeowners. Since the State began monitoring county population growth, Dodge has experienced a .7% decline between 2010's population of 6,542 and the present. Per the US Census, there are 16,575 housing units in Dodge. Towns include Ames, Dodge, Fremont, Hooper, Inglewood, Nickerson, North Bend, Scribner, Snyder, Uelhling, and Winslow, with Fremont being the most populous at 23,600. Notable people with connections to Dodge include baseball player Gregg Olson and John Gutzon de la Mothe Borglum, the artist and sculptor who designed Mount Rushmore.

In total, there are 13,688 residential parcels in Dodge.

Description of Analysis

The Department of Revenue Property Assessment Division (State) verifies the instruments used to analyze the residential data of every county every year. The two main areas where this occurs are a review of the county's valuation groups and an AVU review.

A review of Dodge's statistical analysis revealed 887 residential sales in the 10 valuation groupings, a 16% increase in qualified sales from the prior year. This sample is large enough to be evaluated for measurement purposes. The stratification by valuation groupings reveals 8 groups with sufficient numbers of sales to perform measurement on and all are within range.

The State conducts two review processes annually. The first is a three year cyclical review in which thirty-one counties are gauged on their specific assessment practices per annum. This review verifies normal measurement trends in an effort to uncover any incongruities. Based on the findings of this review, a course of action is adopted. The last cyclical review of Dodge's actions occurred in 2012 and it was determined at that time that measurement trends were on point and that the assessment actions adhered to professionally accepted mass appraisal standards.

Sales Qualification

The second review process is one of the sales verification and qualification procedure in an effort to ensure bias does not exist in judgments made. All sales are arms-length transactions unless determined otherwise. The county assessor is responsible for the qualification of the sales. To qualify sales, the county verifies the sale by authenticating the data relating to a given transaction

2014 Residential Correlation Section for Dodge County

with the buyer, seller, or authorized agent. Data may include the sale price, date of sale, terms of sale, terms of financing, and other motivating factors.

The last review by the State occurred in 2013. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification documentation. The review of Dodge revealed that, while no apparent bias existed in the qualification determination in the past, Dodge was making a conscious effort to review sales even more in-depth in an effort to ensure all arm's length sales were made available for the measurement of real property.

Equalization and Quality of Assessment

Dodge completed a valuation group and neighborhood parcel count before creating a plan of inspection and review that will allow for a timely visit to all residential parcels in the county. The inspection and review consists of a reappraisal which necessitates a physical inspection of all properties; both exterior and interior reviews are conducted as permitted. For the current assessment year, sub-divisions in five specific residential areas were inspected and reviewed, amounting to 593 residential properties. Based on both Dodge's invigorated commitment to prioritize adherence to all statutorily imposed inspection requirements and a review of all additional relevant information, the quality of assessment of the residential class has been determined to be in compliance with accepted general mass appraisal standards.

Level of Value

Based on a review of all available information, the Level of Value for residential property within Dodge is 95% of market value.

2014 Commercial Assessment Actions for Dodge County

For the current assessment year, Dodge County (Dodge) conducted a market analysis of the commercial parcels in the county. Areas of Fremont were reviewed. This consisted of a physical visit to each property with a record card copy, inspecting all property, and taking pictures.

Additionally, Dodge continued to review building area sketches for commercial improvements throughout the county. In cases where data showed discrepancies, those buildings and improvements were inspected and re-measured for accuracy.

This current assessment year also saw the assessor progressing in the management of both her county parcel count and record-keeping of inspection dates. A thorough list was compiled of all parcels and when they were last inspected and a detailed plan was put into place that will both ensure the timely inspection of all parcels in the county and allow flexibility to address any areas that appear to need re-inspection sooner.

All sales were reviewed by Dodge and a spreadsheet analysis of all sales within the study period was completed.

All pickup work was completed by Dodge, as were onsite inspections of new sales and any remodeling or new construction.

2014 Commercial Assessment Survey for Dodge County

1.	Valuation data collection done by:			
	Assessor, Lead Appraiser Assistant and Assistants			
2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	1	Commercial parcels in both the town and suburban area of Fremont		
	2	Commercial parcels in the small towns and rural areas		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	Primarily cost approach with depreciation established from sale information. Income information is used when there is sufficient data			
3a.	Describe the process used to determine the value of unique commercial properties.			
	The County looks for comparable sales, including outside the county			
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?			
	Depreciation tables are based on local market information			
5.	Are individual depreciation tables developed for each valuation grouping?			
	Yes			
6.	Describe the methodology used to determine the commercial lot values.			
	Primarily vacant sales analysis.			
7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2013	2012	2008
	2	2013	2012	2008
	Valuation groupings are created by looking for similar characteristics, for example, proximity, size, and amenities. The groupings are then reviewed annually to ensure that those similarities remain.			

2014 Commercial Correlation Section for Dodge County

County Overview

The majority of the commercial properties in Dodge County (Dodge) convene in and around the county seat of Fremont. Concomitantly, the agricultural economy has emerged as another strong anchor for Dodge that has invigorated the local rural area economies. The smaller community markets are also guided by the proximity to the larger towns that serve as the area commercial hubs.

73.6% of the residents living in Dodge also work in Dodge. 14,387 people are employed in Dodge County (U.S. Census Bureau, Local Employment Dynamics) and, per the Nebraska Department of Labor, there is an expected 6.6% job growth increase in years 2010-2020. Among the top employers in Dodge are Hormel Foods, Fremont Area Medical Center, WalMart Supercenter, and Smeal Fire Apparatus (Nebraska Department of Labor). Dodge contains 8 grocery stores, 28 full-service restaurants, and 22 gas stations (city-data.com). Several commercial buildings in Dodge are listed on the National Register of Historic Places, among them the Fremont Municipal Power Plant and Pumping Station and the Old Fremont Post Office. Dodge is also the home of Midland Lutheran College as well as a satellite location of Metro Community College.

In total, there are 1008 nonfarm establishments located in Dodge, per the 2007 Survey of Business Owners, and 1,335 commercial parcels.

Description of Analysis

The Department of Revenue Property Assessment Division (State) verifies the instruments used to analyze the commercial data of every county every year. The two main areas where this occurs are a review of the county's valuation groups and an AVU review.

A review of Dodge's statistical analysis revealed 90 commercial sales in the 2 valuation groupings, an 8% decrease in qualified sales from the prior year. This sample is large enough to be evaluated for measurement purposes. The stratification by valuation groupings reveals both groups have sufficient numbers of sales to perform measurement on and both are within range. Additionally, stratification by occupancy code also show that properties have generally been assessed at the same level.

The State conducts two review processes annually. The first is a three year cyclical review in which thirty-one counties are gauged on their specific assessment practices per annum. This review verifies normal measurement trends in an effort to uncover any incongruities. Based on the findings of this review, a course of action is adopted. The last cyclical review of Dodge's actions occurred in 2012 and it was determined at that time that measurement trends were on point and that the assessment actions adhered to professionally accepted mass appraisal standards.

2014 Commercial Correlation Section for Dodge County

Sales Qualification

The second review process is one of the sales verification and qualification procedure in an effort to ensure bias does not exist in judgments made. All sales are arms-length transactions unless determined otherwise. The county assessor is responsible for the qualification of the sales. To qualify sales, the county verifies the sale by authenticating the data relating to a given transaction with the buyer, seller, or authorized agent. Data may include the sale price, date of sale, terms of sale, terms of financing, and other motivating factors.

The last review by the State occurred in 2013. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification documentation. The review of Dodge revealed that no apparent bias existed in the qualification determination, and that all arm's length sales were made available for the measurement of real property.

Equalization and Quality of Assessment

Dodge completed a valuation group and neighborhood parcel count before creating a plan of inspection and review that will allow for a timely visit to all commercial parcels in the county. The inspection and review consists of a reappraisal which necessitates a physical inspection of all properties; both exterior and interior reviews are conducted as permitted. For the current assessment year, portions of one specific commercial area was inspected and reviewed, amounting to 100 commercial parcels. Based on both Dodge's invigorated commitment to prioritize adherence to all statutorily imposed inspection requirements and a review of all additional relevant information, the quality of assessment of the residential class has been determined to be in compliance with accepted general mass appraisal standards.

Level of Value

Based on a review of all available information, the Level of Value for commercial property within Dodge is 97% of market value.

2014 Agricultural Assessment Actions for Dodge County

For the current assessment year, Dodge County (Dodge) reviewed farm properties and rural residential acreages in approximately one-sixth of the county, using newest imagery, in preparation to verify changes with land owners and conduct visual inspections. Dodge also continued to review building area sketches for agricultural improvements throughout the county. Visual inspections included a physical visit to each property with a record card copy, inspecting all property, and taking pictures.

Dodge also reviewed land along both the Platte and Elkhorn Rivers and updated ag land use. Additionally, Dodge continued to fine-tune GIS maps as new information was discovered.

This current assessment year also saw the assessor progressing in the management of both her county parcel count and record-keeping of inspection dates. A thorough list was compiled of all parcels and when they were last inspected and a detailed plan was put into place that will both ensure the timely inspection of all parcels in the county and allow flexibility to address any areas that appear to need re-inspection sooner.

Dodge reviewed all sales and a spreadsheet analysis of all usable sales within the study period was completed. Finally, all agricultural land in Dodge was updated with the values, as set.

2014 Agricultural Assessment Survey for Dodge County

1.	Valuation data collection done by:						
	Assessor, Lead Appraiser Assistant and Staff						
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="text-align: center; width: 15%;"><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>South – Platte River bottom, more irrigated land</td> </tr> <tr> <td style="text-align: center;">2</td> <td>North – more dry land</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	1	South – Platte River bottom, more irrigated land	2	North – more dry land
<u>Market Area</u>	<u>Description of unique characteristics</u>						
1	South – Platte River bottom, more irrigated land						
2	North – more dry land						
3.	Describe the process used to determine and monitor market areas.						
	Sale prices are analyzed; sold property is physically reviewed. Similar sale prices are grouped together for analysis. Although they have the same valuation, the two market areas monitor for discernible differences in market value between them.						
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.						
	Rural residential parcels are stratified by area then analyzed to determine value differences. Most recreational properties are in areas adjoining the Platte and Elkhorn Rivers and Maple Creek. Sales determine values from those areas.						
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?						
	Yes						
6.	Describe the process used to identify and monitor the influence of non-agricultural characteristics.						
	Sales are monitored and questionnaires reviewed to determine influencing factors.						
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.						
	Yes, applications have been filed. As defined by the special value methodology, there is a difference in valuation.						
8.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.						
	Based on sales data.						

Dodge County 2014 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dodge	1	5,529	5,383	5,231	5,080	4,777	4,755	4,590	4,280	5,126
Burt	1	5,100	4,850	4,550	4,275	3,419	3,650	3,200	2,650	4,001
Colfax	1	5,500	5,300	5,100	5,000	4,750	4,750	4,500	4,000	5,031
Cuming	1	5,739	5,745	5,356	5,369	4,861	4,875	4,141	4,078	5,338
Douglas	1	4,425	4,425	4,425	4,425	4,425	4,425	4,425	4,425	4,425
Saunders	3	5,800	5,607	5,408	4,950	4,800	4,500	3,618	3,400	4,842
Washington	1	5,450	5,315	4,915	4,475	4,340	3,935	3,055	2,540	4,680

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dodge	1	5,360	5,300	5,270	5,100	4,500	4,440	4,025	3,550	4,939
Burt	1	5,000	4,725	4,350	4,200	3,501	3,500	3,100	2,400	3,840
Colfax	1	4,955	4,980	4,748	4,748	4,494	4,494	3,996	3,500	4,586
Cuming	1	5,422	5,424	5,085	5,052	4,545	4,546	3,801	3,750	4,903
Douglas	1	4,346	4,348	4,350	4,350	4,350	4,347	4,348	4,350	4,348
Saunders	3	5,315	5,108	4,918	4,560	4,409	4,112	3,265	3,065	4,105
Washington	1	5,230	5,135	4,830	4,185	3,925	3,850	2,965	2,235	4,413

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dodge	1	1,900	1,956	1,760	1,832	1,815	1,650	1,643	1,477	1,731
Burt	1	2,102	2,039	1,986	1,683	1,727	1,746	1,688	1,388	1,692
Colfax	1	1,700	1,700	1,600	1,600	1,500	1,500	1,300	1,300	1,479
Cuming	1	2,774	2,400	2,348	2,132	1,795	1,880	1,874	1,103	2,053
Douglas	1	2,400	2,400	2,400	2,400	2,400	2,399	2,400	2,400	2,400
Saunders	3	1,715	1,436	2,307	1,963	2,029	1,530	1,443	1,059	1,698
Washington	1	2,162	2,149	1,947	1,545	3,214	1,526	1,759	1,525	1,844

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

2014
Methodology for Special Valuation
Dodge County

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

Influenced Area Identification

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

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

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

How Highest and Best Use of the Influenced Area Properties was Determined

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

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

Valuation Models Used to Determine Value Estimates and Why

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

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

Market Areas Analyzed in Dodge

For 2014, non-influenced Market Areas 1 and 2 were analyzed and the sales supported that two market areas were sufficient.

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

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

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

Supplemental Information Used to Determine Actual and Special Value Estimates

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

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

Brittney King
Dodge County Assessor

2014 Agricultural Correlation Section for Dodge County

County Overview

Dodge County (Dodge) is a county with a 54% dry land majority composition that lies in the eastern half of the State of Nebraska (Nebraska). It falls within both the Lower Platte North and Lower Elkhorn Natural Resources Districts (NRD), which together saw 5 water applications and 64 new wells in Dodge for the current assessment year, bringing their total well count to 2,851 (DNR Monthly Apps). Per the most recent United States Department of Agriculture (USDA) Census of Agriculture, there are 715 farms in Dodge, totaling 338,475 acres. When weighed against the rest of Nebraska, Dodge ranks first in pigeon and squab production, third in soybeans, eighth in cut Christmas trees, ninth in nursery, greenhouse, floriculture, and fifteenth in grains, oilseeds, dry beans, and dry peas, respectively. Row crop production remains the predominant agricultural use in Dodge.

Description of Analysis

For 2014, the county assessor again analyzed Dodge as a whole and concluded that the county did not have enough geographic or general soil association differences to warrant maintaining more than one market area. However, while Dodge continues to have the same schedule of values for both areas, parcels continue to be classified based on these two market areas for monitoring purposes. As a result, the measurement analysis must ensure that the acceptable thresholds for adequacy, time, and majority land use (MLU) are met for each market area.

A review of Dodge's statistical analysis revealed 47 qualified agricultural sales in Area One, and 43 qualified agricultural sales in Area Two. A 2014 assessment level was estimated by Dodge and then measured against their sale prices. The results of this analysis conveyed that Dodge fell not only into the acceptable overall median range at 73.94%, but each market area was acceptable as well as each 80% majority land use (MLU) with sufficiently large enough samples.

Sales Qualification

A review of the sales verification and qualification procedure is performed in every county in an effort to ensure bias does not exist in judgments made. All sales are arms-length transactions unless determined otherwise. The county assessor is responsible for the qualification of the sales. To qualify sales, the county verifies the sale by authenticating the data relating to a given transaction with the buyer, seller, or authorized agent. Data may include the sale price, date of sale, terms of sale, terms of financing, and other motivating factors.

The last review by the State occurred in 2013. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review also involves an on-site dialogue with the assessor and a consideration of verification documentation. The review of Dodge revealed that no apparent bias existed in the qualification

2014 Agricultural Correlation Section for Dodge County

determination, and that all arm's length sales were made available for the measurement of real property.

Equalization and Quality of Assessment

After first ensuring that Dodge measured at an appropriate level for each of their two market areas, the county's resulting values were then compared with the average assessed values of the comparative counties of each to confirm equalization. In comparing the average assessed values by LCG of Dodge to adjacent counties, the evidence supported that the values were generally equalized, with no extreme outliers noted.

Dodge completed a valuation group and neighborhood parcel count before creating a plan of inspection and review that will allow for a timely viewing and physical inspection, if necessary, of all agricultural parcels in the county. For the current assessment year, parcels in specific sections were inspected and reviewed, amounting to approximately one-sixth of the agricultural parcels in the county. Based on both Dodge's invigorated commitment to prioritize adherence to all statutorily imposed inspection requirements and a review of all additional relevant information, the quality of assessment of the agricultural class has been determined to be in compliance with accepted general mass appraisal standards.

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Dodge is 74%.

Special Valuation

A review of the agricultural land values in Dodge in areas that have non-agricultural influences indicates the assessed values used are similar to areas in the County where no non-agricultural influences exist. Based on analysis of this and all available information, the level of value of agricultural land special value in Dodge is 74%.

27 Dodge
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 : 887
Total Sales Price : 102,182,248
Total Adj. Sales Price : 102,598,998
Total Assessed Value : 96,589,427
Avg. Adj. Sales Price : 115,670
Avg. Assessed Value : 108,895

MEDIAN : 95
WGT. MEAN : 94
MEAN : 97
COD : 14.32
PRD : 103.48

COV : 30.18
STD : 29.40
Avg. Abs. Dev : 13.67
MAX Sales Ratio : 461.82
MIN Sales Ratio : 22.19

95% Median C.I. : 94.52 to 96.33
95% Wgt. Mean C.I. : 93.03 to 95.26
95% Mean C.I. : 95.49 to 99.35

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11	104	96.29	99.32	96.32	13.58	103.11	57.79	412.15	93.74 to 98.37	104,670	100,814
01-JAN-12 To 31-MAR-12	79	97.19	95.71	94.74	08.84	101.02	67.10	127.20	93.36 to 98.79	113,493	107,526
01-APR-12 To 30-JUN-12	133	95.91	96.72	93.23	14.89	103.74	31.21	237.89	93.55 to 98.38	107,633	100,342
01-JUL-12 To 30-SEP-12	111	94.94	98.65	94.23	17.95	104.69	22.19	440.00	92.49 to 96.02	119,649	112,751
01-OCT-12 To 31-DEC-12	111	97.41	103.37	98.82	15.72	104.60	47.29	461.82	95.43 to 99.89	110,268	108,967
01-JAN-13 To 31-MAR-13	72	97.77	100.89	96.14	15.31	104.94	67.46	225.43	94.16 to 103.13	121,869	117,167
01-APR-13 To 30-JUN-13	151	90.52	92.67	90.87	12.44	101.98	61.07	164.90	87.64 to 93.18	117,822	107,065
01-JUL-13 To 30-SEP-13	126	94.10	95.02	92.08	13.89	103.19	57.07	223.58	91.73 to 97.72	129,727	119,453
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	427	95.67	97.67	94.50	14.31	103.35	22.19	440.00	94.71 to 96.64	111,119	105,012
01-OCT-12 To 30-SEP-13	460	94.78	97.18	93.83	14.39	103.57	47.29	461.82	92.97 to 96.51	119,894	112,499
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	434	96.04	98.73	95.18	14.88	103.73	22.19	461.82	95.07 to 97.24	112,447	107,029
<u>ALL</u>	887	95.47	97.42	94.14	14.32	103.48	22.19	461.82	94.52 to 96.33	115,670	108,895

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	688	95.22	95.44	93.76	11.28	101.79	57.07	393.59	94.44 to 96.11	118,551	111,151
02	25	92.12	96.55	89.08	19.87	108.39	64.64	164.90	79.54 to 100.73	73,079	65,098
03	27	94.39	98.47	91.60	18.07	107.50	64.16	140.90	86.90 to 120.10	93,217	85,383
04	42	99.84	98.96	100.02	18.95	98.94	31.21	145.63	92.17 to 107.20	49,638	49,649
05	19	99.38	134.49	102.31	49.44	131.45	47.29	461.82	92.81 to 120.27	54,153	55,403
06	42	92.12	100.79	95.48	21.11	105.56	72.14	220.58	86.00 to 98.23	148,696	141,971
08	9	105.91	125.63	103.78	31.32	121.05	72.06	237.89	87.49 to 169.67	44,233	45,905
09	13	99.46	93.20	93.22	09.30	99.98	68.19	109.42	82.73 to 101.70	338,254	315,319
10	22	95.30	108.60	101.36	36.01	107.14	22.19	412.15	80.42 to 113.70	115,342	116,912
<u>ALL</u>	887	95.47	97.42	94.14	14.32	103.48	22.19	461.82	94.52 to 96.33	115,670	108,895

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	885	95.49	97.46	94.15	14.31	103.52	22.19	461.82	94.56 to 96.34	115,740	108,970
06	1	90.43	90.43	90.43	00.00	100.00	90.43	90.43	N/A	162,500	146,950
07	1	63.85	63.85	63.85	00.00	100.00	63.85	63.85	N/A	6,500	4,150
<u>ALL</u>	887	95.47	97.42	94.14	14.32	103.48	22.19	461.82	94.52 to 96.33	115,670	108,895

**27 Dodge
RESIDENTIAL**

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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	Asstd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	4	203.78	217.44	242.26	59.63	89.75	22.19	440.00	N/A	3,504	8,488	
Less Than 15,000	18	108.76	149.26	132.19	66.95	112.91	22.19	461.82	84.21 to 154.15	8,056	10,650	
Less Than 30,000	45	103.92	126.77	115.40	40.62	109.85	22.19	461.82	97.78 to 119.08	17,122	19,758	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	883	95.46	96.87	94.12	13.64	102.92	31.21	461.82	94.50 to 96.33	116,178	109,349	
Greater Than 14,999	869	95.41	96.34	94.09	13.00	102.39	31.21	412.15	94.45 to 96.20	117,899	110,929	
Greater Than 29,999	842	95.01	95.85	93.98	12.68	101.99	31.21	412.15	94.29 to 96.02	120,936	113,658	
<u>Incremental Ranges</u>												
0 TO 4,999	4	203.78	217.44	242.26	59.63	89.75	22.19	440.00	N/A	3,504	8,488	
5,000 TO 14,999	14	103.38	129.79	120.41	47.90	107.79	47.29	461.82	66.68 to 145.63	9,357	11,267	
15,000 TO 29,999	27	102.38	111.77	111.50	21.23	100.24	59.96	223.58	94.64 to 119.08	23,166	25,830	
30,000 TO 59,999	117	100.73	106.66	107.32	19.65	99.39	31.21	412.15	98.37 to 104.46	45,113	48,413	
60,000 TO 99,999	282	96.55	97.40	96.86	12.85	100.56	59.76	220.58	94.77 to 97.95	80,838	78,296	
100,000 TO 149,999	239	92.78	91.69	91.74	10.72	99.95	57.07	140.68	90.19 to 94.50	122,902	112,748	
150,000 TO 249,999	156	93.20	91.93	91.91	09.56	100.02	62.32	126.18	91.12 to 95.46	182,355	167,594	
250,000 TO 499,999	46	95.59	94.57	94.81	07.20	99.75	68.19	122.35	92.49 to 99.06	317,570	301,097	
500,000 TO 999,999	2	76.63	76.63	76.58	00.33	100.07	76.38	76.87	N/A	662,500	507,315	
1,000,000 +												
<u>ALL</u>	887	95.47	97.42	94.14	14.32	103.48	22.19	461.82	94.52 to 96.33	115,670	108,895	

27 Dodge
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 : 90
Total Sales Price : 24,714,821
Total Adj. Sales Price : 24,704,821
Total Assessed Value : 25,830,440
Avg. Adj. Sales Price : 274,498
Avg. Assessed Value : 287,005

MEDIAN : 97
WGT. MEAN : 105
MEAN : 106
COD : 26.73
PRD : 101.77

COV : 62.83
STD : 66.86
Avg. Abs. Dev : 25.85
MAX Sales Ratio : 673.97
MIN Sales Ratio : 60.35

95% Median C.I. : 89.84 to 99.48
95% Wgt. Mean C.I. : 87.80 to 121.31
95% Mean C.I. : 92.60 to 120.22

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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>Qrtrs</u>												
01-OCT-10 To 31-DEC-10	11	97.10	100.31	111.33	21.39	90.10	70.54	159.44	71.09 to 123.53	540,550	601,775	
01-JAN-11 To 31-MAR-11	7	110.28	108.29	100.74	17.67	107.49	74.28	143.49	74.28 to 143.49	135,643	136,649	
01-APR-11 To 30-JUN-11	6	97.84	103.79	109.12	22.65	95.12	72.10	174.73	72.10 to 174.73	120,250	131,213	
01-JUL-11 To 30-SEP-11	7	91.00	91.22	76.74	16.05	118.87	60.35	130.00	60.35 to 130.00	125,714	96,470	
01-OCT-11 To 31-DEC-11	14	91.26	92.41	80.21	16.21	115.21	68.25	128.16	74.96 to 107.25	374,321	300,250	
01-JAN-12 To 31-MAR-12	9	95.13	102.30	123.55	19.00	82.80	74.49	177.47	83.02 to 114.04	227,567	281,156	
01-APR-12 To 30-JUN-12	7	83.58	102.70	94.90	37.02	108.22	63.58	214.38	63.58 to 214.38	271,214	257,370	
01-JUL-12 To 30-SEP-12	9	99.48	161.32	177.35	76.33	90.96	70.78	673.97	86.50 to 141.72	144,395	256,083	
01-OCT-12 To 31-DEC-12	12	103.87	111.17	119.29	26.72	93.19	70.50	183.66	82.21 to 125.89	210,086	250,610	
01-JAN-13 To 31-MAR-13												
01-APR-13 To 30-JUN-13	3	98.80	97.54	101.44	05.77	96.16	88.37	105.46	N/A	52,500	53,258	
01-JUL-13 To 30-SEP-13	5	90.49	88.47	91.52	09.92	96.67	71.26	101.37	N/A	608,517	556,892	
<u>Study Yrs</u>												
01-OCT-10 To 30-SEP-11	31	97.10	100.73	106.37	20.64	94.70	60.35	174.73	85.81 to 110.28	274,098	291,569	
01-OCT-11 To 30-SEP-12	39	92.67	112.44	103.37	35.63	108.77	63.58	673.97	83.58 to 100.00	268,889	277,955	
01-OCT-12 To 30-SEP-13	20	97.90	103.45	104.03	20.88	99.44	70.50	183.66	86.35 to 108.00	286,056	297,578	
<u>Calendar Yrs</u>												
01-JAN-11 To 31-DEC-11	34	96.09	97.44	85.00	18.61	114.64	60.35	174.73	82.44 to 100.00	229,162	194,783	
01-JAN-12 To 31-DEC-12	37	99.10	119.61	124.16	38.64	96.34	63.58	673.97	86.52 to 102.57	209,924	260,651	
<u>ALL</u>	90	96.69	106.41	104.56	26.73	101.77	60.35	673.97	89.84 to 99.48	274,498	287,005	

VALUATION GROUPING											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	70	96.13	109.61	104.95	30.43	104.44	60.35	673.97	87.10 to 100.00	341,526	358,419	
02	20	98.95	95.23	92.87	13.88	102.54	70.54	130.00	83.58 to 102.57	39,900	37,056	
<u>ALL</u>	90	96.69	106.41	104.56	26.73	101.77	60.35	673.97	89.84 to 99.48	274,498	287,005	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02	8	98.86	96.72	77.19	15.70	125.30	68.25	118.23	68.25 to 118.23	347,138	267,954	
03	71	96.59	107.97	108.71	27.51	99.32	63.58	673.97	88.37 to 99.48	279,834	304,218	
04	11	87.10	103.39	101.35	31.87	102.01	60.35	214.38	71.09 to 132.54	187,227	189,755	
<u>ALL</u>	90	96.69	106.41	104.56	26.73	101.77	60.35	673.97	89.84 to 99.48	274,498	287,005	

27 Dodge
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 : 90
Total Sales Price : 24,714,821
Total Adj. Sales Price : 24,704,821
Total Assessed Value : 25,830,440
Avg. Adj. Sales Price : 274,498
Avg. Assessed Value : 287,005

MEDIAN : 97
WGT. MEAN : 105
MEAN : 106
COD : 26.73
PRD : 101.77

COV : 62.83
STD : 66.86
Avg. Abs. Dev : 25.85
MAX Sales Ratio : 673.97
MIN Sales Ratio : 60.35

95% Median C.I. : 89.84 to 99.48
95% Wgt. Mean C.I. : 87.80 to 121.31
95% Mean C.I. : 92.60 to 120.22

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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	1	107.25	107.25	107.25	00.00	100.00	107.25	107.25	N/A	4,000	4,290	
Less Than 15,000	4	104.91	109.96	113.84	08.26	96.59	100.00	130.00	N/A	7,625	8,680	
Less Than 30,000	11	100.00	99.84	95.77	14.95	104.25	74.96	130.00	75.12 to 125.89	16,545	15,845	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	89	96.59	106.40	104.56	26.94	101.76	60.35	673.97	88.37 to 99.48	277,537	290,181	
Greater Than 14,999	86	95.63	106.25	104.54	27.62	101.64	60.35	673.97	87.44 to 99.10	286,911	299,950	
Greater Than 29,999	79	96.59	107.33	104.62	28.28	102.59	60.35	673.97	87.10 to 99.18	310,415	324,761	
<u>Incremental Ranges</u>												
0 TO 4,999	1	107.25	107.25	107.25	00.00	100.00	107.25	107.25	N/A	4,000	4,290	
5,000 TO 14,999	3	102.57	110.86	114.83	09.75	96.54	100.00	130.00	N/A	8,833	10,143	
15,000 TO 29,999	7	88.37	94.05	92.13	15.36	102.08	74.96	125.89	74.96 to 125.89	21,643	19,939	
30,000 TO 59,999	14	96.63	97.24	98.54	16.81	98.68	70.64	143.49	74.49 to 118.23	48,286	47,579	
60,000 TO 99,999	14	89.89	91.62	91.41	14.97	100.23	68.97	120.33	70.78 to 105.46	79,821	72,966	
100,000 TO 149,999	18	98.55	105.89	107.33	18.98	98.66	72.10	183.66	86.35 to 114.04	119,339	128,091	
150,000 TO 249,999	12	93.08	140.50	131.13	64.10	107.15	71.12	673.97	76.81 to 108.00	182,046	238,720	
250,000 TO 499,999	10	93.33	102.40	100.27	31.65	102.12	60.35	214.38	70.50 to 128.16	333,223	334,126	
500,000 TO 999,999	4	156.72	143.28	144.57	19.98	99.11	82.21	177.47	N/A	602,450	870,979	
1,000,000 +	7	80.48	92.22	94.61	26.23	97.47	63.58	159.44	63.58 to 159.44	1,807,805	1,710,436	
<u>ALL</u>	90	96.69	106.41	104.56	26.73	101.77	60.35	673.97	89.84 to 99.48	274,498	287,005	

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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
304	1	159.44	159.44	159.44	00.00	100.00	159.44	159.44	N/A	2,266,052	3,612,960
309	1	75.12	75.12	75.12	00.00	100.00	75.12	75.12	N/A	26,000	19,530
326	1	99.18	99.18	99.18	00.00	100.00	99.18	99.18	N/A	102,500	101,660
341	1	183.66	183.66	183.66	00.00	100.00	183.66	183.66	N/A	115,000	211,205
343	2	81.79	81.79	81.08	22.26	100.88	63.58	100.00	N/A	1,040,500	843,628
344	10	92.76	105.54	104.96	28.29	100.55	70.86	174.73	71.12 to 143.49	108,950	114,354
346	1	125.89	125.89	125.89	00.00	100.00	125.89	125.89	N/A	18,000	22,660
349	3	76.81	78.25	75.95	07.36	103.03	70.50	87.44	N/A	816,667	620,243
350	1	91.07	91.07	91.07	00.00	100.00	91.07	91.07	N/A	306,234	278,900
351	2	86.48	86.48	93.50	13.32	92.49	74.96	98.00	N/A	64,000	59,840
352	13	97.68	95.63	80.35	13.43	119.02	68.25	118.23	80.48 to 114.04	473,085	380,139
353	13	96.59	100.86	115.91	13.82	87.02	75.96	141.72	86.52 to 120.33	114,231	132,399
386	3	76.81	90.59	91.61	22.91	98.89	71.09	123.88	N/A	340,333	311,795
391	2	87.34	87.34	73.84	17.45	118.28	72.10	102.57	N/A	61,000	45,045
406	10	94.95	96.76	93.58	13.35	103.40	74.49	130.00	83.02 to 108.00	86,650	81,085
419	1	171.72	171.72	171.72	00.00	100.00	171.72	171.72	N/A	644,800	1,107,235
426	2	100.24	100.24	100.27	01.14	99.97	99.10	101.37	N/A	140,250	140,633
434	1	95.59	95.59	95.59	00.00	100.00	95.59	95.59	N/A	240,000	229,415
451	2	385.49	385.49	140.12	74.84	275.11	97.00	673.97	N/A	1,003,818	1,406,580
453	1	105.10	105.10	105.10	00.00	100.00	105.10	105.10	N/A	77,500	81,450
458	1	177.47	177.47	177.47	00.00	100.00	177.47	177.47	N/A	650,000	1,153,565
459	2	106.19	106.19	98.75	08.86	107.53	96.78	115.60	N/A	95,500	94,310
470	1	70.78	70.78	70.78	00.00	100.00	70.78	70.78	N/A	90,000	63,700
472	1	128.16	128.16	128.16	00.00	100.00	128.16	128.16	N/A	300,000	384,470
478	1	86.50	86.50	86.50	00.00	100.00	86.50	86.50	N/A	122,500	105,965
493	1	70.54	70.54	70.54	00.00	100.00	70.54	70.54	N/A	80,000	56,435
494	3	123.53	132.75	128.48	41.56	103.32	60.35	214.38	N/A	255,833	328,700
528	8	86.46	86.12	80.42	09.52	107.09	71.26	99.48	71.26 to 99.48	123,313	99,171
554	1	70.64	70.64	70.64	00.00	100.00	70.64	70.64	N/A	40,000	28,255
<u>ALL</u>	<u>90</u>	<u>96.69</u>	<u>106.41</u>	<u>104.56</u>	<u>26.73</u>	<u>101.77</u>	<u>60.35</u>	<u>673.97</u>	<u>89.84 to 99.48</u>	<u>274,498</u>	<u>287,005</u>

27 Dodge
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 : 96
Total Sales Price : 72,638,421
Total Adj. Sales Price : 73,955,893
Total Assessed Value : 52,765,219
Avg. Adj. Sales Price : 770,374
Avg. Assessed Value : 549,638

MEDIAN : 74
WGT. MEAN : 71
MEAN : 80
COD : 30.31
PRD : 112.80

COV : 43.28
STD : 34.83
Avg. Abs. Dev : 22.41
MAX Sales Ratio : 222.72
MIN Sales Ratio : 00.00

95% Median C.I. : 69.81 to 80.35
95% Wgt. Mean C.I. : 65.46 to 77.23
95% Mean C.I. : 73.51 to 87.45

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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-10 To 31-DEC-10	19	96.54	107.71	96.53	24.34	111.58	73.24	222.72	81.58 to 107.96	479,853	463,210
01-JAN-11 To 31-MAR-11	4	87.64	89.71	85.35	10.47	105.11	76.77	106.80	N/A	564,632	481,930
01-APR-11 To 30-JUN-11	5	76.60	84.70	92.41	19.22	91.66	63.30	129.15	N/A	913,300	843,951
01-JUL-11 To 30-SEP-11	4	138.90	141.95	122.82	39.93	115.58	83.08	206.93	N/A	434,927	534,165
01-OCT-11 To 31-DEC-11	13	74.51	75.27	73.13	10.47	102.93	58.61	100.00	69.81 to 83.64	719,715	526,357
01-JAN-12 To 31-MAR-12	6	69.40	74.08	69.31	14.63	106.88	57.46	110.66	57.46 to 110.66	833,326	577,559
01-APR-12 To 30-JUN-12	8	75.00	80.85	71.12	33.27	113.68	31.42	166.90	31.42 to 166.90	765,870	544,698
01-JUL-12 To 30-SEP-12	7	64.78	65.36	55.42	21.26	117.94	43.07	89.32	43.07 to 89.32	822,390	455,771
01-OCT-12 To 31-DEC-12	26	55.31	60.92	59.56	25.76	102.28	00.00	110.68	50.82 to 65.61	1,088,319	648,196
01-JAN-13 To 31-MAR-13	2	51.75	51.75	53.45	14.98	96.82	44.00	59.50	N/A	327,857	175,255
01-APR-13 To 30-JUN-13	2	57.07	57.07	57.35	02.91	99.51	55.41	58.73	N/A	541,000	310,266
01-JUL-13 To 30-SEP-13											
<u>Study Yrs</u>											
01-OCT-10 To 30-SEP-11	32	90.90	106.15	96.62	28.49	109.86	63.30	222.72	81.58 to 107.07	552,561	533,910
01-OCT-11 To 30-SEP-12	34	71.19	74.33	68.05	19.68	109.23	31.42	166.90	65.65 to 77.49	771,763	525,176
01-OCT-12 To 30-SEP-13	30	55.38	60.06	59.35	23.44	101.20	00.00	110.68	51.80 to 63.21	1,001,134	594,138
<u>Calendar Yrs</u>											
01-JAN-11 To 31-DEC-11	26	78.56	89.56	84.41	24.08	106.10	58.61	206.93	73.36 to 86.12	689,270	581,799
01-JAN-12 To 31-DEC-12	47	63.21	66.66	61.68	26.45	108.07	00.00	166.90	55.27 to 70.11	961,275	592,902
<u>ALL</u>	96	73.94	80.48	71.35	30.31	112.80	00.00	222.72	69.81 to 80.35	770,374	549,638

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	47	74.51	79.57	71.08	29.90	111.94	00.00	188.68	65.61 to 88.60	943,549	670,658
11	2	57.86	57.86	48.54	45.70	119.20	31.42	84.29	N/A	516,810	250,880
2	43	73.24	82.09	71.97	31.79	114.06	47.61	222.72	61.38 to 77.48	633,406	455,834
7	3	84.77	84.13	83.05	09.10	101.30	72.25	95.37	N/A	229,667	190,735
9	1	87.61	87.61	87.61	00.00	100.00	87.61	87.61	N/A	650,000	569,460
<u>ALL</u>	96	73.94	80.48	71.35	30.31	112.80	00.00	222.72	69.81 to 80.35	770,374	549,638

27 Dodge
AGRICULTURAL LAND

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95% Wgt. Mean C.I. : 65.46 to 77.23
95% Mean C.I. : 73.51 to 87.45

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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	12	76.05	73.96	70.26	26.90	105.27	31.42	110.68	53.80 to 98.78	828,557	582,131
1	7	78.73	72.75	71.83	19.74	101.28	51.80	98.78	51.80 to 98.78	1,014,114	728,394
11	1	31.42	31.42	31.42	00.00	100.00	31.42	31.42	N/A	698,880	219,610
2	4	90.41	86.71	77.73	24.73	111.55	55.34	110.68	N/A	536,250	416,802
_____Dry_____											
County	36	70.28	73.01	67.47	21.54	108.21	45.22	206.93	61.38 to 76.02	607,506	409,885
1	15	69.90	70.19	64.01	17.02	109.65	45.22	107.96	58.64 to 74.51	616,354	394,516
2	21	73.24	75.02	70.01	23.61	107.16	47.61	206.93	59.50 to 77.48	601,186	420,864
_____Grass_____											
County	2	72.00	72.00	73.27	38.89	98.27	44.00	100.00	N/A	267,857	196,263
1	2	72.00	72.00	73.27	38.89	98.27	44.00	100.00	N/A	267,857	196,263
_____ALL_____	96	73.94	80.48	71.35	30.31	112.80	00.00	222.72	69.81 to 80.35	770,374	549,638

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	25	73.36	75.12	70.36	26.91	106.77	31.42	129.15	55.34 to 84.29	1,024,955	721,162
1	18	73.29	75.84	72.27	24.87	104.94	43.07	129.15	55.27 to 89.32	1,155,403	835,021
11	2	57.86	57.86	48.54	45.70	119.20	31.42	84.29	N/A	516,810	250,880
2	5	73.36	79.44	65.83	30.66	120.67	50.35	110.68	N/A	758,600	499,382
_____Dry_____											
County	49	70.11	76.16	68.81	26.13	110.68	45.22	222.72	61.75 to 76.02	606,281	417,211
1	18	70.46	75.36	68.79	21.40	109.55	45.22	108.39	64.64 to 88.60	587,345	404,048
2	31	68.69	76.63	68.83	29.32	111.33	47.61	222.72	58.73 to 76.60	617,276	424,854
_____Grass_____											
County	3	100.00	98.38	91.18	35.71	107.90	44.00	151.13	N/A	231,905	211,445
1	3	100.00	98.38	91.18	35.71	107.90	44.00	151.13	N/A	231,905	211,445
_____ALL_____	96	73.94	80.48	71.35	30.31	112.80	00.00	222.72	69.81 to 80.35	770,374	549,638

Total Real Property Sum Lines 17, 25, & 30	Records : 19,964	Value : 3,286,151,285	Growth 22,555,956	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	514	7,952,060	190	15,058,935	99	3,693,115	803	26,704,110	
02. Res Improve Land	10,935	158,789,995	1,108	28,753,325	998	41,642,060	13,041	229,185,380	
03. Res Improvements	10,935	903,448,250	1,108	91,071,045	998	115,985,665	13,041	1,110,504,960	
04. Res Total	11,449	1,070,190,305	1,298	134,883,305	1,097	161,320,840	13,844	1,366,394,450	9,497,603
% of Res Total	82.70	78.32	9.38	9.87	7.92	11.81	69.34	41.58	42.11
05. Com UnImp Land	170	9,236,775	44	1,750,520	21	419,845	235	11,407,140	
06. Com Improve Land	1,004	61,319,235	93	4,857,185	23	227,780	1,120	66,404,200	
07. Com Improvements	1,004	202,611,900	93	22,426,896	23	2,133,085	1,120	227,171,881	
08. Com Total	1,174	273,167,910	137	29,034,601	44	2,780,710	1,355	304,983,221	7,000,448
% of Com Total	86.64	89.57	10.11	9.52	3.25	0.91	6.79	9.28	31.04
09. Ind UnImp Land	52	2,164,975	29	1,385,170	0	0	81	3,550,145	
10. Ind Improve Land	128	6,294,350	95	5,256,840	2	129,555	225	11,680,745	
11. Ind Improvements	128	55,305,910	95	59,093,721	2	320,890	225	114,720,521	
12. Ind Total	180	63,765,235	124	65,735,731	2	450,445	306	129,951,411	1,942,060
% of Ind Total	58.82	49.07	40.52	50.58	0.65	0.35	1.53	3.95	8.61
13. Rec UnImp Land	0	0	35	1,525,050	117	4,238,850	152	5,763,900	
14. Rec Improve Land	0	0	6	486,650	22	751,380	28	1,238,030	
15. Rec Improvements	0	0	6	132,730	22	556,028	28	688,758	
16. Rec Total	0	0	41	2,144,430	139	5,546,258	180	7,690,688	0
% of Rec Total	0.00	0.00	22.78	27.88	77.22	72.12	0.90	0.23	0.00
Res & Rec Total	11,449	1,070,190,305	1,339	137,027,735	1,236	166,867,098	14,024	1,374,085,138	9,497,603
% of Res & Rec Total	81.64	77.88	9.55	9.97	8.81	12.14	70.25	41.81	42.11
Com & Ind Total	1,354	336,933,145	261	94,770,332	46	3,231,155	1,661	434,934,632	8,942,508
% of Com & Ind Total	81.52	77.47	15.71	21.79	2.77	0.74	8.32	13.24	39.65
17. Taxable Total	12,803	1,407,123,450	1,600	231,798,067	1,282	170,098,253	15,685	1,809,019,770	18,440,111
% of Taxable Total	81.63	77.78	10.20	12.81	8.17	9.40	78.57	55.05	81.75

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	64,970	2,250	0	0	0
19. Commercial	22	2,315,620	3,800,274	0	0	0
20. Industrial	3	1,720,540	8,907,895	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	1	64,970	2,250
19. Commercial	0	0	0	22	2,315,620	3,800,274
20. Industrial	0	0	0	3	1,720,540	8,907,895
21. Other	0	0	0	0	0	0
22. Total Sch II				26	4,101,130	12,710,419

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	473	144	183	800

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	9	808,445	378	100,668,330	2,971	942,895,630	3,358	1,044,372,405
28. Ag-Improved Land	0	0	94	29,543,020	774	320,074,010	868	349,617,030
29. Ag Improvements	0	0	106	7,558,275	815	75,583,805	921	83,142,080
30. Ag Total							4,279	1,477,131,515

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	18,500	
32. HomeSite Improv Land	0	0.00	0	63	65.79	1,446,115	
33. HomeSite Improvements	0	0.00	0	63	0.00	6,031,340	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	13	279.41	760,925	
36. FarmSite Improv Land	0	0.00	0	87	210.98	812,020	
37. FarmSite Improvements	0	0.00	0	99	0.00	1,526,935	
38. FarmSite Total							
39. Road & Ditches	0	1.86	0	0	555.12	0	
40. Other- Non Ag Use	0	0.00	0	0	14.16	2,575	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	13	14.00	259,000	14	15.00	277,500	
32. HomeSite Improv Land	582	617.63	11,386,510	645	683.42	12,832,625	
33. HomeSite Improvements	582	0.00	48,513,995	645	0.00	54,545,335	1,610,280
34. HomeSite Total				659	698.42	67,655,460	
35. FarmSite UnImp Land	62	324.99	413,540	75	604.40	1,174,465	
36. FarmSite Improv Land	744	1,799.96	5,261,355	831	2,010.94	6,073,375	
37. FarmSite Improvements	785	0.00	27,069,810	884	0.00	28,596,745	2,505,565
38. FarmSite Total				959	2,615.34	35,844,585	
39. Road & Ditches	0	6,245.36	0	0	6,802.34	0	
40. Other- Non Ag Use	0	362.02	336,890	0	376.18	339,465	
41. Total Section VI				1,618	10,492.28	103,839,510	4,115,845

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

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

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	1	1.30	0	364	24,862.20	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	2,635	210,171.71	0	3,000	235,035.21	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	23,203.56	28.84%	128,286,745	31.11%	5,528.75
46. 1A	6,450.45	8.02%	34,723,105	8.42%	5,383.05
47. 2A1	2,439.50	3.03%	12,761,100	3.09%	5,231.03
48. 2A	22,204.75	27.60%	112,800,150	27.35%	5,080.00
49. 3A1	16,976.56	21.10%	81,088,770	19.66%	4,776.51
50. 3A	4,204.17	5.23%	19,990,965	4.85%	4,755.03
51. 4A1	4,628.11	5.75%	21,243,030	5.15%	4,590.00
52. 4A	354.20	0.44%	1,515,975	0.37%	4,280.00
53. Total	80,461.30	100.00%	412,409,840	100.00%	5,125.57
Dry					
54. 1D1	13,687.25	28.09%	73,363,655	30.48%	5,360.00
55. 1D	7,384.66	15.15%	39,138,700	16.26%	5,300.00
56. 2D1	1,552.67	3.19%	8,182,575	3.40%	5,270.00
57. 2D	7,284.14	14.95%	37,149,145	15.44%	5,100.00
58. 3D1	12,128.57	24.89%	54,581,610	22.68%	4,500.25
59. 3D	3,840.61	7.88%	17,052,300	7.09%	4,440.00
60. 4D1	2,267.29	4.65%	9,125,990	3.79%	4,025.07
61. 4D	585.21	1.20%	2,077,500	0.86%	3,550.01
62. Total	48,730.40	100.00%	240,671,475	100.00%	4,938.84
Grass					
63. 1G1	356.79	6.07%	677,950	6.66%	1,900.14
64. 1G	692.27	11.77%	1,354,190	13.31%	1,956.16
65. 2G1	57.49	0.98%	101,185	0.99%	1,760.05
66. 2G	1,099.16	18.69%	2,013,135	19.78%	1,831.52
67. 3G1	683.27	11.62%	1,240,315	12.19%	1,815.26
68. 3G	1,156.55	19.67%	1,908,015	18.75%	1,649.75
69. 4G1	1,035.34	17.61%	1,700,875	16.71%	1,642.82
70. 4G	799.27	13.59%	1,180,705	11.60%	1,477.23
71. Total	5,880.14	100.00%	10,176,370	100.00%	1,730.63
Irrigated Total					
Irrigated Total	80,461.30	58.30%	412,409,840	62.12%	5,125.57
Dry Total					
Dry Total	48,730.40	35.31%	240,671,475	36.25%	4,938.84
Grass Total					
Grass Total	5,880.14	4.26%	10,176,370	1.53%	1,730.63
72. Waste	2,931.50	2.12%	629,865	0.09%	214.86
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	138,003.34	100.00%	663,887,550	100.00%	4,810.66

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	7,798.65	30.19%	43,125,220	32.20%	5,529.83
46. 1A	5,769.35	22.33%	31,041,235	23.18%	5,380.37
47. 2A1	594.90	2.30%	3,114,310	2.33%	5,235.01
48. 2A	3,628.80	14.05%	18,429,135	13.76%	5,078.58
49. 3A1	2,532.24	9.80%	12,280,975	9.17%	4,849.85
50. 3A	4,401.50	17.04%	20,929,250	15.63%	4,755.03
51. 4A1	788.62	3.05%	3,619,765	2.70%	4,590.00
52. 4A	321.30	1.24%	1,375,160	1.03%	4,279.99
53. Total	25,835.36	100.00%	133,915,050	100.00%	5,183.40
Dry					
54. 1D1	13,243.46	13.83%	70,935,665	15.11%	5,356.28
55. 1D	29,948.92	31.28%	158,680,690	33.79%	5,298.38
56. 2D1	1,374.70	1.44%	7,225,445	1.54%	5,256.02
57. 2D	8,185.88	8.55%	41,748,000	8.89%	5,100.00
58. 3D1	8,697.61	9.08%	41,075,165	8.75%	4,722.58
59. 3D	30,169.61	31.51%	133,940,540	28.52%	4,439.58
60. 4D1	2,825.84	2.95%	11,374,295	2.42%	4,025.10
61. 4D	1,300.97	1.36%	4,618,445	0.98%	3,550.00
62. Total	95,746.99	100.00%	469,598,245	100.00%	4,904.57
Grass					
63. 1G1	395.17	5.53%	804,650	6.43%	2,036.21
64. 1G	1,417.94	19.84%	2,633,795	21.05%	1,857.48
65. 2G1	107.85	1.51%	203,940	1.63%	1,890.96
66. 2G	1,793.72	25.09%	3,272,460	26.15%	1,824.40
67. 3G1	619.75	8.67%	1,011,945	8.09%	1,632.83
68. 3G	1,328.80	18.59%	2,203,995	17.61%	1,658.64
69. 4G1	561.80	7.86%	914,290	7.31%	1,627.43
70. 4G	923.00	12.91%	1,468,700	11.74%	1,591.22
71. Total	7,148.03	100.00%	12,513,775	100.00%	1,750.66
Irrigated Total					
	25,835.36	19.47%	133,915,050	21.71%	5,183.40
Dry Total					
	95,746.99	72.15%	469,598,245	76.13%	4,904.57
Grass Total					
	7,148.03	5.39%	12,513,775	2.03%	1,750.66
72. Waste	3,974.15	2.99%	779,590	0.13%	196.17
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	132,704.53	100.00%	616,806,660	100.00%	4,647.97

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 5

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	247.00	29.02%	1,365,910	31.10%	5,530.00
46. 1A	12.50	1.47%	67,315	1.53%	5,385.20
47. 2A1	109.00	12.81%	570,620	12.99%	5,235.05
48. 2A	303.00	35.60%	1,539,240	35.05%	5,080.00
49. 3A1	83.50	9.81%	397,050	9.04%	4,755.09
50. 3A	69.00	8.11%	328,100	7.47%	4,755.07
51. 4A1	21.70	2.55%	99,605	2.27%	4,590.09
52. 4A	5.50	0.65%	23,540	0.54%	4,280.00
53. Total	851.20	100.00%	4,391,380	100.00%	5,159.05
Dry					
54. 1D1	552.70	24.46%	2,962,470	26.65%	5,360.00
55. 1D	118.60	5.25%	628,580	5.65%	5,300.00
56. 2D1	102.70	4.55%	541,230	4.87%	5,270.01
57. 2D	709.72	31.41%	3,619,570	32.56%	5,100.00
58. 3D1	343.00	15.18%	1,551,420	13.96%	4,523.09
59. 3D	231.58	10.25%	1,028,215	9.25%	4,440.00
60. 4D1	149.30	6.61%	600,950	5.41%	4,025.12
61. 4D	51.80	2.29%	183,890	1.65%	3,550.00
62. Total	2,259.40	100.00%	11,116,325	100.00%	4,920.03
Grass					
63. 1G1	46.91	6.36%	86,315	7.35%	1,840.01
64. 1G	15.90	2.16%	35,700	3.04%	2,245.28
65. 2G1	2.00	0.27%	3,520	0.30%	1,760.00
66. 2G	181.57	24.63%	344,800	29.37%	1,898.99
67. 3G1	25.00	3.39%	33,770	2.88%	1,350.80
68. 3G	230.05	31.21%	342,780	29.20%	1,490.02
69. 4G1	90.19	12.23%	120,690	10.28%	1,338.17
70. 4G	145.60	19.75%	206,455	17.59%	1,417.96
71. Total	737.22	100.00%	1,174,030	100.00%	1,592.51
Irrigated Total	851.20	14.93%	4,391,380	25.41%	5,159.05
Dry Total	2,259.40	39.63%	11,116,325	64.33%	4,920.03
Grass Total	737.22	12.93%	1,174,030	6.79%	1,592.51
72. Waste	1,853.54	32.51%	597,575	3.46%	322.40
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	5,701.36	100.00%	17,279,310	100.00%	3,030.73

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 7

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	454.98	27.63%	2,516,035	30.07%	5,529.99
46. 1A	24.50	1.49%	131,940	1.58%	5,385.31
47. 2A1	110.00	6.68%	575,860	6.88%	5,235.09
48. 2A	322.88	19.61%	1,640,230	19.60%	5,080.00
49. 3A1	369.91	22.46%	1,785,955	21.34%	4,828.08
50. 3A	303.50	18.43%	1,443,150	17.25%	4,755.02
51. 4A1	44.50	2.70%	204,255	2.44%	4,590.00
52. 4A	16.50	1.00%	70,620	0.84%	4,280.00
53. Total	1,646.77	100.00%	8,368,045	100.00%	5,081.49
Dry					
54. 1D1	644.98	19.93%	3,457,085	21.71%	5,359.99
55. 1D	129.30	4.00%	685,290	4.30%	5,300.00
56. 2D1	283.65	8.77%	1,494,830	9.39%	5,269.98
57. 2D	1,039.95	32.14%	5,303,750	33.30%	5,100.00
58. 3D1	677.98	20.95%	3,032,130	19.04%	4,472.30
59. 3D	295.66	9.14%	1,312,735	8.24%	4,440.02
60. 4D1	123.30	3.81%	496,300	3.12%	4,025.14
61. 4D	40.90	1.26%	145,195	0.91%	3,550.00
62. Total	3,235.72	100.00%	15,927,315	100.00%	4,922.34
Grass					
63. 1G1	109.34	13.25%	245,710	18.92%	2,247.21
64. 1G	23.58	2.86%	29,665	2.28%	1,258.06
65. 2G1	21.80	2.64%	38,370	2.95%	1,760.09
66. 2G	174.65	21.17%	290,080	22.34%	1,660.92
67. 3G1	66.50	8.06%	71,365	5.49%	1,073.16
68. 3G	202.21	24.51%	300,600	23.15%	1,486.57
69. 4G1	82.50	10.00%	119,225	9.18%	1,445.15
70. 4G	144.50	17.51%	203,745	15.69%	1,410.00
71. Total	825.08	100.00%	1,298,760	100.00%	1,574.10
Irrigated Total	1,646.77	18.59%	8,368,045	31.74%	5,081.49
Dry Total	3,235.72	36.52%	15,927,315	60.41%	4,922.34
Grass Total	825.08	9.31%	1,298,760	4.93%	1,574.10
72. Waste	3,151.51	35.57%	772,255	2.93%	245.04
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	8,859.08	100.00%	26,366,375	100.00%	2,976.20

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 9

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	219.09	11.17%	1,211,565	12.37%	5,529.99
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	168.00	8.56%	879,485	8.98%	5,235.03
48. 2A	672.41	34.27%	3,415,840	34.88%	5,080.00
49. 3A1	24.00	1.22%	114,630	1.17%	4,776.25
50. 3A	864.20	44.04%	4,109,305	41.96%	4,755.04
51. 4A1	5.00	0.25%	22,950	0.23%	4,590.00
52. 4A	9.40	0.48%	40,230	0.41%	4,279.79
53. Total	1,962.10	100.00%	9,794,005	100.00%	4,991.59
Dry					
54. 1D1	105.81	11.35%	567,145	12.50%	5,360.03
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	10.50	1.13%	55,335	1.22%	5,270.00
57. 2D	480.22	51.53%	2,449,125	53.97%	5,100.01
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	309.38	33.20%	1,373,645	30.27%	4,439.99
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	26.00	2.79%	92,300	2.03%	3,550.00
62. Total	931.91	100.00%	4,537,550	100.00%	4,869.09
Grass					
63. 1G1	7.00	0.91%	12,880	1.04%	1,840.00
64. 1G	22.72	2.97%	77,135	6.23%	3,395.03
65. 2G1	2.00	0.26%	3,520	0.28%	1,760.00
66. 2G	172.75	22.55%	310,690	25.08%	1,798.49
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	306.12	39.96%	474,100	38.28%	1,548.74
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	255.56	33.36%	360,340	29.09%	1,410.00
71. Total	766.15	100.00%	1,238,665	100.00%	1,616.74
Irrigated Total					
Irrigated Total	1,962.10	36.69%	9,794,005	61.36%	4,991.59
Dry Total					
Dry Total	931.91	17.43%	4,537,550	28.43%	4,869.09
Grass Total					
Grass Total	766.15	14.33%	1,238,665	7.76%	1,616.74
72. Waste	1,687.34	31.55%	392,340	2.46%	232.52
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	5,347.50	100.00%	15,962,560	100.00%	2,985.05

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 10

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	83.79	100.00%	1,561,535	100.00%	18,636.29
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	83.79	100.00%	1,561,535	100.00%	18,636.29
Dry					
54. 1D1	0.50	0.43%	2,680	0.21%	5,360.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	116.50	99.57%	1,273,125	99.79%	10,928.11
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	117.00	100.00%	1,275,805	100.00%	10,904.32
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	2.12	100.00%	3,645	100.00%	1,719.34
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	2.12	100.00%	3,645	100.00%	1,719.34
Irrigated Total					
	83.79	41.09%	1,561,535	54.60%	18,636.29
Dry Total					
	117.00	57.38%	1,275,805	44.61%	10,904.32
Grass Total					
	2.12	1.04%	3,645	0.13%	1,719.34
72. Waste	1.00	0.49%	18,800	0.66%	18,800.00
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	203.91	100.00%	2,859,785	100.00%	14,024.74

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 11

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	236.73	8.02%	1,291,890	8.71%	5,457.23
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	16.73	0.57%	87,580	0.59%	5,234.91
48. 2A	1,928.03	65.35%	9,789,270	66.01%	5,077.34
49. 3A1	747.96	25.35%	3,560,965	24.01%	4,760.90
50. 3A	21.00	0.71%	99,855	0.67%	4,755.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	2,950.45	100.00%	14,829,560	100.00%	5,026.20
Dry					
54. 1D1	104.78	7.67%	561,375	8.65%	5,357.65
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	11.40	0.83%	59,810	0.92%	5,246.49
57. 2D	483.15	35.35%	2,463,655	37.95%	5,099.15
58. 3D1	728.15	53.28%	3,233,540	49.81%	4,440.76
59. 3D	38.27	2.80%	169,920	2.62%	4,440.03
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	1.00	0.07%	3,550	0.05%	3,550.00
62. Total	1,366.75	100.00%	6,491,850	100.00%	4,749.84
Grass					
63. 1G1	4.00	11.12%	7,360	13.26%	1,840.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	12.00	33.36%	20,640	37.18%	1,720.00
67. 3G1	7.00	19.46%	8,750	15.76%	1,250.00
68. 3G	5.97	16.60%	8,895	16.02%	1,489.95
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	7.00	19.46%	9,870	17.78%	1,410.00
71. Total	35.97	100.00%	55,515	100.00%	1,543.37
Irrigated Total	2,950.45	66.88%	14,829,560	69.33%	5,026.20
Dry Total	1,366.75	30.98%	6,491,850	30.35%	4,749.84
Grass Total	35.97	0.82%	55,515	0.26%	1,543.37
72. Waste	58.48	1.33%	14,300	0.07%	244.53
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	4,411.65	100.00%	21,391,225	100.00%	4,848.80

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 12

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	13.50	1.53%	74,655	1.70%	5,530.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	561.73	63.59%	2,853,580	64.95%	5,079.99
49. 3A1	303.10	34.31%	1,441,245	32.81%	4,755.01
50. 3A	5.00	0.57%	23,775	0.54%	4,755.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	883.33	100.00%	4,393,255	100.00%	4,973.51
Dry					
54. 1D1	119.01	14.24%	637,895	15.16%	5,360.01
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	320.90	38.40%	1,636,580	38.88%	5,099.97
58. 3D1	392.80	47.00%	1,924,000	45.71%	4,898.17
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	3.00	0.36%	10,650	0.25%	3,550.00
62. Total	835.71	100.00%	4,209,125	100.00%	5,036.59
Grass					
63. 1G1	23.68	33.75%	49,000	40.28%	2,069.26
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	26.20	37.34%	47,130	38.75%	1,798.85
67. 3G1	19.28	27.48%	24,100	19.81%	1,250.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	1.00	1.43%	1,410	1.16%	1,410.00
71. Total	70.16	100.00%	121,640	100.00%	1,733.75
Irrigated Total					
Irrigated Total	883.33	47.45%	4,393,255	50.27%	4,973.51
Dry Total					
Dry Total	835.71	44.89%	4,209,125	48.17%	5,036.59
Grass Total					
Grass Total	70.16	3.77%	121,640	1.39%	1,733.75
72. Waste	72.59	3.90%	14,520	0.17%	200.03
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	1,861.79	100.00%	8,738,540	100.00%	4,693.62

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 101

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	0.00	0.00%	0	0.00%	0.00
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	0.00	0.00%	0	0.00%	0.00
53. Total	0.00	0.00%	0	0.00%	0.00
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	0.00	0.00%	0	0.00%	0.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
62. Total	0.00	0.00%	0	0.00%	0.00
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Irrigated Total	0.00	0.00%	0	0.00%	0.00
Dry Total	0.00	0.00%	0	0.00%	0.00
Grass Total	0.00	0.00%	0	0.00%	0.00
72. Waste	5.27	100.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	5.27	100.00%	0	0.00%	0.00

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	49.23	269,075	12,502.26	64,077,560	102,122.81	525,316,035	114,674.30	589,662,670
77. Dry Land	109.96	528,120	11,987.97	59,664,600	141,125.95	693,634,970	153,223.88	753,827,690
78. Grass	5.00	9,000	1,800.00	2,946,320	13,659.87	23,627,080	15,464.87	26,582,400
79. Waste	11.24	2,250	1,677.35	482,735	12,046.79	2,734,260	13,735.38	3,219,245
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	175.43	808,445	27,967.58	127,171,215	268,955.42	1,245,312,345	297,098.43	1,373,292,005

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	114,674.30	38.60%	589,662,670	42.94%	5,142.06
Dry Land	153,223.88	51.57%	753,827,690	54.89%	4,919.78
Grass	15,464.87	5.21%	26,582,400	1.94%	1,718.89
Waste	13,735.38	4.62%	3,219,245	0.23%	234.38
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	297,098.43	100.00%	1,373,292,005	100.00%	4,622.35

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

27 Dodge

	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	1,364,230,879	1,366,394,450	2,163,571	0.16%	9,497,603	-0.54%
02. Recreational	7,585,478	7,690,688	105,210	1.39%	0	1.39%
03. Ag-Homesite Land, Ag-Res Dwelling	65,505,980	67,655,460	2,149,480	3.28%	1,610,280	0.82%
04. Total Residential (sum lines 1-3)	1,437,322,337	1,441,740,598	4,418,261	0.31%	11,107,883	-0.47%
05. Commercial	298,452,054	304,983,221	6,531,167	2.19%	7,000,448	-0.16%
06. Industrial	127,493,521	129,951,411	2,457,890	1.93%	1,942,060	0.40%
07. Ag-Farmsite Land, Outbuildings	36,176,420	35,844,585	-331,835	-0.92%	2,505,565	-7.84%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	462,121,995	470,779,217	8,657,222	1.87%	11,448,073	-0.60%
10. Total Non-Agland Real Property	1,899,444,332	1,912,859,280	13,414,948	0.71%	22,555,956	-0.48%
11. Irrigated	505,841,985	589,662,670	83,820,685	16.57%		
12. Dryland	605,214,585	753,827,690	148,613,105	24.56%		
13. Grassland	22,438,980	26,582,400	4,143,420	18.47%		
14. Wasteland	3,281,035	3,219,245	-61,790	-1.88%		
15. Other Agland	384,700	0	-384,700	-100.00%		
16. Total Agricultural Land	1,137,161,285	1,373,292,005	236,130,720	20.76%		
17. Total Value of all Real Property (Locally Assessed)	3,036,605,617	3,286,151,285	249,545,668	8.22%	22,555,956	7.48%

**2013 PLAN OF ASSESSMENT
FOR
DODGE COUNTY
By Brittny King**

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

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

See Neb. Rev. Stat. §77-201 (2009).

General Description of Real Property in Dodge County:

Per the 2013 County Abstract, Dodge County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	13,840	69.45%	45.03%
Commercial	1347	6.75%	9.86%
Industrial	306	1.54%	4.19%

Recreational	176	.90%	.25%
Agricultural	4256	21.36%	40.67%
Game & Parks	3	.00%	.00%

Agricultural land - taxable acres 297,295.97

Other pertinent facts: *40.67% of Dodge County value comes from agricultural parcels. 53.27% of the agricultural acres are in dry farming, 44.48% is irrigated and 1.97% is in grassland and .29% is waste ground. There are 2,993 parcels in the county with special value applications. The county consists of one major city, 2 smaller cities and 6 villages.*

New Property: For assessment year 2013 an estimated 550 building permits and/or information statements were filed for new property construction/additions in the county.

For more information see 2013 Reports & Opinion, Abstract and Assessor Survey.

Current Resources:

A. Staff/Budget/Training

1 Assessment Manager, 2 Assessment Assistant, 2 Assessment Clerk, 1 Appraiser I, 2 Appraiser Assistant I and 1 temporary Appraiser Assistants.

The Assessment Manager is shared with Saunders County effective January 1, 2011. The Dodge County Board has appointed an Assessor to take over the Assessor’s office on July 1st, 2013 when the office function will be turned back over to the County.

The total budget for Dodge County for 2012/2013 was \$532,822. Included in the total is \$27,791 dedicated to the Orion CAMA/assessment administration package, \$169,636 for appraisal work, and resources for continuing education is included in the overall budget.

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

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

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

A. Cadastral Maps

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

B. Property Record Cards

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

C. Software for CAMA, Assessment Administration, GIS

Dodge County went live with the Orion CAMA and assessment administration software in June of 2011. Dodge County recently contracted with GIS Workshop for GIS mapping with a deliverable date of July 1, 2013. Agridata program is used to assist with FSA records and Agland inquiries.

D. Web based – property record information access

Property record cards are available online.

Current Assessment Procedures for Real Property:

A. Discover, List & Inventory all property.

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

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

B. Data Collection.

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

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

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

C. Review assessment sales ratio studies before assessment actions.

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

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

D. Approaches to Value

All three approaches are considered when determining market values. The extent each approach is used depends upon the property type and market data available. The cost approach is most heavily relied upon in the initial evaluation process. All relevant sales are gathered and analyzed to develop a market generated depreciation table. The market approach is used to support the value generated by the cost approach, broken down price per square foot. Commercial properties are valued in a manner similar to residential properties; however, each classification is broken down into a value per square foot in the initial stage of

valuation. The income approach is used to determine agricultural land values in special value areas, properties under rent restrictions, and used to affirm property values for small downtown commercial shops, apartment complexes and income producing properties that are commonly leased or where lease information is available.

1) Market Approach; Sales Comparisons:

See above

2) Cost Approach:

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

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

See above

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

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

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

E. Reconciliation of Final Value and documentation:

See above

F. Review assessment sales ratio studies after assessment actions

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

G. Notices and Public Relations

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

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

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

Level of Value, Quality, and Uniformity for assessment year 2013:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	99	12.49	107.56
Commercial	97	20.16	83.53
Agricultural Land	71	25.67	109.90
Special Value Agland	71	25.67	109.90

*COD means coefficient of dispersion and PRD means price related differential. For more information regarding statistical measures see 2013 Reports & Opinions.

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

For 2013, we have been able to clean up several areas and continue to work on getting the rest of the county cleaned up as well.

Assessment Actions Planned for Assessment Year 2013:

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

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

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

Agricultural Land: Begin review of agricultural and rural residential parcels (improvements, outbuildings and land). Revalue when complete. Begin drawing agricultural use on GIS maps.

Redefine market areas and special value areas based on sales information

Review land along the Platte and Elkhorn rivers.

All neighborhoods with more than two amenities in our legacy system will need to be reviewed and revalued to get land values to run directly from the system as new system allows fewer amenity options that the previous system.

Assessment Actions Planned for Assessment Year 2014:

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

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

Review small towns including Village of Dodge, Winslow, Ames, Snyder, Scribner, and Uehling. Revalue when necessary.

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

Agricultural Land: Finish review of farm properties as well as rural residential acreages in county. Continue to draw agricultural use on GIS maps.

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

Continue to review land along the Platte and Elkhorn rivers.

Assessment Actions Planned for the Assessment Year 2015:

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

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

Commercial: Review all Elevators in the county. Review small town commercial properties.

Agricultural Land: Complete drawing of agricultural use on GIS maps if needed.

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

Record Maintenance, Mapping updates, & Ownership changes

Deeds are received daily from the Register of Deeds office. Sales are updated in the computer and in the cadastral maps. Splits and new subdivisions are also completed in the computer system, cadastral maps updated for ownership and parcel size accordingly. All surveys are being provided to GIS Workshop to keep the GIS maps current with the paper maps. The County Surveyor provides assistance to the office when needed.

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

- a. Abstract
- b. Assessor Survey
- c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract
- d. Certification of Value to Political Subdivisions
- e. School District Taxable Value Report
- f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
- g. Certificate of Taxes Levied Report
- h. Report of current values for properties owned by Board of Education Lands & Funds
- i. Report of all Exempt Property and Taxable Government Owned Property
- j. Annual Plan of Assessment Report

Personal Property:

Administer annual filing of 2013 returns, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

Reminder personal property postcards are mailed each year to those that filed a return the prior year, as well as any new businesses/agricultural equipment owners that are discovered by the assessment office. Notice was given in 2010 to all preprinted recipients that due to budgetary

constraints, this would be the last year that preprinted returns would be sent and a postcard reminder would be sent in the future as access to blank forms is available on the Department of Revenue website.

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

Dodge County currently has 104 approved permissive exemption applications on file.

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

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

Homestead Exemptions: administer 1,212 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

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

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

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

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

Dodge County has 7 Tax Increment Financing (TIF) projects throughout the county.

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

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

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

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

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

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

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

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

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

Conclusion:

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

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

Respectfully submitted:

Brittney King 10-31-2013

Brittney King
County Assessor

2014 Assessment Survey for Dodge County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	N/A
2.	Appraiser(s) on staff:
	1 Lead Appraiser Assistant, 3 Appraiser Assistants
3.	Other full-time employees:
	3 Assessment Clerks/Admin Assistant I & 1 Assessment Clerk/Admin Assistant II
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$472,220
7.	Adopted budget, or granted budget if different from above:
	\$472,220
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$153,935
9.	
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$55,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$5,500
12.	Other miscellaneous funds:
	0
13.	Amount of last year's assessor's budget not used:
	0

B. Computer, Automation Information and GIS

1.	Administrative software:
	Tyler
2.	CAMA software:
	Tyler
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessment Staff
5.	Does the county have GIS software?
	Yes, available for use; however staff still working on clean-up of parcel numbers
6.	Is GIS available to the public? If so, what is the web address?
	Yes, dodge.gisworkshop.com ; however GIS maps are still be updated due to errors or incorrect locations of parcel numbers.
7.	Who maintains the GIS software and maps?
	GIS Workshop
8.	Personal Property software:
	Tyler

C. Zoning Information

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

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	GIS Workshop
3.	Other services:
	CAMA application support – Tyler; GIS Workshop website support – GIS Workshop

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?
	Real Property Appraisal or Real Estate training and/or experience. Course work, training, etc. as deemed necessary by County.
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 Dodge 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 Dodge 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

