

# Table of Contents

## 2015 Commission Summary

## 2015 Opinions of the Property Tax Administrator

### Residential Reports

- Residential Assessment Actions
- Residential Assessment Survey
- Residential Correlation

### Commercial Reports

- Commercial Assessment Actions
- Commercial Assessment Survey
- Commercial Correlation

### Agricultural and/or Special Valuation Reports

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

### Statistical Reports

- Residential Statistics
- Commercial Statistics
- Agricultural Land Statistics
- Special Valuation Statistics, if applicable

### County Reports

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

### Certification

### Maps

- Market Areas

### Valuation History Charts



## 2015 Commission Summary for Dawson County

### Residential Real Property - Current

Number of Sales	458	Median	97.90
Total Sales Price	\$51,878,513	Mean	103.93
Total Adj. Sales Price	\$52,208,513	Wgt. Mean	97.25
Total Assessed Value	\$50,774,010	Average Assessed Value of the Base	\$79,037
Avg. Adj. Sales Price	\$113,992	Avg. Assessed Value	\$110,860

### Confidence Interval - Current

95% Median C.I	97.36 to 98.42
95% Wgt. Mean C.I	95.83 to 98.67
95% Mean C.I	100.10 to 107.76
% of Value of the Class of all Real Property Value in the	25.59
% of Records Sold in the Study Period	5.15
% of Value Sold in the Study Period	7.22

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	512	98	97.95
2013	446	99	99.07
2012	376	97	97.42
2011	425	98	98

## 2015 Commission Summary for Dawson County

### Commercial Real Property - Current

Number of Sales	61	Median	97.01
Total Sales Price	\$8,618,701	Mean	96.95
Total Adj. Sales Price	\$8,669,701	Wgt. Mean	89.82
Total Assessed Value	\$7,787,493	Average Assessed Value of the Base	\$196,300
Avg. Adj. Sales Price	\$142,126	Avg. Assessed Value	\$127,664

### Confidence Interval - Current

95% Median C.I	93.63 to 101.37
95% Wgt. Mean C.I	79.58 to 100.07
95% Mean C.I	92.02 to 101.88
% of Value of the Class of all Real Property Value in the County	8.52
% of Records Sold in the Study Period	5.11
% of Value Sold in the Study Period	3.33

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	50	97	97.44
2013	56	99	99.04
2012	70	99	99.16
2011	76	99	99



## 2015 Opinions of the Property Tax Administrator for Dawson County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	98	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	97	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	71	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	71	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, 2015.




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Ruth A. Sorensen  
Property Tax Administrator



## **2015 Residential Assessment Actions for Dawson County**

Residential parcels within Gothenburg and at Johnson Lake were inspected and revalued by the contract appraisal service. Parcels within the Village of Farnam were also reviewed as were rural parcels in five ranges. Valuation changes in Farnam were minimal after the review, and the improvements on the rural parcels were not revalued outside of routine maintenance. The rural improvements are scheduled to be revalued next year after completing a physical inspection of the remaining two ranges.

When possible, the physical inspection work includes an interview with the property owner and interior inspection. On sold parcels, the interviewing appraiser also attempts to verify terms of the sale.

After review changes are entered into the CAMA system, both the cost approach and the market value approach were developed for Gothenburg and Johnson Lake. All parcels within the two valuation groups were revalued.

A study was conducted of rural residential site values; the first home site acre increased by \$10,000 each, there are still three different home site values used throughout the county based on proximity to highways and towns. The excess site acres were also raised to \$1,500 regardless of location.

For the remainder of the class only routine maintenance was completed; the pickup work was completed timely.

## 2015 Residential Assessment Survey for Dawson County

<b>1.</b>	<b>Valuation data collection done by:</b>																						
	The office appraiser, the assessor, and the contract appraisal service																						
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																						
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; 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;">01</td> <td>Lexington - the largest community in the county with significantly more jobs/industry, including Tyson Foods, the largest employer in the county. Tyson has brought a cultural diversity to Lexington which has had a unique impact on the market here.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Cozad - has not experienced the growth that Gothenburg and Lexington have over recent years; however, the market has remained active and stable.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Gothenburg - located on the western edge of the county within commuting distance to the City of North Platte. 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Both towns are located off the I-80/Hwy 30 corridor in more remote parts of the county.</td> </tr> <tr> <td style="text-align: center;">08</td> <td>Cozad &amp; Lexington Rural - demand for rural housing in these communities has been strong; however, homes will generally bring less than they will outside of Gothenburg.</td> </tr> <tr> <td style="text-align: center;">09</td> <td>Gothenburg Rural - includes rural residential and homes at Wild Horse Golf Course. Growth in Gothenburg and its proximity to North Platte has kept the demand for rural housing high in recent years. The market is quite strong in this area.</td> </tr> <tr> <td style="text-align: center;">Ag</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Lexington - the largest community in the county with significantly more jobs/industry, including Tyson Foods, the largest employer in the county. 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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																						
	The cost approach and the market value approach are both developed. The cost approach uses pricing and depreciation from Marshall and Swift. The market approach stratifies sales by location, style, age, and other characteristics impacting value to develop a per square foot market value.																						
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>																						

The county relies upon the CAMA depreciation tables for the cost approach; however, a market approach using local information is also considered when correlating the final values.

**5. Are individual depreciation tables developed for each valuation grouping?**

Not for the cost approach; however, market models are developed for each valuation grouping.

**6. Describe the methodology used to determine the residential lot values?**

All lot values are arrived at using a cost per square foot analysis; for leasehold vales at the lake, the value is often determined using a residual method.

**7. Describe the methodology used to determine value for vacant lots being held for sale or resale?**

Applications were received by one taxpayer to have vacant lots valued using a discounted cash flow. The lots are not actively being marketed, do not have any amenities or site improvements, and there are no plans to begin developing or marketing the land in the near future. The land is currently being used for agricultural purposes. Without an estimated sell out period, or any active marketing taking place, there is no evidence of the land having a higher future value, and no basis with which to arrive at a value using a discounted cash flow analysis. All lots are currently being valued the same as all other unimproved land in the same neighborhood or town.

**8.**

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
01	2013	2012	2013	2013
02	2014	2012	2014	2014
03	2015	2012	2012	2015
04	2011	2012	2011	2011-2015
05	2015	2012	2014	2015
06	2015	2012	2014	2015
07	2011	2012	2011	2011-2015
08	2010	2012	2015	2011-2015
09	2010	2012	2015	2015
Ag	2011	2012	2015	2011-2015

# **2015 Residential Correlation Section for Dawson County**

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## **County Overview**

The residential market in Dawson County's three larger communities is influenced by various manufacturing employers, a large meat-packing plant in Lexington and by a strong agricultural economy. The residential real estate market is active in these communities and in recent years, the market has been stable to slightly increasing. Parcels in the more rural areas of the county are heavily influenced by the presence or absence of a school system within the community and by their proximity to employment opportunities. Finally, there are a number of homes and seasonal cabins around Johnson Lake and Midway Lake, properties in this area are recreationally influenced and are less dependent on the local economy.

## **Description of Analysis**

Valuation groupings have been structured based on the economic influences within the county. A comparison of the number of parcels and sales in each of the valuation grouping shows that all groups have been proportionately represented in the sales file; only groups seven and nine have unreliably small samples of sales. The reported assessment actions indicate that valuation groups three, five, and six had been reappraised this year. Over half of the rural residential parcels were physically inspected; adjustments were made to the rural land values to bring all rural properties into the acceptable range pending completion of the inspection work and a full reappraisal of rural improvements next year.

Analysis of the sold parcels and the abstract of assessment support the reported actions, all valuation groupings with a sufficient number of sales have been valued within the acceptable range. The measures of central tendency are generally in the acceptable range and the confidence interval around the median is narrow enough to support the use of the median as the best indicator of the level of value of the class.

## **Sales Qualification**

A sales qualification review was completed by the Department for all counties this year. The review involved an analysis of the sale utilization rate and screening the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. The review revealed that no apparent bias existed in the qualification determinations, and that all arm's length sales were made available for the measurement of real property in the county.

## **Equalization and Quality of Assessment**

The qualitative statistics generally support that assessments are uniform. The price related differential is slightly high. Analysis of the sale price substrata in the statistical profile does not

## **2015 Residential Correlation Section for Dawson County**

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show an organized pattern of assessment regressivity; it does indicate that a few low dollar sales are inflating the PRD while having little impact on either the median or weighted mean.

The Department conducts a cyclical review of assessment practices in which a portion of the counties are reviewed each year. This review was conducted in Dawson County during 2014; the review revealed that the county was in compliance with the statutory six year review requirement and that appraisal techniques were consistently and equitably applied within the residential class.

Both the statistical analysis and the verification of assessment practices within the county support that assessment practices within the class are in compliance with professionally accepted mass appraisal standards.

### **Level of Value**

Based on analysis of all available information, the level of value of residential parcels in Dawson County is 98%.



## **2015 Commercial Assessment Actions for Dawson County**

Only routine maintenance was completed within the commercial class. A sales study was conducted which supported that the values were maintaining within the acceptable range. The pickup work was completed timely.

## 2015 Commercial Assessment Survey for Dawson County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	The office appraiser, the assessor, and the contract appraisal service			
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	01	Cozad, Gothenburg, Lexington, and the industrial areas outside of each town. All three towns are located along the I-80/Hwy 30 corridor and have similar economic influences.		
	02	Rest of the county - includes the Villages of Overton, Sumner, Eddyville, and Farnam. There are few commercial properties in the rest of the county. Sales are sporadic in these areas and the market is not organized.		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	The income approach is utilized for all types of properties that rent, income, and expense data can be obtained for. The sales comparison approach is also used for properties of the same occupancy code when sufficient sales data is available. Where there are insufficient sales to conduct either of those approaches, the cost approach is relied upon.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	The contract appraisal services is heavily depended on for arriving at values of unique commercial properties. The appraisers will use sales information from across the state to develop the values for these types of properties.			
<b>4.</b>	<b>If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?</b>			
	For the cost approach, the county uses depreciation tables provided within the CAMA package. Values from the cost approach are correlated with values arrived from the other methods in determining the final valuations.			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	Within the commercial class, models tend to be developed based on occupancy code when sufficient data exists.			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	Lot values for properties along highway and main street strips are developed using a front foot analysis. In the villages, the square foot method is generally used.			
<b>7.</b>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	01	2011-2014	2012	2011
	02	2011	2012	2011
	Commercial parcels within Cozad and Gothenburg were inspected and revalued for 2014, however, assessments in Lexington seem to be holding from the 2011 reappraisal of the entire class.			

## **2015 Commercial Correlation Section for Dawson County**

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### **County Overview**

The majority of commercial properties in Dawson County are in or around the communities of Cozad, Gothenburg, and Lexington. All three communities are along the I-80/Highway 30 corridor and have similar economic influences. The economy is largely dependent on agriculture; the largest employer in the county is Tyson Fresh Meat, a packing plant, located in Lexington. Other large employers also manufacture agricultural products within county such as plastic irrigation equipment, agricultural equipment, industrial and vehicle filters, rubber gaskets and seals, and ethanol. Each community offers an active downtown business district; an interstate strip where discounts stores, restaurants, car dealerships, and convenience markets are prevalent; comprehensive health services; and modern K-12 education facilities. The commercial market in these towns has been stable in recent years, with steady growth annually.

There are also four small villages in the county, each with populations less than 1000 people. Some of the villages offer some basic services and amenities, however, the population base is too small to support more than the essential businesses and the market is not organized.

### **Description of Analysis**

As the small villages have a distinctly different market than the larger towns, the commercial sales file has been stratified into two valuation groupings. The market in the small towns is not organized; only the statistics in valuation grouping one have been analyzed for purposes of determining the level of value. Commercial parcels in Dawson County are represented by 103 different occupancy types; however, over 70% of the population consists of storage or services garages, restaurants, multiple residential properties, retail stores, storage facilities, light commercial utility buildings, and office buildings; all of which are represented in the sales file.

Within the commercial class, all properties were last reappraised for 2011, with Cozad and Gothenburg getting physical inspections and new values for 2014; only routine maintenance was reported this year. Review of the statistical profile shows that the measures of central tendency are generally within the acceptable range; the median is unchanged from last year, which is expected with minimal changes in assessments and a flat market. The 95% confidence interval around the median is also sufficiently narrow to support a level of value within the acceptable range. Analysis of the sales in comparison to the county's abstract of assessment supports the reported actions. These factors suggest that the statistics are a reliable representation of the level of value of the class.

## **2015 Commercial Correlation Section for Dawson County**

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### **Sales Qualification**

A sales qualification review was completed by the Department for all counties. This involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. No apparent bias existed in the qualification determinations, and all arm's length sales were made available for the measurement of real property in the county.

### **Equalization and Quality of Assessment**

The Department conducts a cyclical review of assessment practices in which a portion of the counties are reviewed each year. This review was conducted in Dawson County during 2014; the review confirmed that there was no bias in the treatment of sold and unsold parcels and that the six year inspection requirement is being met for commercial properties.

The qualitative statistics also support that assessments are uniform. The PRD is slightly high but is inflated by two higher dollar properties with selling prices of \$900,000 or more; removal of these sales brings the PRD down to 102%. The evidence indicates that the quality of assessment of the commercial parcels is in compliance with generally accepted mass appraisal standards.

### **Level of Value**

Based on analysis of all available information, the level of value of commercial property in Dawson County is 97%.



## **2015 Agricultural Assessment Actions for Dawson County**

The agricultural improvements within five ranges were inspected by the contract appraisal service. New construction and physical changes were picked up, but the improvements will not be revalued until next year after the remaining ranges are reviewed. When possible the review work includes an interview with the property owner and an interior review.

A sales study was conducted for agricultural land sales; the study indicated that all subclasses needed to be increased for 2015. All values increased 15-20%.

## 2015 Agricultural Assessment Survey for Dawson County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	The data collection for the agricultural improvements is done by the office appraiser, the assessor, and the contract appraisal service. Land use data is gathered by the assessor and deputy assessor with the office appraiser assisting when necessary.										
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Consists of the Platte River Valley and rolling hills to the north of the valley. While this area has distinct geographic differences, the assessor notes that with the rising price of agricultural land, the market no longer recognizes these physical differences.</td> <td style="text-align: center;">2013</td> </tr> <tr> <td style="text-align: center;">02</td> <td>This is the southwestern corner of the county where the terrain is much rougher than the rolling hills found in area one. The area is similar to the market in Frontier County; land owners in this area often contain land in both counties.</td> <td style="text-align: center;">2013</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	01	Consists of the Platte River Valley and rolling hills to the north of the valley. While this area has distinct geographic differences, the assessor notes that with the rising price of agricultural land, the market no longer recognizes these physical differences.	2013	02	This is the southwestern corner of the county where the terrain is much rougher than the rolling hills found in area one. The area is similar to the market in Frontier County; land owners in this area often contain land in both counties.	2013
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<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>										
	The market areas were established based on geographic and topographic differences. A ratio study is conducted annually to monitor the areas.										
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>										
	Tracts of land that are less than 20 acres are reviewed for residential use. Parcels that are in close proximity to bodies of water (Johnson Lake, Platte River, etc.) are reviewed for recreational use.										
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>										
	The county does not differentiate a value between farm home sites and rural residential home sites; however, there are differences in the home site values based on location.										
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>										
	n/a										
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>										
	Yes										
<b>7a.</b>	<b>What process was used to determine if non-agricultural influences exist?</b>										
	Sales analysis over time has shown that parcels along the Platte River will bring more than agricultural land away from the river and sales verification and land use analysis has shown that this difference is attributable to recreational influence. Since the agricultural market has risen significantly in the past several years, it is more difficult to identify an influence other than agricultural for river parcels containing crop land; for this reason, the analysis has suggested that it is appropriate to only differentiate a value for accretion acres.										
<b>7b.</b>	<b>Describe the non-agricultural influences present within the county.</b>										

	<p>The only non-agricultural influences are recreational influences along the Platte; hunting is prevalent along the river with various blinds and small cabin type structures scattered along the river throughout the county. Occasionally, parcels of river land will also be desirable for rural residential home sites when building is feasible, however, these sales are limited. At one time, a strip of agricultural land along the I-80 strip in Lexington had shown some commercial development influence; with agricultural values increasing well over 200% in the past seven years, the analysis shows that there is no longer a market influence in excess of the agricultural value for that area.</p>
<b>7c.</b>	<b>How many parcels in the county are receiving special value?</b>
	204
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>
	The influenced area is a corridor along the Platte River, the Special Value Methodology submitted by the assessor includes a map and an image detailing the location of these parcels.
<b>7e.</b>	<b>Describe the valuation models and approaches used to establish the uninfluenced values.</b>
	Since the influenced value is limited to accretion acres, and there are no uninfluenced accretion sales, the uninfluenced value is tied to the lowest grass value. This value also compares to the accretion value in adjoining Platte River Counties that have not identified a non-agricultural influence.

## Dawson County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dawson	1	n/a	4,966	4,691	4,250	3,825	3,387	3,347	3,110	<b>4,602</b>
Lincoln	1	4,215	4,216	4,217	4,211	4,046	3,982	3,993	3,893	<b>4,119</b>
Custer	5	n/a	4,355	3,980	3,360	3,115	3,005	2,820	2,652	<b>3,698</b>
Buffalo	1	5,450	5,413	5,200	5,047	4,632	4,796	4,394	4,392	<b>4,851</b>
Phelps	1	4,896	6,099	5,100	4,697	4,500	4,300	4,200	3,800	<b>5,738</b>
Gosper	1	n/a	4,996	4,235	3,511	3,247	2,727	2,966	2,663	<b>4,777</b>
Dawson	2	n/a	3,445	3,335	2,775	1,978	n/a	1,440	1,410	<b>3,154</b>
Frontier	1	3,000	2,996	2,928	2,939	2,900	2,900	2,844	2,789	<b>2,968</b>
Lincoln	4	2,700	2,680	2,422	2,700	2,618	2,700	2,418	2,537	<b>2,612</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dawson	1	n/a	2,310	2,080	1,895	1,785	1,694	1,465	1,455	<b>1,879</b>
Lincoln	1	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,873	<b>1,875</b>
Custer	5	n/a	2,095	1,910	1,610	1,495	1,445	1,355	1,275	<b>1,687</b>
Buffalo	1	2,700	2,700	2,500	2,500	2,350	2,250	2,150	2,150	<b>2,365</b>
Phelps	1	3,000	3,000	2,900	2,700	2,600	2,500	2,300	2,000	<b>2,848</b>
Gosper	1	n/a	1,930	1,800	1,685	1,550	1,325	1,275	1,275	<b>1,805</b>
Dawson	2	n/a	1,595	1,475	1,280	1,160	n/a	915	835	<b>1,229</b>
Frontier	1	1,700	1,700	1,650	1,650	1,600	1,600	1,550	1,550	<b>1,670</b>
Lincoln	4	1,180	1,180	1,180	1,180	1,180	1,180	1,180	1,180	<b>1,180</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dawson	1	n/a	1,525	1,309	1,161	1,095	1,010	980	975	<b>1,015</b>
Lincoln	1	1,200	1,200	1,200	1,200	1,200	1,025	1,025	993	<b>1,039</b>
Custer	5	n/a	938	926	927	925	920	912	872	<b>881</b>
Buffalo	1	1,278	1,370	1,231	1,176	1,083	906	1,038	1,008	<b>1,057</b>
Phelps	1	1,026	1,340	1,313	1,303	1,144	1,286	1,045	1,011	<b>1,146</b>
Gosper	1	n/a	1,200	1,065	955	870	870	835	835	<b>871</b>
Dawson	2	n/a	1,035	935	805	805	n/a	585	585	<b>646</b>
Frontier	1	650	650	650	650	650	650	650	650	<b>650</b>
Lincoln	4	500	500	500	500	500	440	440	440	<b>445</b>

Source: 2015 Abstract of Assessment, Form 45, Schedule IX

# Dawson County Assessor's Office

John Phillip Moore, Assessor

Joyce Reil, Deputy

March 6, 2015

TO: Department of Revenue, Property Assessment Division  
Ruth A. Sorensen Administrator  
SUBJECT: Designation of special value

Dear Property Tax Administrator Sorensen:

This letter concerns an explanation of how Dawson County arrives at valuations involving real estate properties that receive special valuation. With the elimination of recapture I had determined there is no longer the need for a special valuation designation, and I would prefer that practice, for practical purposes, would cease. However, I have in excess of 200 parcels listed on applications for special valuation (green belt), filed in August of 2000, still in the records. There are also eight commercial records south of Lexington along the corridor going to I-80 that have continued to be the same values for both market and special categories because I can find no difference in the two markets.

I have been establishing two values for *accretion only*. All other agricultural subclasses appear to have lost any "special valuation" influence in the market place given the leaps in prices paid for agricultural ground in the past 3-4 years and ongoing.

Some acres of accretion, recognized as "recreational" for hunting and other non-farm purposes, have retained values higher than other accretion ground. This year that continues to be \$1,540 an acre. This figure was arrived at using accretion sales as comparison along the Platte River roughly from North Platte to Kearney. The range of these prices was from about \$800 upwards to more than \$4,000 an acre, and in some cases the acre count is difficult to ascertain because the owner refuses to provide a survey. Two codes remain active in the file, one at the higher value that is seen as accretion related to the recreational use, the other for the agricultural or special value. The higher end of the market tends to relate to recreational rather than strictly agricultural use.

The vast majority of the accretion acres are valued at \$875 an acre. There continues to be little sales activity that would allow for any statically useful measurement of "agricultural" value attributable directly to these acres because they generally are rough grassy river ground. There may be grazing but no cropping. The unit value for these acres this year was derived by looking at the lowest subclass of grass then allowing for the less than desirable grazing purpose, thus decreasing it to below 4G.

Respectfully submitted,

John Phillip Moore  
Dawson County Assessor

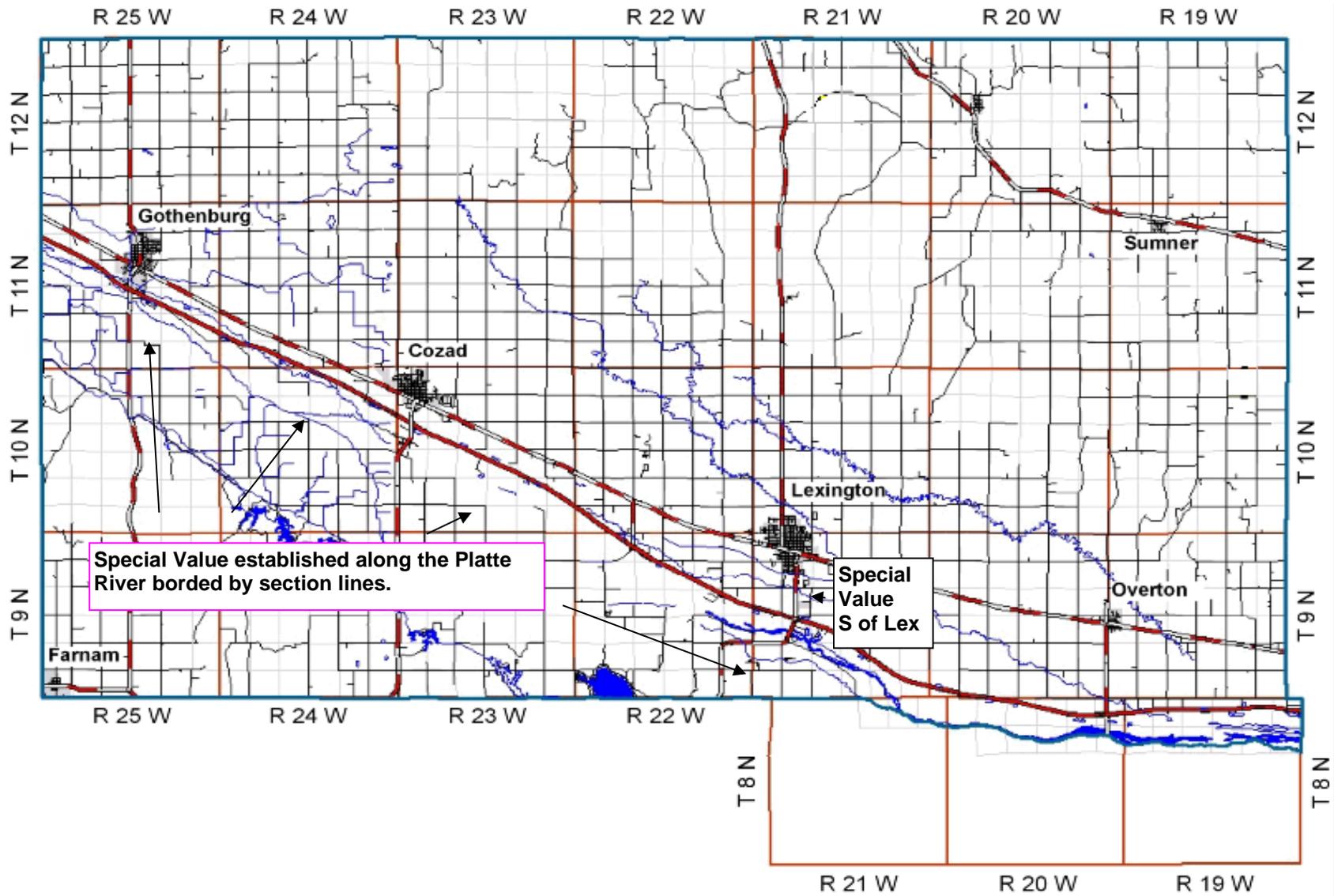
CC: Sarah Scott

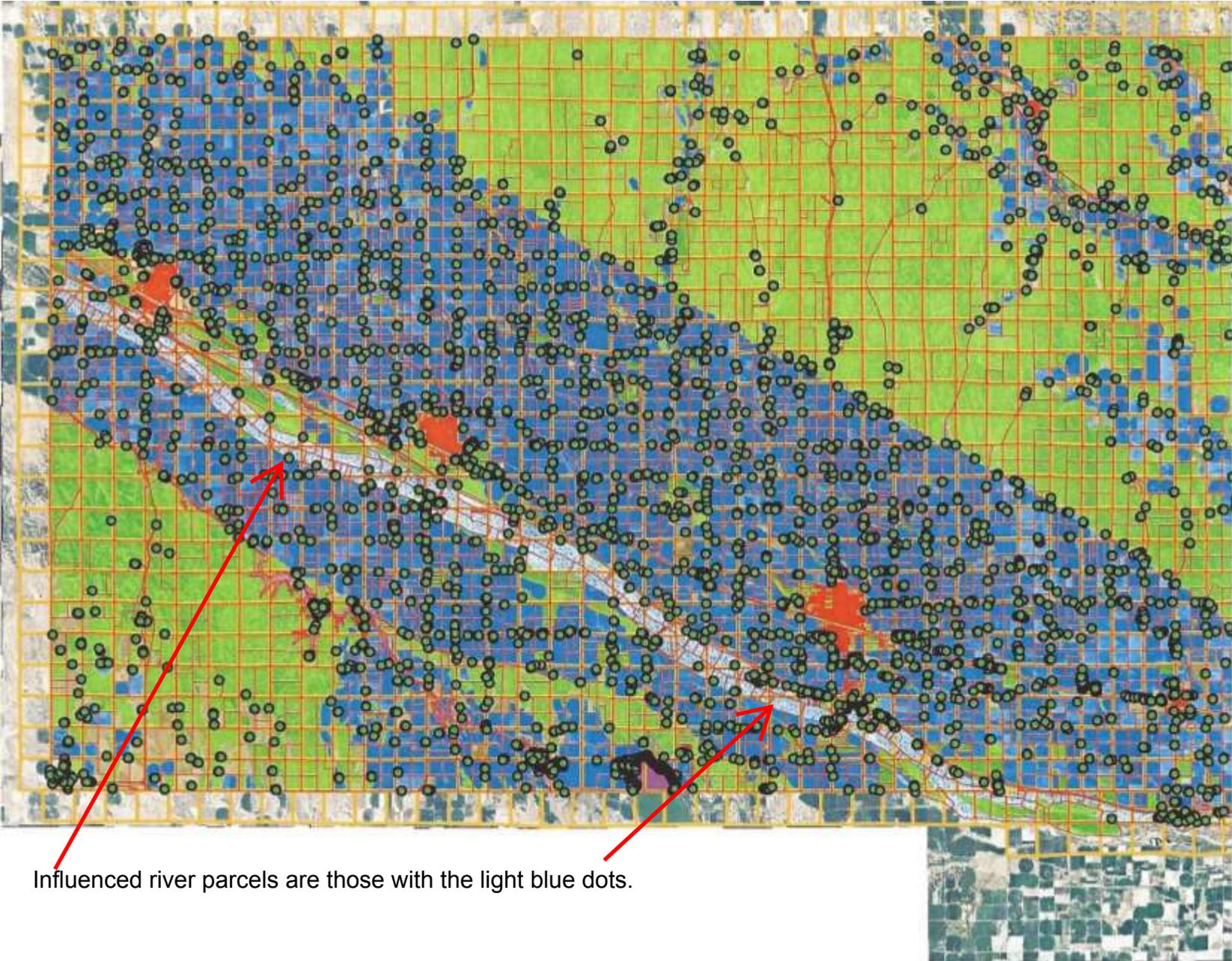
Encl.

Accretion Sales in Dawson County										
<u>PID</u>	<u>Book</u>	<u>Page</u>	<u>SD</u>	<u>SP</u>	<u>Accr/Ac</u>	<u>Per/Ac</u>	<u>Total Ac</u>	<u>Legal</u>	<u>Comments</u>	
240213836	2008	3988	Nov-08	390,000	110.79	3,436	129.8	6-8-19	Neighbor	
240213829	2008	3974	Nov-08	270,000	110.78	2,352	129.8	6-8-19	Kearney	
240000277	2008	1528	Apr-08	60,000	31.5	1,905	31.5	1-8-19	Holdrege	
240182855	2011	1903	Sep-11	80,000	169.04	449	176.04	16-9-22	Family	Hastings
240054938	2009	3644	Feb-09	44,500	73.7	409	103.7	18-11-25	Family	
240214879	2009	3921	Nov-09	1,081,277	370.13	2,921	370.13	12/8/2019	PIRivReclmpFndtn	
240207104	2010	1439	May-10	155,000	75.62	2,050	75.62	22-11-25	2 parcels--240218949	
<b><u>ON THE MARKET</u></b>				<b><u>Asking</u></b>	<b><u>Accr/Ac</u></b>	<b><u>Per/Ac</u></b>	<b><u>Total Ac</u></b>	<b><u>Legal</u></b>	<b><u>Comments</u></b>	
240198581	NA	NA	on mrkt	185,000	0	5,459	33.89	26-9-21	all grass, abuts river	
240181298	NA	NA	on mrkt	1,300,000	329.9	3,941	330.9	28-9-21		
Jeffrey Ranch has an extended contract with CNPPID where Jeffrey is being paid over many years for the ground										
and the total amount is about or more than \$8 M. The river between Lexington and the Buffalo County line will be										
owned largely by NPPD and CNPPID as Jeffrey Ranch fades out. Cottonwood Ranch is the other large land holder										
in that area. Jeffrey doesn't have any tax liability either by the way.										



# DAWSON COUNTY





Influenced river parcels are those with the light blue dots.

## **2015 Agricultural Correlation Section for Dawson County**

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### **County Overview**

Dawson County is divided into two market areas; area one comprises the majority of the county and contains flat, good quality farmland in the Platte River Valley and grassland in the hills to the north of the valley. Market area two is south of the Platte River and is rougher topographically. All counties that are adjacent to Dawson County are considered comparable, with the exception of Lincoln County's market area two. This area of Lincoln County primarily consists of Valentine Sand soils which are not found in Dawson County. Additionally, comparability with Lincoln County area four and Frontier County is limited to grass and dry land sales, due to irrigation restrictions imposed by the Natural Resource Districts.

### **Description of Analysis**

Analysis of the sales within the county indicated that the area one sample was disproportionate when stratified by sale date and the area two sample contained an inadequate number of sales. The samples were expanded with sales from the comparable counties. The area one sample contains a proportionate and representative group of sales with adequate samples of irrigated and grassland, but few dry sales. The area two sample is still somewhat small, particularly in the majority land use subclasses. The area two sample is also heavily weighted with grass sales; however, crop land sales in adjoining comparable areas are scarce.

The statistics calculated for market area one supports that values are within the acceptable range for the overall area and for both irrigated and grass land. There are an insufficient number of dry land sales; however, over the past decade, the assessor has consistently increased dry land values proportionately with the value of irrigated land; for that reason dry land values are also believed to be acceptable.

The area two statistics are not believed to be reliable; only the grass land substrata show a significant number of sales and the medians at both 95% and 80% majority land use indicate that values are assessed above the acceptable range. The ratios of grass land in the study period vary significantly as indicated by the COD's for grass land, which are above 30% in area two. The market for grass land across the state rose significantly during 2014; the assessor raised values 20% to reflect the general movement of the market and achieved values that are comparable to the adjoining counties. While there are few sales of cropland in area two, the assessor has historically raised area two cropland at amounts similar to adjustments taken in area one; for that reason market area two is believed to be uniformly and acceptably assessed.

## **2015 Agricultural Correlation Section for Dawson County**

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### **Sales Qualification**

A sales qualification review was completed by the Department for all counties. This involved reviewing the non-qualified sales roster to ensure that reasons for disqualifying sales were adequate and documented. No apparent bias existed in the qualification determinations and all arm's length sales were made available for the measurement of real property in the county.

### **Equalization and Quality of Assessment**

A comparison of Dawson County values compared the adjoining counties indicates that all values are well equalized. The quality of assessment of the agricultural class is in compliance with generally accepted mass appraisal standards.

### **Level of Value**

Based on analysis of all available information, the level of value of agricultural land in Dawson County is 71%.

### **Special Valuation**

A review of agricultural land value in Dawson County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of market area one where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 71%.



**24 Dawson**  
**RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 458  
Total Sales Price : 51,878,513  
Total Adj. Sales Price : 52,208,513  
Total Assessed Value : 50,774,010  
Avg. Adj. Sales Price : 113,992  
Avg. Assessed Value : 110,860

MEDIAN : 98  
WGT. MEAN : 97  
MEAN : 104  
COD : 15.82  
PRD : 106.87

COV : 40.20  
STD : 41.78  
Avg. Abs. Dev : 15.49  
MAX Sales Ratio : 574.77  
MIN Sales Ratio : 53.01

95% Median C.I. : 97.36 to 98.42  
95% Wgt. Mean C.I. : 95.83 to 98.67  
95% Mean C.I. : 100.10 to 107.76

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<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-12 To 31-DEC-12	56	98.99	99.13	97.12	06.71	102.07	64.52	158.21	97.94 to 99.38	127,077	123,422
01-JAN-13 To 31-MAR-13	27	99.08	116.24	102.17	25.76	113.77	73.83	466.67	94.87 to 107.07	105,336	107,627
01-APR-13 To 30-JUN-13	70	97.65	107.51	98.66	18.48	108.97	53.01	443.82	95.93 to 100.01	117,825	116,251
01-JUL-13 To 30-SEP-13	84	97.85	105.43	97.55	18.05	108.08	59.02	373.12	96.39 to 99.20	113,705	110,923
01-OCT-13 To 31-DEC-13	74	98.86	109.30	98.03	19.93	111.50	65.25	574.77	96.96 to 100.29	99,822	97,859
01-JAN-14 To 31-MAR-14	25	97.54	103.88	98.89	14.03	105.05	65.61	222.94	92.96 to 99.58	103,106	101,958
01-APR-14 To 30-JUN-14	60	97.62	98.71	95.19	13.53	103.70	61.65	202.76	95.23 to 99.35	117,496	111,844
01-JUL-14 To 30-SEP-14	62	93.77	95.51	94.15	10.97	101.44	57.89	167.63	90.34 to 97.61	119,917	112,906
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	237	98.30	105.79	98.25	16.39	107.67	53.01	466.67	97.64 to 99.08	117,128	115,074
01-OCT-13 To 30-SEP-14	221	97.46	101.94	96.12	15.18	106.05	57.89	574.77	96.23 to 98.32	110,629	106,341
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	255	98.03	108.27	98.48	19.61	109.94	53.01	574.77	97.23 to 99.08	109,921	108,245
<u>ALL</u>	458	97.90	103.93	97.25	15.82	106.87	53.01	574.77	97.36 to 98.42	113,992	110,860

<b>VALUATION GROUPING</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	147	96.23	100.05	96.73	17.02	103.43	53.01	269.49	93.63 to 99.04	95,809	92,677
02	87	98.36	105.07	98.23	12.09	106.96	66.34	466.67	97.19 to 99.41	90,808	89,203
03	120	98.38	104.62	99.90	09.59	104.72	83.25	271.77	97.88 to 99.15	119,322	119,205
04	28	99.97	117.61	97.19	33.08	121.01	61.09	574.77	87.80 to 107.21	100,317	97,497
05	23	97.58	95.44	93.65	07.21	101.91	59.88	137.67	95.63 to 98.66	242,328	226,932
06	18	97.30	98.95	100.60	15.10	98.36	59.02	174.00	88.36 to 105.58	148,252	149,147
07	9	107.07	162.52	93.17	76.05	174.43	59.30	443.82	67.28 to 373.12	74,611	69,516
08	21	92.51	96.50	93.00	16.94	103.76	64.52	161.34	82.68 to 107.66	156,340	145,400
09	5	89.99	88.04	85.80	07.60	102.61	77.72	99.74	N/A	180,000	154,439
<u>ALL</u>	458	97.90	103.93	97.25	15.82	106.87	53.01	574.77	97.36 to 98.42	113,992	110,860

<b>PROPERTY TYPE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
01	454	97.90	104.00	97.26	15.93	106.93	53.01	574.77	97.26 to 98.42	113,213	110,107
06	4	98.01	95.88	96.99	03.03	98.86	88.47	99.03	N/A	202,500	196,400
07											
<u>ALL</u>	458	97.90	103.93	97.25	15.82	106.87	53.01	574.77	97.36 to 98.42	113,992	110,860

**24 Dawson**  
**RESIDENTIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

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MEDIAN : 98  
 WGT. MEAN : 97  
 MEAN : 104  
 COD : 15.82  
 PRD : 106.87

COV : 40.20  
 STD : 41.78  
 Avg. Abs. Dev : 15.49  
 MAX Sales Ratio : 574.77  
 MIN Sales Ratio : 53.01

95% Median C.I. : 97.36 to 98.42  
 95% Wgt. Mean C.I. : 95.83 to 98.67  
 95% Mean C.I. : 100.10 to 107.76

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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	3	137.67	272.12	154.77	114.00	175.82	103.91	574.77	N/A	48,333	74,803	
Less Than 15,000	9	210.42	254.65	169.04	60.61	150.64	95.64	574.77	103.91 to 443.82	22,111	37,377	
Less Than 30,000	30	128.16	177.91	147.59	59.07	120.54	65.29	574.77	104.39 to 157.46	22,450	33,135	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	455	97.86	102.82	97.09	14.76	105.90	53.01	466.67	97.26 to 98.37	114,425	111,098	
Greater Than 14,999	449	97.84	100.91	96.98	12.93	104.05	53.01	466.67	97.22 to 98.36	115,834	112,333	
Greater Than 29,999	428	97.60	98.75	96.59	10.95	102.24	53.01	269.49	96.99 to 98.13	120,409	116,308	
<u>Incremental Ranges</u>												
0 TO 4,999	3	137.67	272.12	154.77	114.00	175.82	103.91	574.77	N/A	48,333	74,803	
5,000 TO 14,999	6	216.68	245.92	207.37	46.47	118.59	95.64	443.82	95.64 to 443.82	9,000	18,663	
15,000 TO 29,999	21	119.11	145.02	138.60	39.68	104.63	65.29	466.67	103.11 to 141.79	22,595	31,317	
30,000 TO 59,999	73	99.88	110.38	110.07	19.93	100.28	53.01	269.49	98.42 to 102.57	46,173	50,822	
60,000 TO 99,999	131	98.30	98.29	98.26	10.94	100.03	57.89	167.63	96.61 to 99.16	78,786	77,411	
100,000 TO 149,999	107	95.23	95.82	95.70	08.74	100.13	67.47	174.00	92.52 to 97.86	122,046	116,793	
150,000 TO 249,999	92	97.13	94.71	94.66	07.05	100.05	59.02	126.34	95.93 to 97.94	184,408	174,557	
250,000 TO 499,999	25	97.41	94.53	94.30	05.41	100.24	62.61	118.16	94.84 to 97.86	312,760	294,919	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	458	97.90	103.93	97.25	15.82	106.87	53.01	574.77	97.36 to 98.42	113,992	110,860	

**24 Dawson**  
**COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 61  
Total Sales Price : 8,618,701  
Total Adj. Sales Price : 8,669,701  
Total Assessed Value : 7,787,493  
Avg. Adj. Sales Price : 142,126  
Avg. Assessed Value : 127,664

MEDIAN : 97  
WGT. MEAN : 90  
MEAN : 97  
COD : 14.12  
PRD : 107.94

COV : 20.26  
STD : 19.64  
Avg. Abs. Dev : 13.70  
MAX Sales Ratio : 157.14  
MIN Sales Ratio : 42.82

95% Median C.I. : 93.63 to 101.37  
95% Wgt. Mean C.I. : 79.58 to 100.07  
95% Mean C.I. : 92.02 to 101.88

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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
<b>Qrtrs</b>											
01-OCT-11 To 31-DEC-11	6	97.41	99.72	98.64	07.36	101.09	84.71	113.00	84.71 to 113.00	82,253	81,134
01-JAN-12 To 31-MAR-12	3	86.90	90.07	90.01	05.56	100.07	84.42	98.90	N/A	40,667	36,606
01-APR-12 To 30-JUN-12	4	107.90	106.71	103.59	15.28	103.01	79.06	131.97	N/A	99,250	102,812
01-JUL-12 To 30-SEP-12	6	104.41	100.03	101.53	13.82	98.52	62.16	126.25	62.16 to 126.25	108,167	109,825
01-OCT-12 To 31-DEC-12	4	96.46	94.77	99.10	07.46	95.63	81.50	104.64	N/A	57,375	56,862
01-JAN-13 To 31-MAR-13	1	79.15	79.15	79.15	00.00	100.00	79.15	79.15	N/A	365,680	289,452
01-APR-13 To 30-JUN-13	8	97.88	103.26	96.70	10.57	106.78	88.03	142.58	88.03 to 142.58	291,375	281,774
01-JUL-13 To 30-SEP-13	6	100.02	105.69	104.83	09.92	100.82	95.00	127.78	95.00 to 127.78	67,417	70,675
01-OCT-13 To 31-DEC-13	5	88.23	93.41	90.86	14.94	102.81	72.97	122.92	N/A	81,700	74,230
01-JAN-14 To 31-MAR-14	5	90.71	90.99	89.08	12.14	102.14	69.89	107.29	N/A	122,500	109,120
01-APR-14 To 30-JUN-14	4	102.34	101.18	103.64	03.96	97.63	93.06	107.00	N/A	81,500	84,465
01-JUL-14 To 30-SEP-14	9	86.23	85.88	71.70	29.72	119.78	42.82	157.14	45.45 to 106.08	258,944	185,659
<b>Study Yrs</b>											
01-OCT-11 To 30-SEP-12	19	98.90	99.77	100.32	12.54	99.45	62.16	131.97	86.90 to 110.54	87,448	87,727
01-OCT-12 To 30-SEP-13	19	97.01	100.97	95.93	10.25	105.25	79.15	142.58	93.63 to 104.64	175,299	168,165
01-OCT-13 To 30-SEP-14	23	93.06	91.29	79.55	18.60	114.76	42.82	157.14	83.48 to 102.35	159,891	127,197
<b>Calendar Yrs</b>											
01-JAN-12 To 31-DEC-12	17	99.29	98.61	100.71	12.97	97.91	62.16	131.97	84.42 to 110.54	82,206	82,792
01-JAN-13 To 31-DEC-13	20	96.39	100.32	95.13	12.18	105.46	72.97	142.58	93.12 to 103.03	175,484	166,942
<b>ALL</b>	61	97.01	96.95	89.82	14.12	107.94	42.82	157.14	93.63 to 101.37	142,126	127,664

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	58	96.98	96.26	89.57	13.60	107.47	42.82	157.14	93.63 to 101.31	147,995	132,564
02	3	122.92	110.22	114.84	12.14	95.98	81.50	126.25	N/A	28,667	32,920
<b>ALL</b>	61	97.01	96.95	89.82	14.12	107.94	42.82	157.14	93.63 to 101.37	142,126	127,664

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	5	102.20	94.52	94.25	14.19	100.29	69.89	114.43	N/A	109,400	103,111
03	55	97.01	97.39	89.62	13.98	108.67	42.82	157.14	93.63 to 101.37	144,731	129,714
04	1	84.71	84.71	84.71	00.00	100.00	84.71	84.71	N/A	162,500	137,646
<b>ALL</b>	61	97.01	96.95	89.82	14.12	107.94	42.82	157.14	93.63 to 101.37	142,126	127,664

**24 Dawson**  
**COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 61  
Total Sales Price : 8,618,701  
Total Adj. Sales Price : 8,669,701  
Total Assessed Value : 7,787,493  
Avg. Adj. Sales Price : 142,126  
Avg. Assessed Value : 127,664

MEDIAN : 97  
WGT. MEAN : 90  
MEAN : 97  
COD : 14.12  
PRD : 107.94

COV : 20.26  
STD : 19.64  
Avg. Abs. Dev : 13.70  
MAX Sales Ratio : 157.14  
MIN Sales Ratio : 42.82

95% Median C.I. : 93.63 to 101.37  
95% Wgt. Mean C.I. : 79.58 to 100.07  
95% Mean C.I. : 92.02 to 101.88

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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	99.29	99.29	99.29	00.00	100.00	99.29	99.29	N/A	51,001	50,637	
Less Than 15,000	1	99.29	99.29	99.29	00.00	100.00	99.29	99.29	N/A	51,001	50,637	
Less Than 30,000	5	103.46	104.63	104.59	11.24	100.04	81.50	122.92	N/A	29,600	30,959	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	60	96.98	96.91	89.77	14.32	107.95	42.82	157.14	93.12 to 102.20	143,645	128,948	
Greater Than 14,999	60	96.98	96.91	89.77	14.32	107.95	42.82	157.14	93.12 to 102.20	143,645	128,948	
Greater Than 29,999	56	96.48	96.26	89.57	14.19	107.47	42.82	157.14	93.12 to 101.31	152,173	136,298	
<u>Incremental Ranges</u>												
0 TO 4,999	1	99.29	99.29	99.29	00.00	100.00	99.29	99.29	N/A	51,001	50,637	
5,000 TO 14,999												
15,000 TO 29,999	4	109.73	105.97	107.38	12.29	98.69	81.50	122.92	N/A	24,250	26,040	
30,000 TO 59,999	17	95.31	98.17	96.96	14.07	101.25	62.16	157.14	84.71 to 110.54	40,235	39,014	
60,000 TO 99,999	13	107.29	111.42	112.46	09.30	99.08	96.95	142.58	101.21 to 127.78	76,463	85,987	
100,000 TO 149,999	12	90.34	85.34	84.86	15.31	100.57	42.82	104.64	69.89 to 101.37	118,000	100,137	
150,000 TO 249,999	7	90.71	90.83	90.45	08.65	100.42	74.15	107.00	74.15 to 107.00	188,929	170,880	
250,000 TO 499,999	4	90.58	91.73	91.37	08.99	100.39	79.15	106.61	N/A	320,045	292,419	
500,000 TO 999,999	2	75.77	75.77	68.31	40.02	110.92	45.45	106.08	N/A	742,500	507,227	
1,000,000 +	1	94.75	94.75	94.75	00.00	100.00	94.75	94.75	N/A	1,340,000	1,269,700	
<u>ALL</u>	61	97.01	96.95	89.82	14.12	107.94	42.82	157.14	93.63 to 101.37	142,126	127,664	

**24 Dawson**  
**COMMERCIAL**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

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95% Mean C.I. : 92.02 to 101.88

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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	2	91.62	91.62	91.30	05.88	100.35	86.23	97.01	N/A	170,000	155,218
326	2	80.73	80.73	80.91	23.00	99.78	62.16	99.29	N/A	50,501	40,859
329	1	109.80	109.80	109.80	00.00	100.00	109.80	109.80	N/A	75,020	82,374
344	8	103.20	106.39	105.68	06.15	100.67	96.00	131.97	96.00 to 131.97	123,875	130,910
349	4	97.60	95.11	95.85	07.84	99.23	79.15	106.08	N/A	268,295	257,151
350	3	116.00	113.03	117.68	09.33	96.05	95.31	127.78	N/A	44,000	51,778
352	6	90.63	89.70	88.50	20.06	101.36	65.60	114.43	65.60 to 114.43	114,083	100,960
353	11	98.90	104.35	100.93	11.45	103.39	84.42	157.14	93.06 to 122.92	56,773	57,303
384	2	89.69	89.69	92.83	09.13	96.62	81.50	97.87	N/A	32,500	30,171
386	2	109.35	109.35	100.94	15.46	108.33	92.44	126.25	N/A	79,500	80,250
393	1	142.58	142.58	142.58	00.00	100.00	142.58	142.58	N/A	94,000	134,023
406	5	90.71	92.68	91.65	07.03	101.12	83.48	107.29	N/A	91,000	83,397
458	1	93.12	93.12	93.12	00.00	100.00	93.12	93.12	N/A	254,500	237,000
471	2	99.39	99.39	92.89	11.23	107.00	88.23	110.54	N/A	83,750	77,795
477	1	88.03	88.03	88.03	00.00	100.00	88.03	88.03	N/A	325,000	286,084
528	5	84.71	91.59	85.97	13.10	106.54	74.15	113.00	N/A	119,700	102,905
555	1	72.97	72.97	72.97	00.00	100.00	72.97	72.97	N/A	30,000	21,890
595	1	94.75	94.75	94.75	00.00	100.00	94.75	94.75	N/A	1,340,000	1,269,700
851	3	45.45	64.30	50.78	45.35	126.62	42.82	104.64	N/A	386,667	196,340
<u>    </u> ALL <u>    </u>	61	97.01	96.95	89.82	14.12	107.94	42.82	157.14	93.63 to 101.37	142,126	127,664

**24 Dawson**  
**AGRICULTURAL LAND**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 185  
Total Sales Price : 120,038,483  
Total Adj. Sales Price : 126,466,781  
Total Assessed Value : 90,071,747  
Avg. Adj. Sales Price : 683,604  
Avg. Assessed Value : 486,874

MEDIAN : 71  
WGT. MEAN : 71  
MEAN : 78  
COD : 26.83  
PRD : 109.44

COV : 35.57  
STD : 27.72  
Avg. Abs. Dev : 19.14  
MAX Sales Ratio : 184.97  
MIN Sales Ratio : 35.00

95% Median C.I. : 67.74 to 74.74  
95% Wgt. Mean C.I. : 68.22 to 74.22  
95% Mean C.I. : 73.95 to 81.93

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-11 To 31-DEC-11	15	93.59	101.68	93.99	25.38	108.18	64.15	184.97	81.62 to 123.64	822,984	773,517
01-JAN-12 To 31-MAR-12	21	80.52	83.61	76.79	18.21	108.88	51.68	124.34	71.26 to 97.49	709,541	544,867
01-APR-12 To 30-JUN-12	13	75.59	83.76	76.61	26.35	109.33	35.00	179.72	69.64 to 92.97	447,713	343,001
01-JUL-12 To 30-SEP-12	8	75.01	76.37	74.72	16.77	102.21	55.33	103.77	55.33 to 103.77	579,327	432,869
01-OCT-12 To 31-DEC-12	46	70.47	78.97	68.78	29.87	114.82	38.35	161.08	64.40 to 86.76	655,263	450,676
01-JAN-13 To 31-MAR-13	7	77.78	75.36	72.40	10.49	104.09	59.34	88.48	59.34 to 88.48	667,644	483,350
01-APR-13 To 30-JUN-13	12	65.53	71.61	62.68	26.92	114.25	42.41	166.40	53.63 to 74.74	620,172	388,742
01-JUL-13 To 30-SEP-13	7	74.19	82.00	77.20	24.29	106.22	54.62	127.77	54.62 to 127.77	759,116	586,025
01-OCT-13 To 31-DEC-13	28	64.77	72.10	66.80	20.58	107.93	52.46	169.20	59.64 to 71.42	605,359	404,390
01-JAN-14 To 31-MAR-14	20	57.98	66.61	61.62	27.25	108.10	40.87	178.68	53.13 to 67.74	974,121	600,300
01-APR-14 To 30-JUN-14	5	61.30	62.06	61.91	14.45	100.24	48.01	78.02	N/A	647,572	400,938
01-JUL-14 To 30-SEP-14	3	62.24	60.99	58.34	20.49	104.54	41.23	79.49	N/A	508,333	296,536
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	57	82.12	87.38	82.14	23.38	106.38	35.00	184.97	75.59 to 91.09	661,403	543,279
01-OCT-12 To 30-SEP-13	72	71.29	77.68	69.12	27.00	112.38	38.35	166.40	66.44 to 76.71	660,715	456,689
01-OCT-13 To 30-SEP-14	56	62.69	68.65	63.66	22.52	107.84	40.87	178.68	58.22 to 67.09	735,631	468,272
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	88	75.22	80.55	72.25	25.38	111.49	35.00	179.72	70.53 to 82.12	630,651	455,628
01-JAN-13 To 31-DEC-13	54	67.04	73.70	68.28	22.69	107.94	42.41	169.20	61.17 to 73.58	636,656	434,694
<u>ALL</u>	185	71.35	77.94	71.22	26.83	109.44	35.00	184.97	67.74 to 74.74	683,604	486,874

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	160	71.32	77.52	71.40	24.57	108.57	38.35	184.97	68.48 to 74.61	712,995	509,064
2	25	73.61	80.63	69.60	39.97	115.85	35.00	169.20	52.46 to 91.09	495,501	344,860
<u>ALL</u>	185	71.35	77.94	71.22	26.83	109.44	35.00	184.97	67.74 to 74.74	683,604	486,874

**24 Dawson**  
**AGRICULTURAL LAND**

**PAD 2015 R&O Statistics (Using 2015 Values)**

Qualified

Date Range: 10/1/2011 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 185  
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 Avg. Adj. Sales Price : 683,604  
 Avg. Assessed Value : 486,874

MEDIAN : 71  
 WGT. MEAN : 71  
 MEAN : 78  
 COD : 26.83  
 PRD : 109.44

COV : 35.57  
 STD : 27.72  
 Avg. Abs. Dev : 19.14  
 MAX Sales Ratio : 184.97  
 MIN Sales Ratio : 35.00

95% Median C.I. : 67.74 to 74.74  
 95% Wgt. Mean C.I. : 68.22 to 74.22  
 95% Mean C.I. : 73.95 to 81.93

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	77	68.56	73.53	67.44	22.78	109.03	38.35	149.10	64.13 to 74.19	763,194	514,725
1	75	70.26	74.09	67.97	22.19	109.00	38.35	149.10	65.73 to 74.61	756,492	514,204
2	2	52.69	52.69	52.66	08.48	100.06	48.22	57.15	N/A	1,014,500	534,267
<b>_____Dry_____</b>											
County	2	117.23	117.23	69.30	52.43	169.16	55.77	178.68	N/A	168,560	116,810
1	2	117.23	117.23	69.30	52.43	169.16	55.77	178.68	N/A	168,560	116,810
<b>_____Grass_____</b>											
County	43	76.21	84.25	79.93	26.53	105.40	40.87	169.20	71.22 to 86.62	449,598	359,383
1	27	73.80	76.72	76.77	18.09	99.93	40.87	127.14	68.64 to 83.61	491,933	377,661
2	16	90.56	96.94	86.88	30.95	111.58	41.23	169.20	64.67 to 120.68	378,158	328,538
<b>_____ALL_____</b>	<b>185</b>	<b>71.35</b>	<b>77.94</b>	<b>71.22</b>	<b>26.83</b>	<b>109.44</b>	<b>35.00</b>	<b>184.97</b>	<b>67.74 to 74.74</b>	<b>683,604</b>	<b>486,874</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	110	69.41	75.00	69.30	24.35	108.23	38.35	179.72	65.73 to 73.73	836,541	579,742
1	106	70.51	75.83	69.95	23.95	108.41	38.35	179.72	65.96 to 74.19	834,550	583,740
2	4	53.67	53.18	53.28	06.02	99.81	48.22	57.15	N/A	889,300	473,795
<b>_____Dry_____</b>											
County	5	74.74	89.01	63.06	44.06	141.15	47.05	178.68	N/A	264,185	166,591
1	4	81.77	99.50	77.66	41.87	128.12	55.77	178.68	N/A	172,731	134,138
2	1	47.05	47.05	47.05	00.00	100.00	47.05	47.05	N/A	630,000	296,404
<b>_____Grass_____</b>											
County	50	74.16	80.99	76.42	26.54	105.98	35.00	169.20	70.04 to 83.61	477,503	364,885
1	32	73.30	75.66	75.25	16.94	100.54	40.87	127.14	68.64 to 80.22	519,175	390,666
2	18	89.25	90.47	79.09	34.31	114.39	35.00	169.20	64.15 to 117.14	403,418	319,053
<b>_____ALL_____</b>	<b>185</b>	<b>71.35</b>	<b>77.94</b>	<b>71.22</b>	<b>26.83</b>	<b>109.44</b>	<b>35.00</b>	<b>184.97</b>	<b>67.74 to 74.74</b>	<b>683,604</b>	<b>486,874</b>



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 14,835</b>	<b>Value : 2,749,058,758</b>	<b>Growth 10,415,416</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	613	2,497,934	2	6,900	3	77,150	618	2,581,984	
<b>02. Res Improve Land</b>	5,643	43,675,377	52	464,560	29	1,361,033	5,724	45,500,970	
<b>03. Res Improvements</b>	6,446	416,196,837	180	17,390,674	1,076	120,641,855	7,702	554,229,366	
<b>04. Res Total</b>	7,059	462,370,148	182	17,862,134	1,079	122,080,038	8,320	602,312,320	2,828,926
<b>% of Res Total</b>	84.84	76.77	2.19	2.97	12.97	20.27	56.08	21.91	27.16
<b>05. Com UnImp Land</b>	160	3,538,058	4	37,195	18	161,061	182	3,736,314	
<b>06. Com Improve Land</b>	810	18,717,240	37	1,019,469	68	2,057,203	915	21,793,912	
<b>07. Com Improvements</b>	851	132,216,208	37	7,532,943	94	18,766,510	982	158,515,661	
<b>08. Com Total</b>	1,011	154,471,506	41	8,589,607	112	20,984,774	1,164	184,045,887	2,248,503
<b>% of Com Total</b>	86.86	83.93	3.52	4.67	9.62	11.40	7.85	6.69	21.59
<b>09. Ind UnImp Land</b>	5	58,076	1	254,196	0	0	6	312,272	
<b>10. Ind Improve Land</b>	14	733,725	7	1,228,007	1	57,486	22	2,019,218	
<b>11. Ind Improvements</b>	14	21,547,298	7	25,381,341	2	879,469	23	47,808,108	
<b>12. Ind Total</b>	19	22,339,099	8	26,863,544	2	936,955	29	50,139,598	163,700
<b>% of Ind Total</b>	65.52	44.55	27.59	53.58	6.90	1.87	0.20	1.82	1.57
<b>13. Rec UnImp Land</b>	0	0	0	0	51	1,034,892	51	1,034,892	
<b>14. Rec Improve Land</b>	1	780	0	0	523	25,694,505	524	25,695,285	
<b>15. Rec Improvements</b>	1	1,000	0	0	528	74,389,679	529	74,390,679	
<b>16. Rec Total</b>	1	1,780	0	0	579	101,119,076	580	101,120,856	2,299,854
<b>% of Rec Total</b>	0.17	0.00	0.00	0.00	99.83	100.00	3.91	3.68	22.08
<b>Res &amp; Rec Total</b>	7,060	462,371,928	182	17,862,134	1,658	223,199,114	8,900	703,433,176	5,128,780
<b>% of Res &amp; Rec Total</b>	79.33	65.73	2.04	2.54	18.63	31.73	59.99	25.59	49.24
<b>Com &amp; Ind Total</b>	1,030	176,810,605	49	35,453,151	114	21,921,729	1,193	234,185,485	2,412,203
<b>% of Com &amp; Ind Total</b>	86.34	75.50	4.11	15.14	9.56	9.36	8.04	8.52	23.16
<b>17. Taxable Total</b>	8,090	639,182,533	231	53,315,285	1,772	245,120,843	10,093	937,618,661	7,540,983
<b>% of Taxable Total</b>	80.15	68.17	2.29	5.69	17.56	26.14	68.04	34.11	72.40

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	121	3,053,908	8,936,272	0	0	0
19. Commercial	78	6,885,889	38,894,774	0	0	0
20. Industrial	2	147,988	17,316,263	0	0	0
21. Other	1	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	121	3,053,908	8,936,272
19. Commercial	1	24,187	6,063	79	6,910,076	38,900,837
20. Industrial	0	0	0	2	147,988	17,316,263
21. Other	0	0	0	1	0	0
22. Total Sch II				203	10,111,972	65,153,372

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	0	0	0	0	1	4,257	1	4,257	0
25. Total	0	0	0	0	1	4,257	1	4,257	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	1,232	5	36	1,273

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	78	775,703	54	661,275	3,477	1,222,110,411	3,609	1,223,547,389
28. Ag-Improved Land	72	950,174	123	2,044,565	2,074	467,168,907	2,269	470,163,646
29. Ag Improvements	1	27,410	0	0	1,131	117,697,395	1,132	117,724,805
30. Ag Total							4,741	1,811,435,840

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	88	38.20	924,536	58	123.58	767,536	
32. HomeSite Improv Land	59	26.29	682,956	99	124.91	1,747,567	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	2	2.00	112,145	14	24.34	115,094	
36. FarmSite Improv Land	0	0.00	0	6	22.90	75,643	
37. FarmSite Improvements	1	0.00	27,410	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	6	1.57	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	233	722.23	2,363,155	379	884.01	4,055,227	
32. HomeSite Improv Land	992	3,789.55	22,147,950	1,150	3,940.75	24,578,473	
33. HomeSite Improvements	712	0.00	66,715,371	712	0.00	66,715,371	112,120
34. HomeSite Total				<b>1,091</b>	<b>4,824.76</b>	<b>95,349,071</b>	
35. FarmSite UnImp Land	139	409.03	1,871,065	155	435.37	2,098,304	
36. FarmSite Improv Land	993	3,199.81	20,645,900	999	3,222.71	20,721,543	
37. FarmSite Improvements	1,095	0.00	50,982,024	1,096	0.00	51,009,434	2,762,313
38. FarmSite Total				<b>1,251</b>	<b>3,658.08</b>	<b>73,829,281</b>	
39. Road & Ditches	4,063	9,035.10	0	4,069	9,036.67	0	
40. Other- Non Ag Use	9	0.00	601,508	9	0.00	601,508	
41. Total Section VI				<b>2,342</b>	<b>17,519.51</b>	<b>169,779,860</b>	<b>2,874,433</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	212.43	286,836	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	2	212.43	286,836

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	188,915.30	68.91%	938,155,433	74.36%	4,966.01
47. 2A1	17,417.09	6.35%	81,704,655	6.48%	4,691.06
48. 2A	17,571.70	6.41%	74,685,985	5.92%	4,250.36
49. 3A1	2,811.96	1.03%	10,755,758	0.85%	3,825.00
50. 3A	6,970.03	2.54%	23,605,622	1.87%	3,386.73
51. 4A1	29,567.31	10.79%	98,954,375	7.84%	3,346.75
52. 4A	10,878.92	3.97%	33,832,059	2.68%	3,109.87
53. Total	274,132.31	100.00%	1,261,693,887	100.00%	4,602.50
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	8,534.40	35.53%	19,714,479	43.67%	2,310.00
56. 2D1	2,356.87	9.81%	4,902,292	10.86%	2,080.00
57. 2D	1,725.22	7.18%	3,269,924	7.24%	1,895.37
58. 3D1	594.09	2.47%	1,060,453	2.35%	1,785.00
59. 3D	1,726.70	7.19%	2,924,769	6.48%	1,693.85
60. 4D1	5,513.18	22.95%	8,076,817	17.89%	1,465.00
61. 4D	3,571.74	14.87%	5,196,882	11.51%	1,455.00
62. Total	24,022.20	100.00%	45,145,616	100.00%	1,879.33
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	10,845.07	4.47%	16,538,804	6.71%	1,525.01
65. 2G1	7,466.83	3.08%	9,771,922	3.96%	1,308.71
66. 2G	4,019.87	1.66%	4,669,039	1.89%	1,161.49
67. 3G1	1,606.67	0.66%	1,759,307	0.71%	1,095.00
68. 3G	7,535.48	3.10%	7,610,841	3.09%	1,010.00
69. 4G1	28,793.48	11.86%	28,224,176	11.45%	980.23
70. 4G	182,544.30	75.18%	177,998,667	72.19%	975.10
71. Total	242,811.70	100.00%	246,572,756	100.00%	1,015.49
<b>Irrigated Total</b>					
	274,132.31	48.72%	1,261,693,887	80.33%	4,602.50
<b>Dry Total</b>					
	24,022.20	4.27%	45,145,616	2.87%	1,879.33
<b>Grass Total</b>					
	242,811.70	43.15%	246,572,756	15.70%	1,015.49
72. Waste	2,398.43	0.43%	119,940	0.01%	50.01
73. Other	19,328.82	3.44%	17,157,036	1.09%	887.64
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	562,693.46	100.00%	1,570,689,235	100.00%	2,791.38

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	11,263.22	80.70%	38,801,803	88.16%	3,445.00
47. 2A1	262.07	1.88%	874,003	1.99%	3,335.00
48. 2A	32.76	0.23%	90,910	0.21%	2,775.03
49. 3A1	1,494.24	10.71%	2,956,016	6.72%	1,978.27
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	467.40	3.35%	673,056	1.53%	1,440.00
52. 4A	436.73	3.13%	615,790	1.40%	1,410.00
<b>53. Total</b>	<b>13,956.42</b>	<b>100.00%</b>	<b>44,011,578</b>	<b>100.00%</b>	<b>3,153.50</b>
<b>Dry</b>					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	3,246.66	37.45%	5,178,429	48.60%	1,595.00
56. 2D1	459.10	5.30%	677,176	6.36%	1,475.01
57. 2D	32.73	0.38%	41,894	0.39%	1,279.99
58. 3D1	1,630.79	18.81%	1,891,717	17.76%	1,160.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1,366.14	15.76%	1,250,019	11.73%	915.00
61. 4D	1,934.11	22.31%	1,614,984	15.16%	835.00
<b>62. Total</b>	<b>8,669.53</b>	<b>100.00%</b>	<b>10,654,219</b>	<b>100.00%</b>	<b>1,228.93</b>
<b>Grass</b>					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	1,748.10	6.93%	1,809,286	11.10%	1,035.00
65. 2G1	785.21	3.11%	734,171	4.51%	935.00
66. 2G	419.60	1.66%	337,779	2.07%	805.00
67. 3G1	1,760.17	6.98%	1,416,939	8.70%	805.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	3,022.00	11.98%	1,767,870	10.85%	585.00
70. 4G	17,481.48	69.33%	10,227,492	62.77%	585.05
<b>71. Total</b>	<b>25,216.56</b>	<b>100.00%</b>	<b>16,293,537</b>	<b>100.00%</b>	<b>646.14</b>
<hr/>					
<b>Irrigated Total</b>	<b>13,956.42</b>	<b>29.08%</b>	<b>44,011,578</b>	<b>62.02%</b>	<b>3,153.50</b>
<b>Dry Total</b>	<b>8,669.53</b>	<b>18.07%</b>	<b>10,654,219</b>	<b>15.01%</b>	<b>1,228.93</b>
<b>Grass Total</b>	<b>25,216.56</b>	<b>52.54%</b>	<b>16,293,537</b>	<b>22.96%</b>	<b>646.14</b>
72. Waste	148.20	0.31%	7,411	0.01%	50.01
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>47,990.71</b>	<b>100.00%</b>	<b>70,966,745</b>	<b>100.00%</b>	<b>1,478.76</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	288,088.73	1,305,705,465	288,088.73	1,305,705,465
<b>77. Dry Land</b>	2.00	3,190	0.00	0	32,689.73	55,796,645	32,691.73	55,799,835
<b>78. Grass</b>	3.02	3,050	0.00	0	268,025.24	262,863,243	268,028.26	262,866,293
<b>79. Waste</b>	0.00	0	0.00	0	2,546.63	127,351	2,546.63	127,351
<b>80. Other</b>	0.00	0	0.00	0	19,328.82	17,157,036	19,328.82	17,157,036
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>5.02</b>	<b>6,240</b>	<b>0.00</b>	<b>0</b>	<b>610,679.15</b>	<b>1,641,649,740</b>	<b>610,684.17</b>	<b>1,641,655,980</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	288,088.73	47.17%	1,305,705,465	79.54%	4,532.30
<b>Dry Land</b>	32,691.73	5.35%	55,799,835	3.40%	1,706.85
<b>Grass</b>	268,028.26	43.89%	262,866,293	16.01%	980.74
<b>Waste</b>	2,546.63	0.42%	127,351	0.01%	50.01
<b>Other</b>	19,328.82	3.17%	17,157,036	1.05%	887.64
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>610,684.17</b>	<b>100.00%</b>	<b>1,641,655,980</b>	<b>100.00%</b>	<b>2,688.22</b>

## 2015 County Abstract of Assessment for Real Property, Form 45 Compared with the 2014 Certificate of Taxes Levied (CTL)

24 Dawson

	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	586,461,744	602,312,320	15,850,576	2.70%	2,828,926	2.22%
02. Recreational	81,578,004	101,120,856	19,542,852	23.96%	2,299,854	21.14%
03. Ag-Homesite Land, Ag-Res Dwelling	84,405,233	95,349,071	10,943,838	12.97%	112,120	12.83%
<b>04. Total Residential (sum lines 1-3)</b>	<b>752,444,981</b>	<b>798,782,247</b>	<b>46,337,266</b>	<b>6.16%</b>	<b>5,240,900</b>	<b>5.46%</b>
05. Commercial	177,519,923	184,045,887	6,525,964	3.68%	2,248,503	2.41%
06. Industrial	49,606,244	50,139,598	533,354	1.08%	163,700	0.75%
07. Ag-Farmsite Land, Outbuildings	64,518,622	73,829,281	9,310,659	14.43%	2,762,313	10.15%
08. Minerals	4,257	4,257	0	0.00	0	0.00
<b>09. Total Commercial (sum lines 5-8)</b>	<b>291,649,046</b>	<b>308,019,023</b>	<b>16,369,977</b>	<b>5.61%</b>	<b>5,174,516</b>	<b>3.84%</b>
<b>10. Total Non-Agland Real Property</b>	<b>1,044,094,027</b>	<b>1,107,402,778</b>	<b>63,308,751</b>	<b>6.06%</b>	<b>10,415,416</b>	<b>5.07%</b>
11. Irrigated	1,111,112,004	1,305,705,465	194,593,461	17.51%		
12. Dryland	46,352,094	55,799,835	9,447,741	20.38%		
13. Grassland	220,218,537	262,866,293	42,647,756	19.37%		
14. Wasteland	128,401	127,351	-1,050	-0.82%		
15. Other Agland	17,780,599	17,157,036	-623,563	-3.51%		
<b>16. Total Agricultural Land</b>	<b>1,395,591,635</b>	<b>1,641,655,980</b>	<b>246,064,345</b>	<b>17.63%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>2,439,685,662</b>	<b>2,749,058,758</b>	<b>309,373,096</b>	<b>12.68%</b>	<b>10,415,416</b>	<b>12.25%</b>



# Dawson County Assessor's Office

*John Phillip Moore, Assessor  
Joyce Reil, Deputy*

*700 N Washington  
Lexington, NE 68850*

March 27, 2015

TO: Dawson County Board of Commissioners  
(CC: *Nebraska Department of Revenue  
Property Assessment Division  
Ruth Sorensen, Administrator*)

SUBJECT: Three-Year Plan of Assessment  
FROM: John Phillip Moore, Dawson County Assessor

Dear County Board of Commissioners:

## **A Synopsis of the Year and Immediate Past**

This report is presented annually in accordance with statutes (Neb. RS: 77-1311.02). It is aimed at keeping you abreast of the current and long term plans of the Dawson County Assessor concerning what properties are in line for review and most likely will receive an updated valuation.

The report is to be in your hands by July 31. A copy is submitted to state officials in October with any amendments added after July. I have prepared the document in such a manner that it is basically a "fill-in-the-blank" format from year to year. The report has evolved very much into a process much like the 1- and 6-Year Road Plan you deal with in the road department, only of course this involves the assessment of property.

This report is meant to focus on a three-year period. However, an additional statutory requirement influences it heavily. That law requires actual physical inspection of the different classes and subclasses of property within a six-year period. All classes and subclasses of property in Dawson County had been inspected and reappraised as of March of 2013, thus restarting the six-year cycle. Nearly all property is inspected sooner than a six-year cycle due to market activity. The exception to this is very often villages and rural residential.

The final stages of upcoming plans include the updating of valuations of residential property within Gothenburg and Johnson Lake in 2015 because both locations appear to be below statically minimum standards. We are now coming around to a place in the cycle that will require inspection of rural residential properties during the next two years. The statistics in those areas have also sagged to the degree where this is needed despite the six-year time table.

The assessment "season" spans two calendar years. That is why we begin the field work in the last half of one year and finish it up so we have valuations for the most part in focus as of the March deadline for submission of the State Abstract, and then the valuation change notices June 1. The protest period comes at the end of that work ending in late July with county board of equalization (BOE) decisions.

As you are aware, those decisions can then be challenged at the Tax Equalization and Review Committee (TERC), on the state level. The time table for that is unpredictable, but it has generally been a year or more after the year the BOE decisions are final. The judgments by TERC are almost always the end of the process but there is structure in place to allow TERC decisions to be appealed through the regular court system starting with the State Court of Appeals. We have not had a case extend that far to this point.

The most noticeable of the changes have been in agricultural ground where values continue to leap at unprecedented proportions. Despite increases in valuations for three years running, the sales continue to outstrip acceptable ranges in assessment ratios (69%-75%). No end is in sight in connection with this market segment unless the state Legislature drops the assessment range to a proposed 65% maximum.

Our work in the commercial and industrial classes in 2014 involved Cozad and Gothenburg. We continue to monitor sales and watch for any changes in particular occupancy codes, as well as overall market trends. Given some of the sales activity the last year, I am continuing a review of this class to our 2014-2015 work schedules, making sure we complete that work within the six-year period. All commercial was updated in 2011 and reviewed in 2013 so we do have a few years yet to consider other locations

Sales in the residential class seldom allow for a three-year hiatus. Gothenburg was completed in 2012, and in all other assessment locations (except Lexington) in 2011 or this year, and Lexington was completed for 2013, as was property at Johnson Lake. In looking at statistics I will also be reviewing Overton, Johnson Lake and Gothenburg for 2015 to ensure the assessments are above 92%. And I will instruct our appraisal company to consider the need to update Plum Creek Canyon and similar property given the increase in land value along Johnson Lake and Lakeview Acres.

At any rate, as you can see, we have met the demands of a six-year inspection plan already. Unless otherwise prompted by normal market activity, some of those properties may not have direct attention until 2017 or later. That would be limited almost surely to residences in the villages, if it occurs.

I realize that the activity prompting all this effort has created some burden on the budgets. But I cannot see any backing off of that in the near future. It appears we will be looking at about \$180,000 and more in expenditures for some time. One change, however, is that I have had some shifting of the workload to the professional contractor. Our longtime county appraiser Bill Motzner has cut back his work schedule due to semi-retirement. He has not indicated if he has definite plans to step out of the work altogether yet, but some of the work he used to do in terms of “pick-up”—building permits for new construction—has been transferred on to our contractor Stanard Appraisal.

We are now looking at changes in the rural home sites and acreages. Certainly with the huge increases in production ground, the building and home sites need a close review in terms of land value. And often there are remodels and new homes built as well reflecting somewhat the good economic conditions on the farms, not to mention new bins and shops and equipment buildings. We have current aerial photos on the sites.

Also in the rural sector, Stanard Appraisal will be assisting me in a study of how to establish valuation for ground within feedlots. With the enormous increase in irrigated ground, it appears to be prudent to establish a different approach in those calculations. They are currently directly connected to soil type and use assigned many years ago.

### **In House and Other Information**

There was an update two years ago of the appraisal computer system for the administrative side involving record keeping on values and state reports. But the coding on the Computer Assisted Mass Appraisal (CAMA) system was also redone. With those changes we have to work through transitions.

We will have the use of another tool in GIS Workshop. Review and correcting data is underway. As expected the web site is on line with total record details.

In the area of agricultural land sales, there has been no noted slowdown of sales. However, the record rapid increases seem to be leveling off. The PAD, by its own volition, has determined expands its market analysis to include surrounding counties. This allows their measurement staff to provide an estimate of market values despite the lack of sales within the county itself. I have not seen any real need to challenge that. I do have misgivings about using sales in an analysis when I have no authority in those other markets. I will continue watch the process closely.

As you are aware, we never really stop looking at and gleaning sales. We are to look at three-year periods for agricultural sales, and two-year periods for commercial and residential. The 2015 assessments then will be determined according to markets from July 2012 forward to October 2014. The calendar was changed in recent years to include three more months of sales. We used to limit the official record to the end of June.

Residential and commercial classes are by state regulations supposed to be within 92%-100% of valuation compared to the sale. Agricultural ground is established proportionally using 75% as the top number and 69% the lower one.

These are “median” (in the middle of the high and low) numbers, not averages. Using medians blunts the effects of the highs and lows.

There are also qualifying figures used to determine the excellence of the statistics as a measurement, so likewise it reflects the quality of the assessment process. The state has determined that these “quality” numbers are no longer going to be as significant in its annual Reports and Opinions paper submitted to the TERC each year to help with statewide equalization decisions.

In a county the size of Dawson, we generally have enough sales activity to conduct reliable statistical studies on an overall basis. These additional statistical readings tend to reflect that same degree of reliability. So I look at them closely as does the appraisal company that works for us.

These statistics include the coefficient of dispersion (COD) and price related differential (PRD), and of somewhat less importance the coefficient of variation (COV) and the standard deviation (STD).

The medians for 2014 came in at 98% for residential, 97% for commercial and 69% for agricultural ground (Dawson County sales only). These are figures for all of Dawson County, but they are broken down in a number of different ways to help analyze any particular category. The one looked at most is “assessor location” which is basically by specific communities or rural areas. In agricultural ground there is a close inspection by use: irrigated, grass and dry.

There are dozens of groupings that can be considered, however.

We attempt to keep the CODs for residential properties at about a 15% or better level, and commercial and agricultural at about 20% or less. The PRD is a measurement of how close the high and low valuations relate, with 1.00 as the ideal number. A higher number indicates higher priced properties may be over assessed compared to lower assessed properties. In contrast to that, a number below 1.00 would indicate lower assessments are too low compared to higher ones.

All these numbers are meant to designate a degree of reliability so when the property sells the price will be reasonably close to the assessment. The *averages* are numbers derived from all sales within a class and do not legitimately represent at what figure a **specific single** property should be assessed. The statute requiring the appearance of these numbers on valuation notices has been repealed.

### Definitions

Here are some of the definitions we work with:

**Updating:** Directly examining sold properties to determine the veracity of what’s on record. Models are developed involving components such as square feet, style, location, quality, condition and many other factors. These models are applied to both sold and unsold parcels within their neighborhoods to establish valuation. Any alteration of a structure would be noted and given proper consideration as well. Appraisers are trained to notice any suspected differences from what is on record and what they see in the field.

**Reappraisal:** This definition may overlap with “updating” in many ways, but I believe it is a more complete look at the property than mere updating. It signifies that there was a plan in place to examine and change the record despite what may already be in place. In many ways it creates a *new* record. The appraiser would measure and inspect thoroughly much more as if he/she was conducting a fee appraisal instead of dealing with only mass appraisal. Drastic changes in upward or downward markets, and unsettling quality statistics would prompt a hard look at doing a complete reappraisal. It would be extremely impractical of course, fiscally, to attempt a reappraisal annually of the entire inventory of property within the county.

**Review:** This is the initial stage of checking inspecting transfer statements and other data banks, such as multi-listings, to see if further study for updating or reappraising might be imminent. We look at all building permits and subsequently at least drive by properties and look at what has been done or not done in some cases and update records accordingly. There is also additional review if we have extreme variations indicated by very high or very low ratios.

### **Conclusion**

The Dawson County Assessor's Office attempts to review and maintain market value updates on all classes of property on an annual basis, but follows three-year cycles for each class depending on the amount of sales activity and its influence on the market. This office follows generally accepted methods of assessment and appraisal in all work involving the assessment process. A CAMA system is used to help with statistical analysis and the various approaches to value.

Respectfully submitted,

John Phillip Moore  
Dawson County Assessor

## 2015 Assessment Survey for Dawson County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	1 part-time
<b>3.</b>	<b>Other full-time employees:</b>
	2
<b>4.</b>	<b>Other part-time employees:</b>
	1
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$439,220
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	\$197,000
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	n/a
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$53,000
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,100
<b>12.</b>	<b>Other miscellaneous funds:</b>
	n/a
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	approximately \$8,000

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS PC System V2
2.	<b>CAMA software:</b>
	MIPS PC System V2
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	The maps are maintained in house with the assistance of the county surveyor.
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, <a href="http://www.dawson.gisworkshop.com">www.dawson.gisworkshop.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	The assessor and staff
8.	<b>Personal Property software:</b>
	MIPS PC System V2

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	Cozad, Gothenburg, and Lexington
4.	<b>When was zoning implemented?</b>
	1991

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Stanard Appraisal Services
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop, Inc.
<b>3.</b>	<b>Other services:</b>
	None

**E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Yes
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	The appraisal firm employs Certified General Appraisers who conduct work within the county.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	The appraisal service will establish valuation models, the models are reviewed by the assessor. The assessor will determine the final valuations.



# 2015 Certification for Dawson County

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This is to certify that the 2015 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 Dawson County Assessor.

Dated this 7th day of April, 2015.



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

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Ruth A. Sorensen  
Property Tax Administrator



