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## 2015 Commission Summary for Dodge County

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### Residential Real Property - Current

Number of Sales	745	Median	94.66
Total Sales Price	\$91,672,627	Mean	97.19
Total Adj. Sales Price	\$91,971,377	Wgt. Mean	93.28
Total Assessed Value	\$85,794,738	Average Assessed Value of the Base	\$98,978
Avg. Adj. Sales Price	\$123,452	Avg. Assessed Value	\$115,161

### Confidence Interval - Current

95% Median C.I	93.32 to 96.20
95% Wgt. Mean C.I	92.19 to 94.38
95% Mean C.I	95.38 to 99.00
% of Value of the Class of all Real Property Value in the	40.74
% of Records Sold in the Study Period	5.32
% of Value Sold in the Study Period	6.18

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	887	95	95.47
2013	749	99	98.74
2012	671	99	98.53
2011	789	98	98

## 2015 Commission Summary for Dodge County

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### Commercial Real Property - Current

Number of Sales	73	Median	93.09
Total Sales Price	\$17,744,669	Mean	108.01
Total Adj. Sales Price	\$17,764,669	Wgt. Mean	104.04
Total Assessed Value	\$18,482,899	Average Assessed Value of the Base	\$262,426
Avg. Adj. Sales Price	\$243,352	Avg. Assessed Value	\$253,190

### Confidence Interval - Current

95% Median C.I	87.10 to 100.00
95% Wgt. Mean C.I	86.30 to 121.79
95% Mean C.I	90.97 to 125.05
% of Value of the Class of all Real Property Value in the County	12.92
% of Records Sold in the Study Period	4.36
% of Value Sold in the Study Period	4.20

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	90	97	96.69
2013	98	97	96.58
2012	69	98	98.00
2011	79	97	97



## 2015 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
<b>Residential Real Property</b>	95	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	93	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	70	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Special Valuation of Agricultural Land</b>	70	Meets generally accepted mass appraisal practices.	No recommendation.

*\*\*A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 7th day of April, 2015.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator



## 2015 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. The Village of Dodge was inspected in its entirety. Pioneer Lake, Riverview Shores, Lake Ventura, Fremont Lake, McGinns Lake, Morehouse, and Sherman were also reviewed, and the remainder of any lake properties still to be inspected within the county will be concluded next assessment year. These inspections consist of a physical visit to each property with a record card copy, inspecting all property, and taking pictures. Items such as siding, roofing, decks, outbuildings, patios, heating & cooling, finished basements, additions, deletions, and remodeling are included as part of the inspections.

After areas were inspected in their entirety, adjustments were made to their assessed values.

Additionally, a review of rural residential continued, using the most current imagery, before conducting physical inspections which employs the same inspection steps as the aforementioned areas. Based on her review, the assessor increased the land tables and increased the improvement factor in the neighborhoods inspected. She also, based on the statistics, increased the assessed value in North Bend by 5% and will examine this town further in the coming year.

This current assessment year also saw the assessor continue to take initiative with her parcel count record-keeping. The county's inspection cycle was reviewed and revised to stay current and on track. As part of this, reexamination began on the current breakdown of the areas that make up Fremont, the largest town in Dodge. When completed next year, the re-alignment will divide Fremont into six portions, with one being reviewed a year for inspection purposes.

This assessment year saw the implementation of a new GIS supplier in Dodge as well. Beacon now provides GIS services and the county worked with the company for several months to map, convert, and make resources available to taxpayers. The county is continuing to work closely with the company.

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

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

## 2015 Residential Assessment Survey for Dodge County

<b>1.</b>	<b>Valuation data collection done by:</b>																				
	Assessor, Lead Appraiser Assistant & Assistants																				
<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%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Fremont &amp; 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 &amp; 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 &amp; 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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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																				
	Cost approach with market depreciation																				
<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>																				
	Depreciation tables are based on local market information																				
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																				
	No; there is one depreciation table County-wide																				
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																				
	Vacant lot analysis																				
<b>7.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																				
	They are valued similar to all residential land within the county: a developer's discount is determined by analyzing sales, holding periods and other factors associated with vacant land held for redevelopment, which then is applied to vacant land being held for redevelopment.																				

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>
	1	2013	2012	2013	2008-2013
	2	2013	2012	2009	2011-2012
	3	2013	2012	2009	2007
	4	2013	2012	2013	2014
	5	2013	2012	2009	2009-2010
	6	2013	2012	2009	2008-2010
	8	2013	2012	2009	2009-2011
	9	2013	2012	2014	2014
	10	2013	2012	2014	2014

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.

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

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### **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, who hailed from Iowa. Dodge is located in the northeastern 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. Per the Census Bureau Quick Facts for 2014, there are 36,744 residents in Dodge, a .3% increase over the 2013 population estimate. Between 2009 and 2013, 67% of the county residents were homeowners and 84.7% of the county residents lived consecutively in one of the 16,542 housing units for over a year. Towns include Ames, Dodge, Fremont, Hooper, Inglewood, Nickerson, North Bend, Scribner, Snyder, Uelhling, and Winslow. Fremont, continuing to show steady population growth, is the most populous at 26,282. Well-known people with links to Dodge include 1930s MLB pitcher Hollis “Sloppy” Thurston and Outland Trophy winner Zach Wiegert.

### **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 is a review of the county’s valuation groups and an AVU review.

A review of Dodge’s statistical analysis revealed 745 residential sales, representing nine of the ten valuation groupings. This is a decrease of 140 qualified sales from the prior year and is a large enough sample to be evaluated for measurement purposes. The stratification by valuation groupings reveals five groups with sufficient numbers of sales to perform measurement on and all are within range. The initial analysis of a grouped together data set in a county will occasionally uncover a number appearing as an outlier; upon further review, however, that number reveals itself to be a perfectly acceptable measurement level. Further analysis was performed on valuation grouping 5 (Snyder & Uehling) to determine if this was the case in this valuation grouping. Based on that additional analysis, it does appear that one sale was an outlier, causing the median to be at 101.

The State conducts two review processes annually. The first is a biennial review in which generally half of the 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 created and adopted. The last cyclical review of Dodge’s actions occurred in 2014 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.

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

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### **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 2014. 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 inspections and reviews on all, or part of, nine residential areas in the county for the assessment year. 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.

Dodge continues to work towards completing statutorily required documents by the deadline. While the county assessor routinely meets these deadlines, the end product occasionally requires follow-up and/or corrections. Strides have been made by the assessor's office, particularly in the last several months. The State will be working with the assessor in the hopes that the assessment practices of the office will be brought up to the level that everyone is confident the assessor is capable of achieving. Based on all relevant information, the quality of the 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.



## **2015 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. Commercial properties were inspected and reviewed. This consisted of a physical visit with a record card copy, inspecting the property, and taking pictures.

In total, 150 commercial parcels were reviewed this year. This included all commercial parcels in the Village of Dodge, as well as portions of Fremont.

After areas were inspected in their entirety, adjustments were made to their assessed values. An adjustment of 7% to office buildings in Fremont was also warranted, based on the statistics. The assessor plans to examine this particular occupancy code further in the coming year, as well as several other occupancy codes in the Fremont area.

This current assessment year also saw the assessor continue to take initiative with her parcel count record-keeping. The county's inspection cycle was reviewed and revised to stay current and on track. As part of this, reexamination began on the current breakdown of the areas that make up Fremont, the largest town in Dodge, and how best to divide the commercial properties that lie within the town. When completed next year, the re-alignment will divide Fremont into six portions, with one being reviewed a year for inspection purposes.

This assessment year saw the implementation of a new GIS supplier in Dodge as well. Beacon now provides GIS services and the county worked with the company for several months to map, convert, and make resources available to taxpayers. The county is continuing to work closely with the company.

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

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

## 2015 Commercial Assessment Survey for Dodge County

<b>1.</b>	<b>Valuation data collection done by:</b>				
	Assessor, Lead Appraiser Assistant and Assistants				
<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>			
	1	Commercial parcels in both the town and suburban area of Fremont			
	2	Commercial parcels in the small towns and rural areas			
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>				
	Primarily cost approach with depreciation established from sale information. Income information is used when there is sufficient data				
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>				
	The County looks for comparable sales, including outside the county				
<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>				
	Depreciation tables are based on local market information				
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>				
	Yes				
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>				
	Primarily vacant sales analysis.				
<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>	<u>Date of Last Inspection</u>
	1	2013	2012	2008	2011-2013
	2	2013	2012	2008	2003-2014
	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.				

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

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## **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.

Per the U.S. Census Bureau, 15,023 people are employed in Dodge County and 68% of the residents living in Dodge also work in Dodge, a 4% increase from the year prior. Additionally, there is an expected 7% job growth increase in years 2010-2020 (Nebraska Department of Labor). 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.

## **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 showed seventy-three commercial sales, representing both valuation groupings. This is a decrease of seventeen qualified sales from the prior year and is a large enough sample 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, with valuation group 1 (Fremont) holding the majority of the sales. 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 biennial review in which generally half of the 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 created and adopted. The last cyclical review of Dodge's actions occurred in 2014 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.

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

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### **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 2014. 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 inspections and reviews on all, or part of, two commercial areas in the county for the assessment year. 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.

Dodge continues to work towards completing statutorily required documents by the deadline. While the county assessor routinely meets these deadlines, the end product occasionally requires follow-up and/or corrections. Strides have been made by the assessor's office, particularly in the last several months. The State will be working with the assessor in the hopes that the assessment practices of the office will be brought up to the level that everyone is confident the assessor is capable of achieving. Based on all relevant information, the quality of the assessment of the commercial 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 93% of market value.



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

For the current assessment year, Dodge County (Dodge) reviewed 223 farm properties and rural residential acreages in the county, using newest imagery, before verifying changes with land owners and conducting visual inspections. Visual inspections consisted of a physical visit with a record card copy, inspecting the property, and taking pictures. Dodge also continued to review building area sketches for agricultural improvements throughout the county. Ag land use was updated as discovered.

The assessor analyzed the market area for Dodge, looking for discernable geographic or general soil association differences, which would warrant additional market areas to be created. The determination was that there were no such differences. As such, the existing two market areas of Dodge that had received identical values for a number of years were officially merged into Market Area 1. All land receiving a special value were put together into new Market Area 2.

This current assessment year also saw the assessor continue to take initiative with her parcel count record-keeping. The county's inspection cycle was reviewed and revised to stay current and on track.

Additionally, this assessment year saw the implementation of a new GIS supplier in Dodge as well. Beacon now provides GIS services and the county worked with the company for several months to map, convert, and make resources available to taxpayers. The county is continuing to work closely with the company.

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.

## 2015 Agricultural Assessment Survey for Dodge County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessor, Lead Appraiser Assistant and Staff										
<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;">1</td> <td>The county holds one area and set of values for the entire county.</td> <td></td> </tr> <tr> <td style="text-align: center;">2</td> <td>All land considered "special value" is in this market area.</td> <td></td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	The county holds one area and set of values for the entire county.		2	All land considered "special value" is in this market area.	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>									
1	The county holds one area and set of values for the entire county.										
2	All land considered "special value" is in this market area.										
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>										
	Sold property is reviewed and the sale prices analyzed. Similar LCGs are compared to determine if market areas need to be created or combined.										
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>										
	Rural residential parcels are stratified by area then analyzed to determine value differences, if any. Most recreational properties are in areas adjoining the Platte and Elkhorn Rivers and Maple Creek.										
<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>										
	Yes										
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>										
	The assessor reviews every sale in the county to see what the selling price per acre was. A physical sale review and interview also occurs, which leads to more information about the sale, such as obvious signs of recreational usage. Additionally, permit reviews discover non-agricultural characteristics.										
<b>7.</b>	<b>Have special valuation applications been filed in the county? If so, answer the following:</b>										
	Yes, applications have been filed.										
<b>7a.</b>	<b>What process was used to determine if non-agricultural influences exist?</b>										
	Sales reviews and comparisons are done. Additionally, questionnaires and interviews are part of the sales review process for all sales in the county. These may be performed on site, which is particularly true if something with the sale seemed to warrant it.										
<b>7b.</b>	<b>Describe the non-agricultural influences present within the county.</b>										
	Development and recreational use.										
<b>7c.</b>	<b>How many parcels in the county are receiving special value?</b>										
	Roughly 2,600 parcels have filed applications.										
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>										

	Surrounding Fremont and along the rivers.
<b>7e.</b>	<b>Describe the valuation models and approaches used to establish the uninfluenced values.</b>
	Sales are analyzed in the uninfluenced portion of the county (Market Area 1). The values established from that analysis are used county-wide, including in the influenced portion of the county (Market Area 2).

## Dodge County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dodge	1	6,297	6,096	5,894	5,700	5,322	5,300	5,097	4,900	<b>5,771</b>
Burt	2	6,720	6,690	n/a	5,905	5,419	5,565	4,470	3,470	<b>6,200</b>
Colfax	1	6,200	5,900	5,800	5,700	5,400	5,200	5,100	4,700	<b>5,645</b>
Cuming	2	6,347	6,363	6,007	5,909	5,560	5,562	4,728	4,500	<b>5,914</b>
Madison	1	6,882	6,563	6,153	5,847	5,563	5,362	4,421	3,725	<b>5,825</b>
Nance	2	5,450	5,430	5,400	5,320	5,315	5,315	5,300	5,295	<b>5,385</b>
Platte	6	8,495	8,000	7,262	6,876	6,600	6,200	5,801	5,200	<b>7,074</b>
Stanton	1	6,000	6,000	6,000	5,980	5,510	5,220	4,370	4,050	<b>5,536</b>
Washington	1	6,270	6,110	5,650	5,595	5,425	4,920	3,970	3,300	<b>5,371</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dodge	1	6,199	5,992	5,800	5,099	5,230	5,195	4,995	4,797	<b>5,598</b>
Burt	2	6,690	6,655	6,065	5,845	5,553	5,530	4,435	3,405	<b>5,926</b>
Colfax	1	5,682	5,595	5,399	5,300	5,100	4,901	4,606	4,211	<b>5,132</b>
Cuming	2	6,050	6,050	5,700	5,656	5,250	5,245	4,400	4,358	<b>5,526</b>
Madison	1	6,332	6,162	5,798	5,567	5,260	5,036	4,062	3,275	<b>5,475</b>
Nance	2	5,140	5,100	4,978	4,950	4,950	4,930	4,910	4,850	<b>4,990</b>
Platte	6	7,294	7,000	6,414	6,133	6,098	5,699	4,898	3,900	<b>6,154</b>
Stanton	1	5,500	5,500	5,500	5,250	4,467	4,525	4,477	3,800	<b>4,819</b>
Washington	1	6,015	5,904	5,555	5,230	4,905	4,815	3,855	2,912	<b>5,080</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dodge	1	2,337	2,391	2,200	2,272	2,328	2,194	2,130	2,042	<b>2,225</b>
Burt	2	2,732	2,647	3,027	2,013	2,362	2,200	2,256	1,924	<b>2,283</b>
Colfax	1	2,125	2,125	1,991	2,000	1,769	1,875	1,488	1,625	<b>1,803</b>
Cuming	2	2,874	2,798	2,424	2,463	2,311	2,123	2,034	1,226	<b>2,340</b>
Madison	1	2,427	2,209	2,045	2,115	2,076	1,879	1,537	1,093	<b>1,793</b>
Nance	2	1,697	1,765	1,619	1,621	1,701	1,683	1,637	1,515	<b>1,583</b>
Platte	6	2,016	2,058	1,823	1,971	1,846	1,756	1,774	1,493	<b>1,758</b>
Stanton	1	2,065	2,000	1,940	1,875	1,506	1,296	1,259	1,406	<b>1,470</b>
Washington	1	2,120	1,900	1,735	1,545	1,520	1,366	1,301	1,202	<b>1,511</b>

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

**2015**  
**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 Dodge County Assessor's Office by any interested person.

**A. Identification of the influenced area:**

The land in market area 1 has been identified as the area least likely to be influenced by non-agricultural uses.

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

Land in market areas 10 through 12 are located in sections where sales of farm property 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.

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

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

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

**Page Two**

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

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

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

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

For 2015, non-influenced market area 1 and 2 (two non-influenced market areas utilized in prior tax years) were analyzed and the sales supported the consolidation of Market area 1 and 2 into one market area deemed non-influenced.

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
<b>1</b>	<b>5, 7, 9, 10, 11, 12</b>

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

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

N/A

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

N/A

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

N/A

**Page Three**

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

N/A

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

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

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

Brittney King  
Dodge County Assessor

# 2015 Agricultural Correlation Section for Dodge County

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## County Overview

Dodge County (Dodge), a county with a 58% irrigated land majority composition, lies in the eastern half of the State of Nebraska (Nebraska). Falling within Lower Platte North and Lower Elkhorn Natural Resource Districts (NRD), Dodge saw seventy-three new wells in 2014, per the Nebraska Department of Natural Resources Well Registration Summary. This brings the total well count in Dodge to 2,877. The United States Department of Agriculture (USDA) is currently preparing the 2017 Census of Agriculture. According to the most recent USDA Census of Agriculture, there are 767 farms in Dodge, totaling 330,044 acres. This is a 7% increase in the number of farms, a 2% decrease in production acres, and a 9% decrease in acres per farm since the previous census (Ag Census County Profile). When compared against agricultural product value of the other counties in Nebraska, Dodge ranks second sod harvested; sixth in soybeans; and seventh in nursery, greenhouse, and floriculture, respectively. 92.4%, row crop production remains the predominant agricultural use in Dodge.

## Description of Analysis

Dodge has had one schedule of values for the county for at least four years, but continued to classify parcels based on two market areas for monitoring purposes. For 2015, after analyzing the county as a whole and again concluding there were not enough geographic or general soil association differences to warrant maintaining more than one market area, Dodge made the decision to combine all parcels with no non-agricultural influence into Market Area One.

A review of Dodge's statistical analysis showed seventy-five qualified agricultural sales, after ensuring that the acceptable thresholds for adequacy, time, and majority land use were met. A 2015 assessment level was estimated by Dodge and then measured against their sale prices. The results of this analysis suggested that Dodge fell not only into the acceptable overall median range at 70.35%, but each 80% majority land use (MLU) with sufficiently large enough samples was acceptable as well.

## 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 2014. This review inspects the non-qualified sales roster to ensure that the grounds for disqualifying sales were supported and documented. This review

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

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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**

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 continues to work towards completing statutorily required documents by the deadline. While the county assessor routinely meets these deadlines, the end product occasionally requires follow-up and/or corrections. Strides have been made by the assessor's office, particularly in the last several months. The State will be working with the assessor in the hopes that the assessment practices of the office will be brought up to the level that everyone is confident the assessor is capable of achieving. Based on all relevant information, the quality of the 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 70%.

### **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 70%.



**27 Dodge**  
**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 : 745  
Total Sales Price : 91,672,627  
Total Adj. Sales Price : 91,971,377  
Total Assessed Value : 85,794,738  
Avg. Adj. Sales Price : 123,452  
Avg. Assessed Value : 115,161

MEDIAN : 95  
WGT. MEAN : 93  
MEAN : 97  
COD : 14.31  
PRD : 104.19

COV : 25.89  
STD : 25.16  
Avg. Abs. Dev : 13.55  
MAX Sales Ratio : 461.82  
MIN Sales Ratio : 47.29

95% Median C.I. : 93.32 to 96.20  
95% Wgt. Mean C.I. : 92.19 to 94.38  
95% Mean C.I. : 95.38 to 99.00

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qtrts</u>											
01-OCT-12 To 31-DEC-12	119	97.78	104.10	99.79	15.42	104.32	47.29	461.82	95.52 to 99.89	111,617	111,385
01-JAN-13 To 31-MAR-13	72	97.51	101.11	96.02	15.82	105.30	67.46	226.68	92.58 to 102.18	121,869	117,015
01-APR-13 To 30-JUN-13	151	91.41	93.36	91.63	12.34	101.89	61.07	164.90	88.55 to 94.50	118,004	108,122
01-JUL-13 To 30-SEP-13	125	94.66	98.13	92.74	15.06	105.81	63.99	265.40	92.46 to 98.33	129,828	120,402
01-OCT-13 To 31-DEC-13	79	94.89	97.16	94.15	12.91	103.20	68.15	215.54	91.41 to 98.16	124,403	117,120
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14	78	91.32	95.00	90.15	15.29	105.38	67.74	227.31	88.04 to 98.38	129,394	116,651
01-JUL-14 To 30-SEP-14	121	91.29	93.33	90.22	13.41	103.45	65.03	199.39	88.81 to 95.31	131,790	118,901
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	467	95.52	98.57	94.57	14.57	104.23	47.29	461.82	94.13 to 96.82	120,138	113,611
01-OCT-13 To 30-SEP-14	278	92.94	94.89	91.28	13.79	103.95	65.03	227.31	90.27 to 95.32	129,018	117,764
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	427	94.32	96.77	93.17	13.97	103.86	61.07	265.40	92.58 to 96.20	123,301	114,881
<u>ALL</u>	745	94.66	97.19	93.28	14.31	104.19	47.29	461.82	93.32 to 96.20	123,452	115,161

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	574	93.67	95.16	92.47	12.39	102.91	61.07	250.76	92.36 to 94.97	127,078	117,507
02	25	96.58	102.58	91.24	20.86	112.43	64.64	265.40	86.90 to 104.56	82,084	74,894
03	21	95.43	106.23	94.00	24.36	113.01	64.68	227.31	87.64 to 121.89	92,357	86,812
04	38	99.54	100.91	100.40	18.49	100.51	63.99	177.93	88.12 to 107.89	51,766	51,975
05	12	101.45	130.31	107.21	41.00	121.55	47.29	461.82	96.20 to 120.27	54,658	58,597
06	43	98.33	102.87	98.50	15.60	104.44	73.21	180.80	90.48 to 100.74	151,220	148,944
08	7	103.97	106.76	104.97	10.53	101.71	87.49	131.24	87.49 to 131.24	60,800	63,822
09	11	92.13	90.32	90.86	09.38	99.41	65.30	102.74	76.87 to 101.70	372,864	338,765
10	14	99.75	102.25	100.72	20.28	101.52	66.68	140.68	76.36 to 135.36	98,893	99,605
<u>ALL</u>	745	94.66	97.19	93.28	14.31	104.19	47.29	461.82	93.32 to 96.20	123,452	115,161

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	745	94.66	97.19	93.28	14.31	104.19	47.29	461.82	93.32 to 96.20	123,452	115,161
06											
07											
<u>ALL</u>	745	94.66	97.19	93.28	14.31	104.19	47.29	461.82	93.32 to 96.20	123,452	115,161

**27 Dodge**  
**RESIDENTIAL**

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

Qualified

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 Total Assessed Value : 85,794,738  
 Avg. Adj. Sales Price : 123,452  
 Avg. Assessed Value : 115,161

MEDIAN : 95  
 WGT. MEAN : 93  
 MEAN : 97  
 COD : 14.31  
 PRD : 104.19

COV : 25.89  
 STD : 25.16  
 Avg. Abs. Dev : 13.55  
 MAX Sales Ratio : 461.82  
 MIN Sales Ratio : 47.29

95% Median C.I. : 93.32 to 96.20  
 95% Wgt. Mean C.I. : 92.19 to 94.38  
 95% Mean C.I. : 95.38 to 99.00

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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	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	13	113.59	153.90	132.87	60.43	115.83	47.29	461.82	84.21 to 227.31	8,962	11,907	
Less Than 30,000	34	106.70	131.11	120.73	42.43	108.60	47.29	461.82	97.78 to 135.36	17,149	20,704	
___Ranges Excl. Low \$___												
Greater Than 4,999	745	94.66	97.19	93.28	14.31	104.19	47.29	461.82	93.32 to 96.20	123,452	115,161	
Greater Than 14,999	732	94.54	96.19	93.23	13.22	103.17	61.07	250.76	93.18 to 96.14	125,485	116,994	
Greater Than 29,999	711	94.39	95.57	93.11	12.62	102.64	61.07	250.76	92.90 to 95.52	128,535	119,678	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	13	113.59	153.90	132.87	60.43	115.83	47.29	461.82	84.21 to 227.31	8,962	11,907	
15,000 TO 29,999	21	104.67	117.00	117.71	29.02	99.40	67.18	223.58	93.18 to 140.90	22,217	26,150	
30,000 TO 59,999	69	104.13	110.93	109.35	20.21	101.44	63.99	250.76	99.89 to 107.23	46,242	50,566	
60,000 TO 99,999	214	96.64	98.40	97.94	12.93	100.47	64.68	205.59	94.16 to 99.08	81,240	79,570	
100,000 TO 149,999	237	92.08	92.02	91.82	10.57	100.22	61.07	140.68	89.69 to 94.39	123,083	113,016	
150,000 TO 249,999	145	92.58	91.77	91.59	09.82	100.20	62.32	127.85	90.30 to 95.35	179,807	164,678	
250,000 TO 499,999	43	89.91	90.22	90.46	09.75	99.73	70.70	122.35	83.91 to 95.51	316,619	286,424	
500,000 TO 999,999	3	76.87	81.76	81.56	06.79	100.25	76.38	92.03	N/A	651,667	531,473	
1,000,000 +												
___ALL___	745	94.66	97.19	93.28	14.31	104.19	47.29	461.82	93.32 to 96.20	123,452	115,161	

**27 Dodge**  
**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 : 73  
Total Sales Price : 17,744,669  
Total Adj. Sales Price : 17,764,669  
Total Assessed Value : 18,482,899  
Avg. Adj. Sales Price : 243,352  
Avg. Assessed Value : 253,190

MEDIAN : 93  
WGT. MEAN : 104  
MEAN : 108  
COD : 30.69  
PRD : 103.82

COV : 68.77  
STD : 74.28  
Avg. Abs. Dev : 28.57  
MAX Sales Ratio : 673.97  
MIN Sales Ratio : 48.74

95% Median C.I. : 87.10 to 100.00  
95% Wgt. Mean C.I. : 86.30 to 121.79  
95% Mean C.I. : 90.97 to 125.05

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<b>DATE OF SALE *</b>											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-11 To 31-DEC-11	14	89.67	92.20	80.00	17.48	115.25	68.25	128.16	74.61 to 107.25	374,321	299,474	
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	104.15	95.20	38.77	109.40	63.58	214.38	63.58 to 214.38	271,214	258,198	
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	95.41	116.13	128.77	37.55	90.18	70.50	206.05	74.70 to 171.72	205,378	264,465	
01-JAN-13 To 31-MAR-13	1	118.23	118.23	118.23	00.00	100.00	118.23	118.23	N/A	140,000	165,515	
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	6	93.75	92.63	92.21	12.06	100.46	71.26	113.46	71.26 to 113.46	523,764	482,986	
01-OCT-13 To 31-DEC-13	5	93.09	101.24	90.32	21.95	112.09	72.80	146.70	N/A	70,000	63,222	
01-JAN-14 To 31-MAR-14												
01-APR-14 To 30-JUN-14	4	91.54	89.43	92.27	25.69	96.92	48.74	125.91	N/A	181,725	167,684	
01-JUL-14 To 30-SEP-14	3	87.84	89.36	89.07	10.31	100.33	76.53	103.72	N/A	98,833	88,028	
<u>Study Yrs</u>												
01-OCT-11 To 30-SEP-12	39	92.67	112.63	103.32	36.26	109.01	63.58	673.97	83.58 to 100.26	268,889	277,825	
01-OCT-12 To 30-SEP-13	22	97.90	107.28	108.34	24.97	99.02	70.50	206.05	86.35 to 113.46	268,392	290,763	
01-OCT-13 To 30-SEP-14	12	90.47	94.34	91.08	21.07	103.58	48.74	146.70	76.53 to 110.94	114,450	104,244	
<u>Calendar Yrs</u>												
01-JAN-12 To 31-DEC-12	37	95.13	121.49	127.31	43.14	95.43	63.58	673.97	86.52 to 102.20	208,397	265,301	
01-JAN-13 To 31-DEC-13	15	97.00	98.19	93.38	14.71	105.15	71.26	146.70	82.69 to 110.94	252,672	235,954	
<u>ALL</u>	73	93.09	108.01	104.04	30.69	103.82	48.74	673.97	87.10 to 100.00	243,352	253,190	

<b>VALUATION GROUPING</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	55	92.67	112.10	104.71	34.47	107.06	63.58	673.97	86.52 to 100.26	308,567	323,102	
02	18	98.95	95.52	89.76	17.79	106.42	48.74	146.70	74.96 to 107.25	44,083	39,571	
<u>ALL</u>	73	93.09	108.01	104.04	30.69	103.82	48.74	673.97	87.10 to 100.00	243,352	253,190	

<b>PROPERTY TYPE *</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02	6	86.79	89.30	73.64	18.27	121.27	68.25	114.04	68.25 to 114.04	427,500	314,832	
03	60	95.86	109.76	107.72	31.61	101.89	48.74	673.97	86.66 to 100.26	232,828	250,793	
04	7	93.09	109.07	125.72	24.98	86.76	80.21	214.38	80.21 to 214.38	175,714	220,900	
<u>ALL</u>	73	93.09	108.01	104.04	30.69	103.82	48.74	673.97	87.10 to 100.00	243,352	253,190	

**27 Dodge**  
**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 : 73  
Total Sales Price : 17,744,669  
Total Adj. Sales Price : 17,764,669  
Total Assessed Value : 18,482,899  
Avg. Adj. Sales Price : 243,352  
Avg. Assessed Value : 253,190

MEDIAN : 93  
WGT. MEAN : 104  
MEAN : 108  
COD : 30.69  
PRD : 103.82

COV : 68.77  
STD : 74.28  
Avg. Abs. Dev : 28.57  
MAX Sales Ratio : 673.97  
MIN Sales Ratio : 48.74

95% Median C.I. : 87.10 to 100.00  
95% Wgt. Mean C.I. : 86.30 to 121.79  
95% Mean C.I. : 90.97 to 125.05

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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	3	102.57	103.27	102.61	02.36	100.64	100.00	107.25	N/A	6,000	6,157	
Less Than 30,000	8	101.29	104.15	102.46	16.25	101.65	74.96	146.70	74.96 to 146.70	15,438	15,817	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	72	92.88	108.02	104.04	30.98	103.83	48.74	673.97	87.10 to 100.00	246,676	256,647	
Greater Than 14,999	70	91.87	108.21	104.04	31.94	104.01	48.74	673.97	86.66 to 99.74	253,524	263,778	
Greater Than 29,999	65	92.67	108.49	104.05	32.20	104.27	48.74	673.97	86.52 to 99.74	271,403	282,406	
<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	2	101.29	101.29	101.29	01.27	100.00	100.00	102.57	N/A	7,000	7,090	
15,000 TO 29,999	5	88.37	104.67	102.43	24.94	102.19	74.96	146.70	N/A	21,100	21,613	
30,000 TO 59,999	15	95.13	100.10	102.66	21.58	97.51	70.64	206.05	76.53 to 103.72	48,967	50,272	
60,000 TO 99,999	14	86.81	85.99	84.70	14.64	101.52	48.74	110.94	70.78 to 102.20	80,821	68,454	
100,000 TO 149,999	11	96.59	95.07	95.30	13.48	99.76	72.80	118.23	74.22 to 114.04	123,273	117,474	
150,000 TO 249,999	9	90.49	160.66	150.57	82.12	106.70	76.81	673.97	87.84 to 126.54	177,950	267,936	
250,000 TO 499,999	7	100.00	125.10	125.15	44.30	99.96	70.50	214.38	70.50 to 214.38	345,605	432,536	
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 +	5	76.81	81.13	80.47	16.96	100.82	63.58	100.00	N/A	1,597,717	1,285,728	
<u>ALL</u>	73	93.09	108.01	104.04	30.69	103.82	48.74	673.97	87.10 to 100.00	243,352	253,190	

**27 Dodge**  
**COMMERCIAL**

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

Qualified

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

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95% Wgt. Mean C.I. : 86.30 to 121.79  
95% Mean C.I. : 90.97 to 125.05

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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
326	1	74.22	74.22	74.22	00.00	100.00	74.22	74.22	N/A	102,500	76,080
343	2	81.79	81.79	81.08	22.26	100.88	63.58	100.00	N/A	1,040,500	843,628
344	9	100.00	107.81	101.15	21.67	106.58	74.61	206.05	86.66 to 122.65	127,222	128,682
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	2	108.49	108.49	95.96	16.06	113.06	91.07	125.91	N/A	178,117	170,928
351	2	110.83	110.83	106.84	32.36	103.73	74.96	146.70	N/A	22,500	24,040
352	8	86.79	89.60	75.63	16.10	118.47	68.25	114.04	68.25 to 114.04	401,875	303,954
353	14	95.86	97.84	112.24	15.98	87.17	72.80	141.72	76.53 to 118.23	119,679	134,325
386	2	138.59	138.59	161.26	44.58	85.94	76.81	200.36	N/A	276,500	445,895
391	1	102.57	102.57	102.57	00.00	100.00	102.57	102.57	N/A	7,000	7,180
406	8	94.95	93.90	94.12	10.95	99.77	74.49	108.00	74.49 to 108.00	92,000	86,589
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
442	2	65.72	65.72	60.91	25.84	107.90	48.74	82.69	N/A	69,750	42,485
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	93.09	93.09	93.09	00.00	100.00	93.09	93.09	N/A	87,500	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
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
494	1	214.38	214.38	214.38	00.00	100.00	214.38	214.38	N/A	320,000	686,015
528	6	89.89	90.70	85.13	12.43	106.54	71.26	113.46	71.26 to 113.46	116,333	99,033
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>73</u>	<u>93.09</u>	<u>108.01</u>	<u>104.04</u>	<u>30.69</u>	<u>103.82</u>	<u>48.74</u>	<u>673.97</u>	<u>87.10 to 100.00</u>	<u>243,352</u>	<u>253,190</u>

**27 Dodge**  
**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 : 75  
Total Sales Price : 71,315,527  
Total Adj. Sales Price : 72,183,067  
Total Assessed Value : 49,549,864  
Avg. Adj. Sales Price : 962,441  
Avg. Assessed Value : 660,665

MEDIAN : 70  
WGT. MEAN : 69  
MEAN : 74  
COD : 22.74  
PRD : 108.23

COV : 30.77  
STD : 22.86  
Avg. Abs. Dev : 16.00  
MAX Sales Ratio : 166.90  
MIN Sales Ratio : 23.64

95% Median C.I. : 66.44 to 74.30  
95% Wgt. Mean C.I. : 62.74 to 74.55  
95% Mean C.I. : 69.12 to 79.46

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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	8	80.34	76.25	76.09	11.54	100.21	58.61	90.25	58.61 to 90.25	837,096	636,941
01-JAN-12 To 31-MAR-12	5	71.90	81.98	76.59	16.80	107.04	68.69	125.07	N/A	884,792	677,673
01-APR-12 To 30-JUN-12	5	83.45	93.93	80.91	27.47	116.09	67.46	166.90	N/A	945,617	765,118
01-JUL-12 To 30-SEP-12	7	74.68	71.00	61.27	21.84	115.88	48.98	99.71	48.98 to 99.71	866,248	530,785
01-OCT-12 To 31-DEC-12	24	61.17	68.35	65.85	25.13	103.80	23.64	114.97	56.36 to 74.30	1,177,636	775,474
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13	1	58.73	58.73	58.73	00.00	100.00	58.73	58.73	N/A	632,000	371,170
01-JUL-13 To 30-SEP-13											
01-OCT-13 To 31-DEC-13	14	64.60	72.27	65.69	26.66	110.02	47.54	140.75	53.95 to 97.09	957,132	628,757
01-JAN-14 To 31-MAR-14	4	68.98	66.20	63.62	06.38	104.06	54.80	72.04	N/A	1,228,989	781,859
01-APR-14 To 30-JUN-14	4	84.26	83.42	82.46	11.63	101.16	71.49	93.65	N/A	528,569	435,877
01-JUL-14 To 30-SEP-14	3	84.53	91.88	91.92	17.09	99.96	73.88	117.24	N/A	315,057	289,603
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	25	74.68	79.46	73.13	20.55	108.66	48.98	166.90	68.69 to 83.50	876,502	640,999
01-OCT-12 To 30-SEP-13	25	60.73	67.96	65.69	24.44	103.46	23.64	114.97	56.91 to 73.58	1,155,811	759,301
01-OCT-13 To 30-SEP-14	25	69.15	75.43	68.03	23.24	110.88	47.54	140.75	63.59 to 81.44	855,010	581,694
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	41	70.25	73.58	67.94	24.11	108.30	23.64	166.90	60.33 to 74.33	1,060,465	720,508
01-JAN-13 To 31-DEC-13	15	63.59	71.37	65.38	25.79	109.16	47.54	140.75	55.63 to 81.44	935,457	611,585
<u>ALL</u>	75	70.35	74.29	68.64	22.74	108.23	23.64	166.90	66.44 to 74.30	962,441	660,665

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	75	70.35	74.29	68.64	22.74	108.23	23.64	166.90	66.44 to 74.30	962,441	660,665
<u>ALL</u>	75	70.35	74.29	68.64	22.74	108.23	23.64	166.90	66.44 to 74.30	962,441	660,665

**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
<u>Irrigated</u>											
County	8	74.90	78.14	71.59	25.46	109.15	55.34	110.68	55.34 to 110.68	860,600	616,067
1	8	74.90	78.14	71.59	25.46	109.15	55.34	110.68	55.34 to 110.68	860,600	616,067
<u>Dry</u>											
County	31	70.25	72.00	67.08	15.54	107.33	48.43	117.24	63.59 to 75.75	719,256	482,480
1	31	70.25	72.00	67.08	15.54	107.33	48.43	117.24	63.59 to 75.75	719,256	482,480
<u>ALL</u>	75	70.35	74.29	68.64	22.74	108.23	23.64	166.90	66.44 to 74.30	962,441	660,665

**27 Dodge**  
**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

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MEDIAN : 70  
 WGT. MEAN : 69  
 MEAN : 74  
 COD : 22.74  
 PRD : 108.23

COV : 30.77  
 STD : 22.86  
 Avg. Abs. Dev : 16.00  
 MAX Sales Ratio : 166.90  
 MIN Sales Ratio : 23.64

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 95% Wgt. Mean C.I. : 62.74 to 74.55  
 95% Mean C.I. : 69.12 to 79.46

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**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	25	70.47	75.41	67.48	27.81	111.75	47.54	125.07	55.94 to 90.25	1,052,868	710,502
1	25	70.47	75.41	67.48	27.81	111.75	47.54	125.07	55.94 to 90.25	1,052,868	710,502
<b>_____Dry_____</b>											
County	36	69.63	70.42	65.81	15.71	107.01	48.43	117.24	60.73 to 74.33	718,550	472,900
1	36	69.63	70.42	65.81	15.71	107.01	48.43	117.24	60.73 to 74.33	718,550	472,900
<b>_____ALL_____</b>											
	75	70.35	74.29	68.64	22.74	108.23	23.64	166.90	66.44 to 74.30	962,441	660,665



<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 19,990</b>	<b>Value : 3,405,204,378</b>	<b>Growth 22,636,750</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>	479	6,640,090	188	15,034,445	97	3,824,300	764	25,498,835	
<b>02. Res Improve Land</b>	10,969	160,016,370	1,108	30,006,915	994	45,578,860	13,071	235,602,145	
<b>03. Res Improvements</b>	10,969	905,111,613	1,108	91,726,674	994	121,596,116	13,071	1,118,434,403	
<b>04. Res Total</b>	11,448	1,071,768,073	1,296	136,768,034	1,091	170,999,276	13,835	1,379,535,383	10,476,113
<b>% of Res Total</b>	82.75	77.69	9.37	9.91	7.89	12.40	69.21	40.51	46.28
<b>05. Com UnImp Land</b>	174	9,406,970	44	1,693,805	21	419,845	239	11,520,620	
<b>06. Com Improve Land</b>	1,010	61,037,215	94	4,647,735	23	227,780	1,127	65,912,730	
<b>07. Com Improvements</b>	1,010	205,410,530	94	22,794,806	23	2,133,085	1,127	230,338,421	
<b>08. Com Total</b>	1,184	275,854,715	138	29,136,346	44	2,780,710	1,366	307,771,771	6,479,201
<b>% of Com Total</b>	86.68	89.63	10.10	9.47	3.22	0.90	6.83	9.04	28.62
<b>09. Ind UnImp Land</b>	53	2,170,175	31	1,417,010	0	0	84	3,587,185	
<b>10. Ind Improve Land</b>	129	6,293,555	95	5,298,215	2	129,555	226	11,721,325	
<b>11. Ind Improvements</b>	129	55,411,155	95	61,013,376	2	320,890	226	116,745,421	
<b>12. Ind Total</b>	182	63,874,885	126	67,728,601	2	450,445	310	132,053,931	3,879,379
<b>% of Ind Total</b>	58.71	48.37	40.65	51.29	0.65	0.34	1.55	3.88	17.14
<b>13. Rec UnImp Land</b>	0	0	35	1,523,030	117	4,252,555	152	5,775,585	
<b>14. Rec Improve Land</b>	0	0	6	486,650	22	777,425	28	1,264,075	
<b>15. Rec Improvements</b>	0	0	6	131,185	22	470,388	28	601,573	
<b>16. Rec Total</b>	0	0	41	2,140,865	139	5,500,368	180	7,641,233	0
<b>% of Rec Total</b>	0.00	0.00	22.78	28.02	77.22	71.98	0.90	0.22	0.00
<b>Res &amp; Rec Total</b>	11,448	1,071,768,073	1,337	138,908,899	1,230	176,499,644	14,015	1,387,176,616	10,476,113
<b>% of Res &amp; Rec Total</b>	81.68	77.26	9.54	10.01	8.78	12.72	70.11	40.74	46.28
<b>Com &amp; Ind Total</b>	1,366	339,729,600	264	96,864,947	46	3,231,155	1,676	439,825,702	10,358,580
<b>% of Com &amp; Ind Total</b>	81.50	77.24	15.75	22.02	2.74	0.73	8.38	12.92	45.76
<b>17. Taxable Total</b>	12,814	1,411,497,673	1,601	235,773,846	1,276	179,730,799	15,691	1,827,002,318	20,834,693
<b>% of Taxable Total</b>	81.66	77.26	10.20	12.90	8.13	9.84	78.49	53.65	92.04

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	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	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	468	144	184	796

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	9	905,940	379	104,901,770	2,987	1,017,225,415	3,375	1,123,033,125
28. Ag-Improved Land	0	0	95	31,052,135	776	340,475,380	871	371,527,515
29. Ag Improvements	0	0	107	7,987,900	817	75,653,520	924	83,641,420
30. Ag Total							4,299	1,578,202,060

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	66.79	1,431,615	
33. HomeSite Improvements	0	0.00	0	63	0.00	6,502,405	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	14	279.41	858,210	
36. FarmSite Improv Land	0	0.00	0	87	210.98	810,020	
37. FarmSite Improvements	0	0.00	0	99	0.00	1,485,495	
38. FarmSite Total							
39. Road & Ditches	0	1.86	0	0	555.12	0	
40. Other- Non Ag Use	0	0.00	0	0	1.28	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	12	13.00	240,500	13	14.00	259,000	
32. HomeSite Improv Land	581	619.63	11,434,010	644	686.42	12,865,625	
33. HomeSite Improvements	581	0.00	48,827,250	644	0.00	55,329,655	1,631,177
34. HomeSite Total				<b>657</b>	<b>700.42</b>	<b>68,454,280</b>	
35. FarmSite UnImp Land	59	321.99	404,540	73	601.40	1,262,750	
36. FarmSite Improv Land	745	1,808.08	5,273,715	832	2,019.06	6,083,735	
37. FarmSite Improvements	786	0.00	26,826,270	885	0.00	28,311,765	170,880
38. FarmSite Total				<b>958</b>	<b>2,620.46</b>	<b>35,658,250</b>	
39. Road & Ditches	0	6,247.11	0	0	6,804.09	0	
40. Other- Non Ag Use	0	362.02	347,520	0	363.30	347,520	
41. Total Section VI				<b>1,615</b>	<b>10,488.27</b>	<b>104,460,050</b>	<b>1,802,057</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	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	371	24,974.75	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	2,636	209,944.01	0	3,008	234,920.06	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	23,202.56	28.84%	146,116,390	31.47%	6,297.43
46. 1A	6,450.45	8.02%	39,324,915	8.47%	6,096.46
47. 2A1	2,438.50	3.03%	14,371,430	3.10%	5,893.55
48. 2A	22,211.75	27.61%	126,606,975	27.27%	5,700.00
49. 3A1	16,977.66	21.10%	90,356,685	19.46%	5,322.09
50. 3A	4,190.17	5.21%	22,207,895	4.78%	5,300.00
51. 4A1	4,631.11	5.76%	23,605,145	5.08%	5,097.08
52. 4A	354.20	0.44%	1,735,580	0.37%	4,900.00
<b>53. Total</b>	<b>80,456.40</b>	<b>100.00%</b>	<b>464,325,015</b>	<b>100.00%</b>	<b>5,771.14</b>
<b>Dry</b>					
54. 1D1	13,684.45	28.13%	84,831,875	31.15%	6,199.14
55. 1D	7,375.12	15.16%	44,192,930	16.23%	5,992.16
56. 2D1	1,552.67	3.19%	9,005,490	3.31%	5,800.00
57. 2D	7,259.39	14.92%	37,016,320	13.59%	5,099.10
58. 3D1	12,096.31	24.86%	63,258,785	23.23%	5,229.59
59. 3D	3,833.48	7.88%	19,914,760	7.31%	5,194.96
60. 4D1	2,267.09	4.66%	11,324,835	4.16%	4,995.32
61. 4D	585.21	1.20%	2,807,475	1.03%	4,797.38
<b>62. Total</b>	<b>48,653.72</b>	<b>100.00%</b>	<b>272,352,470</b>	<b>100.00%</b>	<b>5,597.77</b>
<b>Grass</b>					
63. 1G1	366.34	6.14%	856,260	6.45%	2,337.34
64. 1G	700.81	11.75%	1,675,450	12.63%	2,390.73
65. 2G1	59.67	1.00%	131,275	0.99%	2,200.02
66. 2G	1,109.86	18.62%	2,522,095	19.01%	2,272.44
67. 3G1	711.47	11.93%	1,656,465	12.49%	2,328.23
68. 3G	1,174.18	19.69%	2,575,900	19.42%	2,193.79
69. 4G1	1,039.34	17.43%	2,213,880	16.69%	2,130.08
70. 4G	800.27	13.42%	1,634,340	12.32%	2,042.24
<b>71. Total</b>	<b>5,961.94</b>	<b>100.00%</b>	<b>13,265,665</b>	<b>100.00%</b>	<b>2,225.06</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>80,456.40</b>	<b>58.29%</b>	<b>464,325,015</b>	<b>61.86%</b>	<b>5,771.14</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>48,653.72</b>	<b>35.25%</b>	<b>272,352,470</b>	<b>36.29%</b>	<b>5,597.77</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>5,961.94</b>	<b>4.32%</b>	<b>13,265,665</b>	<b>1.77%</b>	<b>2,225.06</b>
72. Waste	2,945.36	2.13%	630,440	0.08%	214.05
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>138,017.42</b>	<b>100.00%</b>	<b>750,573,590</b>	<b>100.00%</b>	<b>5,438.25</b>

## 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%	43,897,000	32.16%	5,628.79
46. 1A	5,769.35	22.33%	31,714,735	23.23%	5,497.11
47. 2A1	594.90	2.30%	3,193,310	2.34%	5,367.81
48. 2A	3,628.80	14.05%	18,797,235	13.77%	5,180.01
49. 3A1	2,532.24	9.80%	12,488,640	9.15%	4,931.85
50. 3A	4,401.50	17.04%	21,372,170	15.66%	4,855.66
51. 4A1	788.62	3.05%	3,640,675	2.67%	4,616.51
52. 4A	321.30	1.24%	1,406,160	1.03%	4,376.47
53. Total	25,835.36	100.00%	136,509,925	100.00%	5,283.84
<b>Dry</b>					
54. 1D1	13,239.66	13.83%	72,422,270	15.05%	5,470.10
55. 1D	29,950.50	31.28%	162,270,830	33.73%	5,417.97
56. 2D1	1,374.70	1.44%	7,404,455	1.54%	5,386.23
57. 2D	8,185.88	8.55%	41,748,000	8.68%	5,100.00
58. 3D1	8,693.61	9.08%	42,159,915	8.76%	4,849.53
59. 3D	30,183.08	31.52%	138,479,820	28.78%	4,587.99
60. 4D1	2,825.84	2.95%	11,820,300	2.46%	4,182.93
61. 4D	1,300.97	1.36%	4,786,030	0.99%	3,678.82
62. Total	95,754.24	100.00%	481,091,620	100.00%	5,024.23
<b>Grass</b>					
63. 1G1	395.17	5.53%	816,525	6.33%	2,066.26
64. 1G	1,420.14	19.86%	2,713,790	21.03%	1,910.93
65. 2G1	107.85	1.51%	215,380	1.67%	1,997.03
66. 2G	1,793.72	25.08%	3,377,990	26.18%	1,883.23
67. 3G1	619.75	8.67%	1,031,470	7.99%	1,664.33
68. 3G	1,330.83	18.61%	2,306,370	17.87%	1,733.03
69. 4G1	561.80	7.85%	933,005	7.23%	1,660.74
70. 4G	923.00	12.91%	1,509,295	11.70%	1,635.21
71. Total	7,152.26	100.00%	12,903,825	100.00%	1,804.16
<b>Irrigated Total</b>					
	25,835.36	19.47%	136,509,925	21.62%	5,283.84
<b>Dry Total</b>					
	95,754.24	72.15%	481,091,620	76.21%	5,024.23
<b>Grass Total</b>					
	7,152.26	5.39%	12,903,825	2.04%	1,804.16
72. Waste	3,977.45	3.00%	780,250	0.12%	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	132,719.31	100.00%	631,285,620	100.00%	4,756.55

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%	1,419,425	31.62%	5,746.66
46. 1A	12.50	1.47%	69,100	1.54%	5,528.00
47. 2A1	109.00	12.81%	578,930	12.90%	5,311.28
48. 2A	303.00	35.60%	1,559,390	34.74%	5,146.50
49. 3A1	83.50	9.81%	397,050	8.84%	4,755.09
50. 3A	69.00	8.11%	339,000	7.55%	4,913.04
51. 4A1	21.70	2.55%	102,410	2.28%	4,719.35
52. 4A	5.50	0.65%	23,850	0.53%	4,336.36
<b>53. Total</b>	<b>851.20</b>	<b>100.00%</b>	<b>4,489,155</b>	<b>100.00%</b>	<b>5,273.91</b>
<b>Dry</b>					
54. 1D1	552.70	24.46%	2,975,910	26.61%	5,384.31
55. 1D	118.60	5.25%	636,280	5.69%	5,364.92
56. 2D1	102.70	4.55%	542,290	4.85%	5,280.33
57. 2D	709.72	31.41%	3,619,570	32.37%	5,100.00
58. 3D1	343.00	15.18%	1,557,120	13.93%	4,539.71
59. 3D	231.58	10.25%	1,042,275	9.32%	4,500.71
60. 4D1	149.30	6.61%	624,345	5.58%	4,181.82
61. 4D	51.80	2.29%	183,890	1.64%	3,550.00
<b>62. Total</b>	<b>2,259.40</b>	<b>100.00%</b>	<b>11,181,680</b>	<b>100.00%</b>	<b>4,948.96</b>
<b>Grass</b>					
63. 1G1	46.91	6.36%	86,315	7.20%	1,840.01
64. 1G	15.90	2.16%	35,700	2.98%	2,245.28
65. 2G1	2.00	0.27%	3,520	0.29%	1,760.00
66. 2G	181.57	24.63%	349,130	29.13%	1,922.84
67. 3G1	25.00	3.39%	35,470	2.96%	1,418.80
68. 3G	230.05	31.21%	356,810	29.77%	1,551.01
69. 4G1	90.19	12.23%	122,355	10.21%	1,356.64
70. 4G	145.60	19.75%	209,405	17.47%	1,438.22
<b>71. Total</b>	<b>737.22</b>	<b>100.00%</b>	<b>1,198,705</b>	<b>100.00%</b>	<b>1,625.98</b>
<hr/>					
<b>Irrigated Total</b>	<b>851.20</b>	<b>14.93%</b>	<b>4,489,155</b>	<b>25.70%</b>	<b>5,273.91</b>
<b>Dry Total</b>	<b>2,259.40</b>	<b>39.62%</b>	<b>11,181,680</b>	<b>64.02%</b>	<b>4,948.96</b>
<b>Grass Total</b>	<b>737.22</b>	<b>12.93%</b>	<b>1,198,705</b>	<b>6.86%</b>	<b>1,625.98</b>
72. Waste	1,855.04	32.53%	597,245	3.42%	321.96
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>5,702.86</b>	<b>100.00%</b>	<b>17,466,785</b>	<b>100.00%</b>	<b>3,062.81</b>

## 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	25.44%	2,621,140	28.39%	5,761.00
46. 1A	24.50	1.37%	131,940	1.43%	5,385.31
47. 2A1	110.00	6.15%	599,465	6.49%	5,449.68
48. 2A	456.88	25.54%	2,333,040	25.27%	5,106.46
49. 3A1	369.91	20.68%	1,785,955	19.34%	4,828.08
50. 3A	311.50	17.41%	1,481,190	16.04%	4,755.02
51. 4A1	44.50	2.49%	205,275	2.22%	4,612.92
52. 4A	16.50	0.92%	75,890	0.82%	4,599.39
<b>53. Total</b>	<b>1,788.77</b>	<b>100.00%</b>	<b>9,233,895</b>	<b>100.00%</b>	<b>5,162.15</b>
<b>Dry</b>					
54. 1D1	644.98	20.85%	3,578,530	23.04%	5,548.28
55. 1D	129.30	4.18%	726,940	4.68%	5,622.12
56. 2D1	283.65	9.17%	1,512,320	9.74%	5,331.64
57. 2D	905.95	29.28%	4,620,350	29.75%	5,100.01
58. 3D1	677.98	21.91%	3,121,810	20.10%	4,604.58
59. 3D	287.66	9.30%	1,290,895	8.31%	4,487.57
60. 4D1	123.30	3.99%	516,770	3.33%	4,191.16
61. 4D	40.90	1.32%	162,070	1.04%	3,962.59
<b>62. Total</b>	<b>3,093.72</b>	<b>100.00%</b>	<b>15,529,685</b>	<b>100.00%</b>	<b>5,019.74</b>
<b>Grass</b>					
63. 1G1	109.34	13.25%	252,675	18.61%	2,310.91
64. 1G	23.58	2.86%	31,155	2.29%	1,321.25
65. 2G1	21.80	2.64%	39,030	2.87%	1,790.37
66. 2G	174.65	21.17%	305,545	22.50%	1,749.47
67. 3G1	66.50	8.06%	73,915	5.44%	1,111.50
68. 3G	202.21	24.51%	314,525	23.16%	1,555.44
69. 4G1	82.50	10.00%	127,550	9.39%	1,546.06
70. 4G	144.50	17.51%	213,480	15.72%	1,477.37
<b>71. Total</b>	<b>825.08</b>	<b>100.00%</b>	<b>1,357,875</b>	<b>100.00%</b>	<b>1,645.75</b>
<b>Irrigated Total</b>	<b>1,788.77</b>	<b>20.13%</b>	<b>9,233,895</b>	<b>34.33%</b>	<b>5,162.15</b>
<b>Dry Total</b>	<b>3,093.72</b>	<b>34.82%</b>	<b>15,529,685</b>	<b>57.74%</b>	<b>5,019.74</b>
<b>Grass Total</b>	<b>825.08</b>	<b>9.29%</b>	<b>1,357,875</b>	<b>5.05%</b>	<b>1,645.75</b>
72. Waste	3,176.71	35.76%	772,255	2.87%	243.10
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>8,884.28</b>	<b>100.00%</b>	<b>26,893,710</b>	<b>100.00%</b>	<b>3,027.11</b>

## 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	11.19%	1,288,565	12.98%	5,881.44
46. 1A	0.00	0.00%	0	0.00%	0.00
47. 2A1	168.00	8.58%	864,120	8.71%	5,143.57
48. 2A	667.41	34.10%	3,381,835	34.07%	5,067.10
49. 3A1	24.00	1.23%	114,630	1.15%	4,776.25
50. 3A	864.20	44.16%	4,212,850	42.45%	4,874.86
51. 4A1	5.00	0.26%	22,950	0.23%	4,590.00
52. 4A	9.40	0.48%	40,230	0.41%	4,279.79
<b>53. Total</b>	<b>1,957.10</b>	<b>100.00%</b>	<b>9,925,180</b>	<b>100.00%</b>	<b>5,071.37</b>
<b>Dry</b>					
54. 1D1	105.81	11.35%	572,185	12.38%	5,407.66
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	10.50	1.13%	56,925	1.23%	5,421.43
57. 2D	480.22	51.53%	2,423,625	52.44%	5,046.91
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	309.38	33.20%	1,468,765	31.78%	4,747.45
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	26.00	2.79%	99,800	2.16%	3,838.46
<b>62. Total</b>	<b>931.91</b>	<b>100.00%</b>	<b>4,621,300</b>	<b>100.00%</b>	<b>4,958.96</b>
<b>Grass</b>					
63. 1G1	7.00	0.91%	12,880	1.01%	1,840.00
64. 1G	22.72	2.97%	77,135	6.06%	3,395.03
65. 2G1	2.00	0.26%	3,520	0.28%	1,760.00
66. 2G	172.75	22.55%	315,200	24.78%	1,824.60
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	306.12	39.96%	502,770	39.53%	1,642.40
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	255.56	33.36%	360,340	28.33%	1,410.00
<b>71. Total</b>	<b>766.15</b>	<b>100.00%</b>	<b>1,271,845</b>	<b>100.00%</b>	<b>1,660.05</b>
<b>Irrigated Total</b>	<b>1,957.10</b>	<b>36.60%</b>	<b>9,925,180</b>	<b>61.23%</b>	<b>5,071.37</b>
<b>Dry Total</b>	<b>931.91</b>	<b>17.43%</b>	<b>4,621,300</b>	<b>28.51%</b>	<b>4,958.96</b>
<b>Grass Total</b>	<b>766.15</b>	<b>14.33%</b>	<b>1,271,845</b>	<b>7.85%</b>	<b>1,660.05</b>
72. Waste	1,687.34	31.55%	392,340	2.42%	232.52
73. Other	5.00	0.09%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>5,347.50</b>	<b>100.00%</b>	<b>16,210,665</b>	<b>100.00%</b>	<b>3,031.45</b>

## 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%	425,655	100.00%	5,080.02
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%	425,655	100.00%	5,080.02
<b>Dry</b>					
54. 1D1	0.50	0.47%	2,680	0.49%	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	106.81	99.53%	544,730	99.51%	5,099.99
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	107.31	100.00%	547,410	100.00%	5,101.20
<b>Grass</b>					
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
<b>Irrigated Total</b>					
	83.79	43.14%	425,655	43.57%	5,080.02
<b>Dry Total</b>					
	107.31	55.25%	547,410	56.03%	5,101.20
<b>Grass Total</b>					
	2.12	1.09%	3,645	0.37%	1,719.34
72. Waste	1.00	0.51%	200	0.02%	200.00
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	194.22	100.00%	976,910	100.00%	5,029.91

## 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%	1,320,735	8.85%	5,579.08
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%	9,837,450	65.91%	5,102.33
49. 3A1	747.96	25.35%	3,578,950	23.98%	4,784.95
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
<b>53. Total</b>	<b>2,950.45</b>	<b>100.00%</b>	<b>14,924,570</b>	<b>100.00%</b>	<b>5,058.40</b>
<b>Dry</b>					
54. 1D1	102.78	7.61%	550,655	8.51%	5,357.61
55. 1D	0.00	0.00%	0	0.00%	0.00
56. 2D1	10.70	0.79%	56,920	0.88%	5,319.63
57. 2D	483.15	35.79%	2,463,940	38.07%	5,099.74
58. 3D1	728.15	53.94%	3,288,370	50.81%	4,516.06
59. 3D	25.10	1.86%	111,445	1.72%	4,440.04
60. 4D1	0.00	0.00%	0	0.00%	0.00
61. 4D	0.00	0.00%	0	0.00%	0.00
<b>62. Total</b>	<b>1,349.88</b>	<b>100.00%</b>	<b>6,471,330</b>	<b>100.00%</b>	<b>4,794.00</b>
<b>Grass</b>					
63. 1G1	6.00	11.36%	11,040	13.55%	1,840.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.70	1.32%	1,230	1.51%	1,757.14
66. 2G	12.00	22.71%	20,640	25.34%	1,720.00
67. 3G1	7.00	13.25%	8,750	10.74%	1,250.00
68. 3G	19.14	36.22%	28,520	35.01%	1,490.07
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	8.00	15.14%	11,280	13.85%	1,410.00
<b>71. Total</b>	<b>52.84</b>	<b>100.00%</b>	<b>81,460</b>	<b>100.00%</b>	<b>1,541.64</b>
<b>Irrigated Total</b>	<b>2,950.45</b>	<b>66.68%</b>	<b>14,924,570</b>	<b>69.44%</b>	<b>5,058.40</b>
<b>Dry Total</b>	<b>1,349.88</b>	<b>30.51%</b>	<b>6,471,330</b>	<b>30.11%</b>	<b>4,794.00</b>
<b>Grass Total</b>	<b>52.84</b>	<b>1.19%</b>	<b>81,460</b>	<b>0.38%</b>	<b>1,541.64</b>
72. Waste	71.36	1.61%	14,275	0.07%	200.04
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>4,424.53</b>	<b>100.00%</b>	<b>21,491,635</b>	<b>100.00%</b>	<b>4,857.38</b>

## 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	1.69%	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%	2,865,980	65.05%	5,102.06
49. 3A1	303.10	34.31%	1,441,245	32.71%	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%	4,405,655	100.00%	4,987.55
<b>Dry</b>					
54. 1D1	119.01	14.24%	644,740	14.99%	5,417.53
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	38.05%	5,099.97
58. 3D1	392.80	47.00%	2,009,310	46.71%	5,115.35
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%	4,301,280	100.00%	5,146.86
<b>Grass</b>					
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
<b>Irrigated Total</b>					
	883.33	47.45%	4,405,655	49.82%	4,987.55
<b>Dry Total</b>					
	835.71	44.89%	4,301,280	48.64%	5,146.86
<b>Grass Total</b>					
	70.16	3.77%	121,640	1.38%	1,733.75
72. Waste	72.59	3.90%	14,520	0.16%	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%	8,843,095	100.00%	4,749.78

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
<b>Dry</b>					
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
<b>Grass</b>					
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/>					
<b>Irrigated Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Dry Total</b>	0.00	0.00%	0	0.00%	0.00
<b>Grass Total</b>	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
<b>76. Irrigated</b>	49.23	290,830	12,502.26	67,213,655	102,254.91	576,734,565	114,806.40	644,239,050
<b>77. Dry Land</b>	109.96	603,860	11,960.16	61,851,015	140,915.77	733,641,900	152,985.89	796,096,775
<b>78. Grass</b>	5.00	9,000	1,815.87	3,306,755	13,746.90	26,888,905	15,567.77	30,204,660
<b>79. Waste</b>	11.24	2,250	1,677.35	464,135	12,103.53	2,735,140	13,792.12	3,201,525
<b>80. Other</b>	0.00	0	0.00	0	5.00	0	5.00	0
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>175.43</b>	<b>905,940</b>	<b>27,955.64</b>	<b>132,835,560</b>	<b>269,026.11</b>	<b>1,340,000,510</b>	<b>297,157.18</b>	<b>1,473,742,010</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	114,806.40	38.63%	644,239,050	43.71%	5,611.53
<b>Dry Land</b>	152,985.89	51.48%	796,096,775	54.02%	5,203.73
<b>Grass</b>	15,567.77	5.24%	30,204,660	2.05%	1,940.20
<b>Waste</b>	13,792.12	4.64%	3,201,525	0.22%	232.13
<b>Other</b>	5.00	0.00%	0	0.00%	0.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>297,157.18</b>	<b>100.00%</b>	<b>1,473,742,010</b>	<b>100.00%</b>	<b>4,959.47</b>

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

27 Dodge

	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	1,362,797,229	1,379,535,383	16,738,154	1.23%	10,476,113	0.46%
02. Recreational	7,681,993	7,641,233	-40,760	-0.53%	0	-0.53%
03. Ag-Homesite Land, Ag-Res Dwelling	67,545,205	68,454,280	909,075	1.35%	1,631,177	-1.07%
<b>04. Total Residential (sum lines 1-3)</b>	<b>1,438,024,427</b>	<b>1,455,630,896</b>	<b>17,606,469</b>	<b>1.22%</b>	<b>12,107,290</b>	<b>0.38%</b>
05. Commercial	303,730,951	307,771,771	4,040,820	1.33%	6,479,201	-0.80%
06. Industrial	129,393,741	132,053,931	2,660,190	2.06%	3,879,379	-0.94%
07. Ag-Farmsite Land, Outbuildings	35,788,455	35,658,250	-130,205	-0.36%	170,880	-0.84%
08. Minerals	0	0	0		0	
<b>09. Total Commercial (sum lines 5-8)</b>	<b>468,913,147</b>	<b>475,483,952</b>	<b>6,570,805</b>	<b>1.40%</b>	<b>10,529,460</b>	<b>-0.84%</b>
<b>10. Total Non-Agland Real Property</b>	<b>1,906,937,574</b>	<b>1,931,462,368</b>	<b>24,524,794</b>	<b>1.29%</b>	<b>22,636,750</b>	<b>0.10%</b>
11. Irrigated	588,419,045	644,239,050	55,820,005	9.49%		
12. Dryland	752,632,635	796,096,775	43,464,140	5.77%		
13. Grassland	26,735,525	30,204,660	3,469,135	12.98%		
14. Wasteland	3,220,695	3,201,525	-19,170	-0.60%		
15. Other Agland	336,890	0	-336,890	-100.00%		
<b>16. Total Agricultural Land</b>	<b>1,371,344,790</b>	<b>1,473,742,010</b>	<b>102,397,220</b>	<b>7.47%</b>		
<b>17. Total Value of all Real Property</b> (Locally Assessed)	<b>3,278,282,364</b>	<b>3,405,204,378</b>	<b>126,922,014</b>	<b>3.87%</b>	<b>22,636,750</b>	<b>3.18%</b>

**2014 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 2014 County Abstract, Dodge County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value Base
Residential	13,844	69.00%	42.00%
Commercial	1355	7.00%	9.00%
Industrial	306	2.00%	4.00%
Recreational	180	1.00%	0.20%
Agricultural	4279	21.00%	45.00%
Game & Parks	3	.00%	.00%
Agricultural land - taxable acres		297,098.43	

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 2014 an estimated 475 building permits and/or information statements were filed for new property construction/additions in the county.

For more information see 2014 Reports & Opinion, Abstract and Assessor Survey.

### **Current Resources:**

#### **A. Staff/Budget/Training**

1 County Assessor, 2 Assessment Assistant, 2 Assessment Clerk, 1 Lead Appraiser Assistant, and 2 Appraiser Assistant I.

The total budget for Dodge County for 2013/2014 was \$472,220. Included in the total budget was the initial setup of the Assessment office for Dodge County returning from State function which consisted of a budget \$25,000 for new equipment and a deputy salary. \$181,935 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.

#### **B. Cadastral Maps**

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

#### **C. Property Record Cards**

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

#### **D. Software for CAMA, Assessment Administration, GIS**

Dodge County went live with the Orion CAMA and assessment administration software in June of 2011. Dodge County contracted with GIS Workshop for GIS mapping with a deliverable date

of July 1, 2013. However, Dodge County has now contracted with a new GIS company, Schneider, whom is currently working on the development of the Dodge County Beacon site. Agridata program is used to assist with FSA records and Agland inquiries.

**E. Web based – property record information access**

Property record cards are available online.

**Current Assessment Procedures for Real Property:**

**A. Discover, List & Inventory all property.**

Real estate transfer statements (Form 521) are filed at the Register of Deeds (in either paper or electronic form) and processed daily. The assessment staff performs all ownership changes in the 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 2014:**

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD*</u>
Residential	95	14.32	103.48
Commercial	97	26.73	101.77
Agricultural Land	74	30.31	112.80
Special Value Agland	74	30.31	112.80

\*COD means coefficient of dispersion and PRD means price related differential.

For more information regarding statistical measures see 2014 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 2014, 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 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 to eliminate discrepancies in similar properties and maintain statutory ratio between assessments and market values. Revalue Fremont when necessary based on information and market data obtained.

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

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

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

Redefine market areas and special value areas based on sales information

**Assessment Actions Planned for Assessment Year 2015:**

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. .

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

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

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

Review land along the Platte and Elkhorn rivers.

**Assessment Actions Planned for the Assessment Year 2016:**

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 recreational and 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: Finish review of Fremont and surrounding area, revalue when complete. Begin review of small town commercial properties.

Agricultural Land: Continue review of farm properties as well as rural residential acreages in county. Redefine market areas and special valuation areas based on sales information if needed. Review land along the Platte and Elkhorn rivers.

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

**Record Maintenance, Mapping updates, & Ownership changes**

Deeds are received daily from the Register of Deeds office. Sales are updated in the computer and in the cadastral maps. Splits and new subdivisions are also completed in the computer system, cadastral maps updated for ownership and parcel size accordingly. 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 2014 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. Due to lack of response in previous tax years and due to the amount of potential discrepancies in personal property for the 2013 tax year, the assessor's office mailed all preprinted personal property returns for the 2014 tax year.

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

Dodge County currently has 107 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 1,283 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 8 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. County Assessor 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 \_\_\_\_\_ 7/30/2014

Brittney King  
County Assessor

## 2015 Assessment Survey for Dodge County

### A. Staffing and Funding Information

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

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Tyler
2.	<b>CAMA software:</b>
	Tyler
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessment Staff
5.	<b>Does the county have GIS software?</b>
	Yes, available for use; however there is still clean-up work occurring
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes, beacon.schneidercorp.com Nebraska Dodge County
7.	<b>Who maintains the GIS software and maps?</b>
	Schneider Corp
8.	<b>Personal Property software:</b>
	Tyler

## 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>
	Dodge, Fremont, Hooper, Inglewood, Nickerson, North Bend, Scribner, Snyder, Uehling, Winslow
4.	<b>When was zoning implemented?</b>
	1974

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	None
2.	<b>GIS Services:</b>
	Beacon
3.	<b>Other services:</b>
	CAMA application support – Tyler; GIS website support – Beacon

### E. Appraisal /Listing Services

1.	<b>Does the county employ outside help for appraisal or listing services?</b>
	No
2.	<b>If so, is the appraisal or listing service performed under contract?</b>
	N/A
3.	<b>What appraisal certifications or qualifications does the County require?</b>
	Real Property Appraisal or Real Estate training and/or experience. Course work, training, etc. as deemed necessary by County.
4.	<b>Have the existing contracts been approved by the PTA?</b>
	N/A
5.	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	N/A



# 2015 Certification for Dodge 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 Dodge 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



