



2016 REPORTS & OPINIONS

DAWES COUNTY



Pete Ricketts
Governor

STATE OF NEBRASKA

DEPARTMENT OF REVENUE
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April 8, 2016

Commissioner Salmon:

The Property Tax Administrator has compiled the 2016 Reports and Opinions of the Property Tax Administrator for Dawes County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Dawes County.

The information contained within the County Reports of the Appendices was provided by the county assessor pursuant to [Neb. Rev. Stat. § 77-1514](#).

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator
402-471-5962

cc: Lindy Coleman, Dawes County Assessor

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Introduction

[Neb. Rev. Stat. § 77-5027](#) provides that the Property Tax Administrator (PTA) shall prepare and deliver an annual Reports and Opinions (R&O) document to each county and to the Tax Equalization and Review Commission (Commission). This will contain statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property within each county. In addition to an opinion of the level of value and quality of assessment in the county, the PTA may make nonbinding recommendations for subclass adjustments for consideration by the Commission.

The statistical and narrative reports contained in the R&O of the PTA provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county is a conclusion based upon all the data provided by the county assessor and gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the state-wide sales file that contains all arm's-length transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sale file, the Division prepares a statistical analysis comparing assessments to sale prices. After determining if the sales represent the class or subclass of properties being measured, inferences are drawn regarding the assessment level and quality of assessment of the class or subclass being evaluated. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions on both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level—however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the Division's analysis is presented and contained within the correlation sections for Residential, Commercial, and Agricultural land.

Statistical Analysis:

In determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable level. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based on the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. The coefficient produced by this calculation is referred to as the Price Related Differential (PRD) and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average deviation from the median and is expressed as a percentage of the median. A COD of 15 percent indicates that half of the assessment ratios are expected to fall within 15 percent of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

Pursuant to [Neb. Rev. Stat. § 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property. Nebraska Statutes do not provide for a range of acceptability for the COD or PRD; however, the IAAO establishes the following range of acceptability:

Property Class	COD	PRD
Residential	.05 -.15	.98-1.03
Newer Residential	.05 -.10	.98-1.03
Commercial	.05 -.20	.98-1.03
Agricultural Land	.05 -.25	.98-1.03

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted methods are used in the county assessor’s effort to establish uniform and proportionate valuations.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to Neb. Rev. Stat. § 77-1327, the Division audits a random sample from the county registers of deeds records to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The county’s sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm’s-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices are necessary to ensure the statistical analysis is based on an unbiased sample of sales.

Valuation groupings and market areas are also examined to identify whether the areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the Division ensures intra-county equalization exists. The progress of the county’s six-year inspection cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

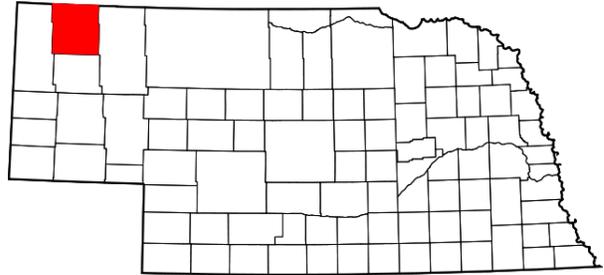
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on the local market, and agricultural outbuildings and sites are reviewed as well.

The comprehensive review of assessment practices is conducted throughout the year. Issues are presented to the county assessor for clarification. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA’s conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

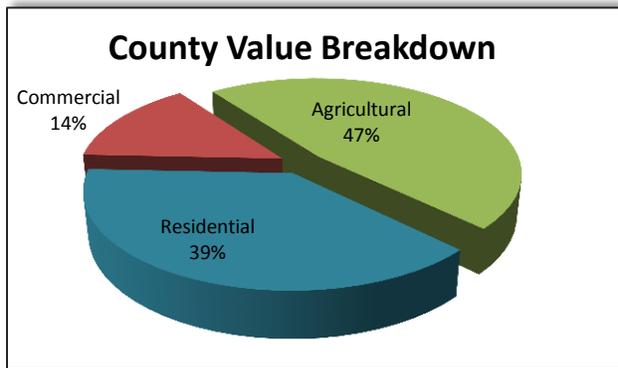
**Further information may be found in Exhibit 94 at <http://www.terc.ne.gov/2016/2016-exhibit-list.shtml>*

County Overview

With a total area of 1,396 square miles, Dawes had 9,042 residents, per the Census Bureau Quick Facts for 2014, a slight population decline from the 2010 US Census. In a review of the past fifty years, Dawes has maintained a steady population (Nebraska Department of Economic Development). Reports indicated that 63% of county residents were homeowners and 75% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Dawes convene in and around Chadron, the county seat. Per the latest information available from the U.S. Census Bureau, there were 277 employer establishments in Dawes. County-wide employment was at 5,170 people, a 2% loss relative to the 2010 Census (Nebraska Department of Labor).



Simultaneously, the agricultural economy has remained another strong anchor for Dawes that has fortified the local rural area economies. Dawes is included in the Upper Niobrara White Natural Resources District (NRD). Grass land makes up a majority of the land in the county. When compared against the top crops of the other counties in Nebraska, Dawes ranks first in spring wheat for grain (USDA AgCensus).

Dawes County Quick Facts	
Founded	1885
Namesake	Former Governor James W. Dawes
Region	Panhandle
County Seat	Chadron
Other Communities	Crawford Whitney
Most Populated	Chadron (5,787) -1% from 2010 US Census

Census Bureau Quick Facts 2014/Nebraska Dept of Economic Development

2016 Residential Correlation for Dawes County

Assessment Actions

For the current assessment year, the county assessor addressed the residential property class by completing the rural residential and suburban review. After conducting a statistical analysis of the remaining valuation groups, Crawford (VG 16) residential lots and improvements were increased to bring the level of value within the statutory range. Additionally, all pickup work was completed by the county, including onsite inspections of any remodeling or additions.

Description of Analysis

Valuation Grouping	Description
10	All residential parcels within the city of Chadron.
16	Residential properties within the town of Crawford.
20	All rural residential parcels.
22	Whitney—a village located between Chadron and Crawford.

The county assessor values residential parcels utilizing four valuation groupings based on “County Assessor Location.” A review of Dawes County’s statistical analysis reveals 208 qualified residential sales, representing all four valuation groupings. Valuation group 10 (Chadron) constitutes about 72% of the sample and is the only grouping that exhibits a viable residential market. Two of the three overall measures of central tendency are within acceptable range (the median and the weighted mean), and three of the valuation groupings that have a significant amount of sales also have two of the overall measures within range.

	2015 CTL County Total	2016 Form 45 County Total	Value Difference (2016 form 45 - 2015 CTL)	Percent Change	2016 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	227,865,128	240,111,670	12,246,542	5.37%	1,307,340	4.80%
02. Recreational	22,655	30,740	8,085	35.69%	0	35.69%
03. Ag-Homesite Land, Ag-Res Dwelling	58,524,060	58,561,935	37,875	0.06%	0	0.06%
04. Total Residential (sum lines 1-3)	286,411,843	298,704,345	12,292,502	4.29%	1,307,340	3.84%

The trend for the residential market appears to be somewhat rising as evidenced by an approximate 4% increase (excluding growth) for residential property as a whole as indicated by the residential portion of the “2016 County Abstract of Assessment for Real Property, Form 45 Compared with the 2015 Certificate of Taxes Levied (CTL).”

2016 Residential Correlation for Dawes County

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any incongruities are noted and discussed with the county assessor for further action.

One of the areas addressed included sales qualification and verification. Dawes County's sales verification process includes a questionnaire that is mailed to all residential, commercial and agricultural buyers (with the exception of those transactions as normally suggested for exclusion by the IAAO). The estimated rate of return is slightly better than 50%. If a questionnaire is not returned, the county assessor or her staff will attempt to contact the buyer and seller by telephone to verify the sales data. The Division's review inspects the non-qualified sales to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the Assessor and a consideration of verification documentation. The review of Dawes County 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.

The county's inspection and review cycle for all real property was discussed with the county assessor. All residential property in Dawes County has been inspected during the first six-year review cycle. As mentioned above, the rural residential and suburban subclasses were reviewed for the current assessment year.

Valuation groups were also examined to ensure that the groupings defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the county has adequately identified economic areas for the residential property class.

Equalization and Quality of Assessment

A review of all relevant information indicate that the quality of assessment for the residential property class meets professionally accepted mass appraisal standards and is believed to be in general compliance. Both the statistics and the assessment practices suggest that residential assessments are valued within the acceptable parameters, and therefore considered equalized.

2016 Residential Correlation for Dawes County

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
10	149	94.60	100.06	91.32	20.66	109.57
16	33	100.32	113.33	100.18	27.14	113.13
20	23	99.15	99.59	99.25	10.72	100.34
22	3	99.29	100.50	100.88	02.86	99.62

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Dawes County is 97%.

2016 Commercial Correlation for Dawes County

Assessment Actions

For the current assessment year, the County completed all pickup work, including on-site inspections of any remodeling and new additions.

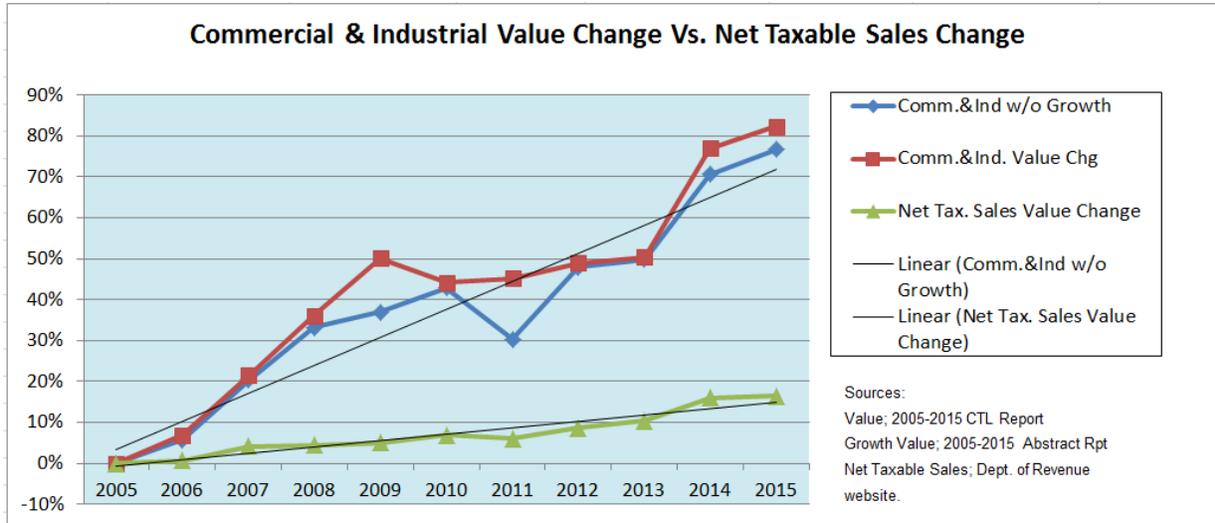
Description of Analysis

Valuation Grouping	Definition
10	Commercial parcels within the city of Chadron.
16	All commercial properties within the town of Crawford.
20	Rural: all commercial parcels outside of the towns and villages; would also include suburban.
22	Whitney: commercial property within the village of Whitney.

Commercial parcels in Dawes County are valued utilizing four valuation groupings based primarily on “Assessor Location.” A review of the commercial statistical profile indicates thirty-two sales deemed qualified by the county assessor. All four valuation groupings are represented in the current sales sample (although only the first two have significant sales). Two of the three measures of central tendency for this valuation group are within acceptable range (the median and the weighted mean). The mean is positively skewed by an outlying sale with an assessment to sale price ratio of 189%.

Determination of overall commercial activity within the county included the Analysis of Net Taxable Sales—non-Motor Vehicle (http://revenue.nebraska.gov/research/salestax_data.html) that would be one modest indicator of commercial market activity. The Net Taxable Sales by business classification is comprised of fourteen codes—from Agriculture to Public Administration. The three largest business classifications in Dawes County that provide the majority of Net Taxable Sales are: Retail Trade, Other Services and Accommodation and Food Services.

2016 Commercial Correlation for Dawes County



Net Taxable Sales for the last eleven years indicates an average of 1.55% net increase over this period of time. Comparing this figure to the Annual Percent Change in Assessed Value shown in Chart 2 of Exhibit 23B (2.98% annual percent change excluding growth for the same time period) indicates slightly more than one point difference. Only one of the last ten years has a negative figure in the Percent Change to Net Taxable sales.

This would tend to indicate that over the indicated time period, commercial value within the county has generally followed a modest indicator of commercial market activity. Although the “Percent Change Excluding Growth” column for total commercial property taken from the “2016 County Abstract of Assessment for Real Property, Form 45 Compared with the 2015 [CTL],” indicates a rather large overall negative number, it should be noted that this figure is skewed by the 31% drop in mineral value (and for Dawes County, this would be Uranium).

05. Commercial	79,485,557	80,144,215	658,658	0.83%	1,033,635	-0.47%
06. Industrial	467,613	487,959	20,346	4.35%	43,145	-4.88%
07. Ag-Farmsite Land, Outbuildings	15,899,370	16,445,165	545,795	3.43%	1,464,920	-5.78%
08. Minerals	19,738,825	13,598,926	-6,139,899	-31.11	0	-31.11
09. Total Commercial (sum lines 5-8)	115,591,365	110,676,265	-4,915,100	-4.25%	2,541,700	-6.45%

There are thirteen different occupancy codes represented in the sales sample. These codes were condensed into six occupancy series in order to potentially create a subclass based on primary use of the parcels. None of the series exhibits an adequate amount of sales in order to draw conclusions for a particular subclass.

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all

2016 Commercial Correlation for Dawes County

three property classes, and any incongruities are noted and discussed with the county assessor for further action.

One of the areas addressed included sales qualification and verification. The Dawes County Assessor has developed a consistent procedure for both sales qualification and verification. A mailed questionnaire is used to aid in the verification of all commercial sales. The Division's review inspects the non-qualified sales to ensure that the grounds for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. The review of Dawes County 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.

The county's inspection and review cycle for all real property was discussed with the county assessor. All commercial property in Dawes County has last been inspected in assessment year 2013. The County utilizes the services of a contracted appraisal firm (Stanard Appraisal).

Valuation groups and agricultural market areas were also examined to ensure that the group defined is equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the County has adequately identified economic areas for the commercial property class.

Equalization and Quality of Assessment

A review of all relevant information indicates that the quality of assessment for the commercial property class meets professionally accepted mass appraisal standards and is believed to be in general compliance.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
10	19	99.87	104.69	96.68	19.48	108.29
16	11	99.48	105.44	102.80	11.45	102.57
20	1	98.58	98.58	98.58		100.00
22	1	36.38	36.38	36.38		100.00

Level of Value

Based on analysis of all available information, the level of value of the commercial class of real property in Dawes County is 99%.

2016 Agricultural Correlation for Dawes County

Assessment Actions

For assessment year 2016, the assessor updated land use by comparing agricultural parcels to the data from aerial imagery and on-site observation. Taxpayers also notify the county assessor of current land use changes. Rural dwellings and improvements were physically reviewed in assessment year 2014. After the completion of a market analysis, the county assessor made the following overall changes to agricultural land: irrigated land received an approximate 9% increase; dry land was raised 14%, and the grass increased by 15%. All changes were made in order to bring agricultural land closer to 75% of market value.

Description of Analysis

Dawes County recognizes three agricultural market areas based on topography, soil type, availability of water and in the case of one of the areas—non-agricultural influence. Area 1 consists of the land located in the northern portion of the county and has less water for crop production, irrigation and livestock than the other two areas. Area 3 is geographically the Pine Ridge area with an influence by residential and recreational demands. This area is designated a special value area for agricultural purposes. Area 4 is basically the southern portion of the county and has better quality soils (compared to Area 1) and water availability.

Neighboring counties to Dawes include Sioux to the west, Sheridan on the east, and Box Butte to the south. Of the three neighboring counties the two most comparable by soil similarity would be Sioux and Sheridan. Five sales from outside Dawes County were supplemented in the sample to enhance the majority land use (MLU) for grass land.

The statistical sample of twenty-six sales reveals two of the three measures of central tendency within range. By market area, both are within median range and Area 4 has all three measures of central tendency within acceptable range. A review of the statistical profile for the 80% MLU by Market Area indicates that the majority of sales fall within grass land use and Area 4 with the largest sample of the two areas exhibits all three measures within acceptable range.

Assessment Practice Review

Annually, a comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. Any incongruities are noted and discussed with the County Assessor for further action.

One assessment practice reviewed is that of sales qualification and verification. The county's verification and qualification process includes a questionnaire mailed to agricultural buyers. Any non-returned questionnaires are followed-up by attempted telephone contact. The Division reviews the non-qualified sales to ensure that the reasons for disqualifying sales are supported and documented. The review also includes a dialogue with the County Assessor and a

2016 Agricultural Correlation for Dawes County

consideration of verification documentation. It is the practice of the county assessor to consider all sales qualified unless shown to be non-arm's-length. The review of the county revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of agricultural land.

The inspection and review cycle for all real property was also examined. Within the agricultural class rural dwellings and outbuildings were last reviewed in 2014. Aerial imagery and physical inspection are now used to note and pickup any changes to the properties. Land use is updated on a yearly basis, via aerial imagery and physical inspection. The county assessor has assigned one of her staff members to specifically address land use.

The review process also examined the agricultural market areas to ensure that the areas defined are equally subject to a set of economic forces that impact the value of land within the delineated areas. The summary of the market area analysis concluded that Dawes County has adequately identified market areas for the agricultural land class.

Another portion of the assessment practices review relates to how rural residential and recreational land use is identified apart from agricultural land within the county. The county assessor determines rural residential land use first by identifying parcels of less than eighty acres that have a home, and verifying that the primary use of the land does not meet the definition of agricultural or horticultural land. If the land does not meet the definition of agricultural or horticultural land then it is determined to be residential or recreational.

The county utilizes special valuation in Market Area 3. This area is basically the Pine Ridge portion of the county, and non-agricultural influences are residential and recreational use. The special values established are determined by averaging the land values in the two uninfluenced market areas—Area 1 and Area 4.

Equalization

All dwellings located on both agricultural and residential-use land are valued using the same cost index. Farm home sites carry the same value as rural residential home sites, and only the first acre of an unimproved parcel would have a different value.

Agricultural and horticultural land values appear to be equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural and horticultural land in Dawes County complies with professionally accepted mass appraisal standards.

2016 Agricultural Correlation for Dawes County

<u>AREA (MARKET)</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
1	12	72.36	86.45	74.12	31.99	116.64
4	14	71.66	75.28	70.02	17.30	107.51

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
Irrigated						
County	2	74.62	74.62	63.04	17.44	118.37
1	2	74.62	74.62	63.04	17.44	118.37
Dry						
County	1	61.43	61.43	61.43		100.00
1	1	61.43	61.43	61.43		100.00
Grass						
County	18	71.66	83.13	72.92	25.08	114.00
1	7	70.47	91.79	77.67	40.44	118.18
4	11	72.46	77.61	71.21	15.30	108.99
ALL						
10/01/2012 To 09/30/2015	26	71.66	80.44	71.51	24.23	112.49

Level of Value

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

Special Value

Based on analysis of all available information, the level of value for special value land in Dawes County is 72%.

2016 Opinions of the Property Tax Administrator for Dawes County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	97	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	99	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal practices.	No recommendation.
Special Valuation of Agricultural Land	72	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 8th day of April, 2016.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2016 Commission Summary for Dawes County

Residential Real Property - Current

Number of Sales	208	Median	96.60
Total Sales Price	\$18,217,592	Mean	102.12
Total Adj. Sales Price	\$18,222,792	Wgt. Mean	93.42
Total Assessed Value	\$17,023,860	Average Assessed Value of the Base	\$72,660
Avg. Adj. Sales Price	\$87,610	Avg. Assessed Value	\$81,845

Confidence Interval - Current

95% Median C.I	93.79 to 99.17
95% Wgt. Mean C.I	90.63 to 96.21
95% Mean C.I	96.90 to 107.34
% of Value of the Class of all Real Property Value in the	30.92
% of Records Sold in the Study Period	6.29
% of Value Sold in the Study Period	7.09

Residential Real Property - History

Year	Number of Sales	LOV	Median
2015	198	95	94.73
2014	168	96	95.88
2013	174	98	98.16
2012	159	100	99.77

2016 Commission Summary for Dawes County

Commercial Real Property - Current

Number of Sales	32	Median	99.37
Total Sales Price	\$3,331,088	Mean	102.62
Total Adj. Sales Price	\$3,367,525	Wgt. Mean	97.14
Total Assessed Value	\$3,271,370	Average Assessed Value of the Base	\$154,764
Avg. Adj. Sales Price	\$105,235	Avg. Assessed Value	\$102,230

Confidence Interval - Current

95% Median C.I	95.36 to 108.25
95% Wgt. Mean C.I	87.70 to 106.59
95% Mean C.I	92.94 to 112.30
% of Value of the Class of all Real Property Value in the County	10.38
% of Records Sold in the Study Period	6.14
% of Value Sold in the Study Period	4.06

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2015	30	99	99.38
2014	18	99	98.64
2013	26	99	96.86
2012	31	97	96.73

23 Dawes
RESIDENTIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 208
Total Sales Price : 18,217,592
Total Adj. Sales Price : 18,222,792
Total Assessed Value : 17,023,860
Avg. Adj. Sales Price : 87,610
Avg. Assessed Value : 81,845

MEDIAN : 97
WGT. MEAN : 93
MEAN : 102
COD : 20.43
PRD : 109.31

COV : 37.64
STD : 38.44
Avg. Abs. Dev : 19.74
MAX Sales Ratio : 448.41
MIN Sales Ratio : 43.53

95% Median C.I. : 93.79 to 99.17
95% Wgt. Mean C.I. : 90.63 to 96.21
95% Mean C.I. : 96.90 to 107.34

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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-13 To 31-DEC-13	17	96.12	96.31	92.87	23.46	103.70	43.53	135.29	68.75 to 119.34	96,218	89,353
01-JAN-14 To 31-MAR-14	17	100.49	107.83	98.87	16.84	109.06	75.22	157.70	92.95 to 127.17	70,353	69,555
01-APR-14 To 30-JUN-14	30	96.97	99.82	92.35	17.85	108.09	49.69	195.96	89.44 to 100.98	88,566	81,790
01-JUL-14 To 30-SEP-14	34	99.42	104.31	94.24	21.17	110.69	67.98	328.60	86.45 to 104.00	81,924	77,207
01-OCT-14 To 31-DEC-14	26	98.53	105.30	97.82	18.08	107.65	73.24	213.05	88.72 to 108.17	74,218	72,596
01-JAN-15 To 31-MAR-15	21	98.43	112.46	95.14	28.73	118.20	62.44	448.41	85.40 to 110.96	99,940	95,085
01-APR-15 To 30-JUN-15	23	93.06	94.85	91.97	12.97	103.13	63.34	148.88	87.60 to 100.32	89,283	82,116
01-JUL-15 To 30-SEP-15	40	89.90	98.71	89.76	22.09	109.97	57.03	213.80	83.97 to 97.31	96,671	86,769
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	98	98.97	102.16	94.03	19.73	108.65	43.53	328.60	95.39 to 101.41	84,429	79,389
01-OCT-14 To 30-SEP-15	110	94.59	102.08	92.91	20.81	109.87	57.03	448.41	91.47 to 97.90	90,443	84,034
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	107	99.15	103.85	95.11	18.76	109.19	49.69	328.60	96.02 to 101.10	80,075	76,156
<u>ALL</u>	208	96.60	102.12	93.42	20.43	109.31	43.53	448.41	93.79 to 99.17	87,610	81,845

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	149	94.60	100.06	91.32	20.66	109.57	43.53	328.60	91.55 to 97.87	91,105	83,194
16	33	100.32	113.33	100.18	27.14	113.13	65.55	448.41	89.93 to 112.04	43,121	43,199
20	23	99.15	99.59	99.25	10.72	100.34	66.74	135.29	96.61 to 105.05	136,920	135,899
22	3	99.29	100.50	100.88	02.86	99.62	96.84	105.37	N/A	25,333	25,557
<u>ALL</u>	208	96.60	102.12	93.42	20.43	109.31	43.53	448.41	93.79 to 99.17	87,610	81,845

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	208	96.60	102.12	93.42	20.43	109.31	43.53	448.41	93.79 to 99.17	87,610	81,845
06											
07											
<u>ALL</u>	208	96.60	102.12	93.42	20.43	109.31	43.53	448.41	93.79 to 99.17	87,610	81,845

23 Dawes
RESIDENTIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2013 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 208
 Total Sales Price : 18,217,592
 Total Adj. Sales Price : 18,222,792
 Total Assessed Value : 17,023,860
 Avg. Adj. Sales Price : 87,610
 Avg. Assessed Value : 81,845

MEDIAN : 97
 WGT. MEAN : 93
 MEAN : 102
 COD : 20.43
 PRD : 109.31

COV : 37.64
 STD : 38.44
 Avg. Abs. Dev : 19.74
 MAX Sales Ratio : 448.41
 MIN Sales Ratio : 43.53

95% Median C.I. : 93.79 to 99.17
 95% Wgt. Mean C.I. : 90.63 to 96.21
 95% Mean C.I. : 96.90 to 107.34

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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	2	273.85	273.85	237.44	63.74	115.33	99.29	448.41	N/A	5,792	13,753	
Less Than 15,000	8	136.41	195.95	186.90	61.36	104.84	98.43	448.41	98.43 to 448.41	8,437	15,769	
Less Than 30,000	33	110.77	140.14	127.20	40.97	110.17	72.36	448.41	99.29 to 145.65	19,312	24,565	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	206	96.45	100.45	93.33	18.88	107.63	43.53	328.60	93.76 to 99.15	88,404	82,507	
Greater Than 14,999	200	96.10	98.37	93.07	17.22	105.69	43.53	213.80	92.99 to 98.47	90,776	84,489	
Greater Than 29,999	175	94.65	94.95	92.20	15.00	102.98	43.53	163.60	91.55 to 96.96	100,489	92,647	
<u>Incremental Ranges</u>												
0 TO 4,999	2	273.85	273.85	237.44	63.74	115.33	99.29	448.41	N/A	5,792	13,753	
5,000 TO 14,999	6	136.41	169.99	176.43	39.16	96.35	98.43	328.60	98.43 to 328.60	9,319	16,441	
15,000 TO 29,999	25	105.93	122.28	120.13	28.64	101.79	72.36	213.80	97.92 to 132.85	22,792	27,380	
30,000 TO 59,999	41	101.41	103.81	102.45	18.12	101.33	57.93	163.60	89.71 to 112.04	44,421	45,511	
60,000 TO 99,999	52	94.42	95.42	95.38	12.40	100.04	62.44	135.29	91.47 to 99.71	75,683	72,186	
100,000 TO 149,999	50	95.30	90.99	90.84	14.70	100.17	43.53	133.69	85.48 to 98.18	120,051	109,053	
150,000 TO 249,999	30	90.64	90.04	89.71	12.82	100.37	65.81	123.87	80.99 to 96.96	176,122	157,998	
250,000 TO 499,999	2	73.74	73.74	73.91	17.40	99.77	60.91	86.56	N/A	271,250	200,478	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	208	96.60	102.12	93.42	20.43	109.31	43.53	448.41	93.79 to 99.17	87,610	81,845	

23 Dawes
COMMERCIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 32
Total Sales Price : 3,331,088
Total Adj. Sales Price : 3,367,525
Total Assessed Value : 3,271,370
Avg. Adj. Sales Price : 105,235
Avg. Assessed Value : 102,230

MEDIAN : 99
WGT. MEAN : 97
MEAN : 103
COD : 17.59
PRD : 105.64

COV : 27.23
STD : 27.94
Avg. Abs. Dev : 17.48
MAX Sales Ratio : 189.01
MIN Sales Ratio : 36.38

95% Median C.I. : 95.36 to 108.25
95% Wgt. Mean C.I. : 87.70 to 106.59
95% Mean C.I. : 92.94 to 112.30

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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	3	105.73	103.23	104.23	05.30	99.04	93.58	110.38	N/A	190,000	198,042
01-JAN-13 To 31-MAR-13	1	77.05	77.05	77.05	00.00	100.00	77.05	77.05	N/A	260,250	200,520
01-APR-13 To 30-JUN-13	2	101.55	101.55	99.20	03.87	102.37	97.62	105.47	N/A	66,650	66,115
01-JUL-13 To 30-SEP-13	2	97.61	97.61	98.42	01.68	99.18	95.97	99.25	N/A	33,750	33,218
01-OCT-13 To 31-DEC-13	4	99.35	108.71	106.65	10.07	101.93	98.58	137.55	N/A	160,750	171,433
01-JAN-14 To 31-MAR-14	4	98.71	111.11	98.81	16.89	112.45	93.52	153.50	N/A	99,433	98,250
01-APR-14 To 30-JUN-14	2	97.73	97.73	94.97	10.77	102.91	87.20	108.25	N/A	79,250	75,263
01-JUL-14 To 30-SEP-14	3	125.80	117.72	119.77	07.52	98.29	99.48	127.87	N/A	40,500	48,508
01-OCT-14 To 31-DEC-14	2	150.73	150.73	139.08	25.40	108.38	112.45	189.01	N/A	57,500	79,973
01-JAN-15 To 31-MAR-15	2	79.90	79.90	75.49	10.38	105.84	71.61	88.18	N/A	127,998	96,630
01-APR-15 To 30-JUN-15	5	98.91	88.89	102.57	18.52	86.66	36.38	110.51	N/A	87,450	89,694
01-JUL-15 To 30-SEP-15	2	82.63	82.63	48.97	52.03	168.74	39.64	125.62	N/A	103,750	50,803
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	8	98.44	98.13	96.34	07.19	101.86	77.05	110.38	77.05 to 110.38	128,881	124,164
01-OCT-13 To 30-SEP-14	13	99.87	109.84	104.09	14.02	105.52	87.20	153.50	95.36 to 127.87	101,595	105,752
01-OCT-14 To 30-SEP-15	11	98.91	97.36	88.93	29.34	109.48	36.38	189.01	39.64 to 125.62	92,340	82,116
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	9	98.83	101.13	98.27	08.20	102.91	77.05	137.55	95.97 to 105.47	122,672	120,546
01-JAN-14 To 31-DEC-14	11	108.25	117.68	107.10	19.40	109.88	87.20	189.01	93.52 to 153.50	72,066	77,181
<u>ALL</u>	32	99.37	102.62	97.14	17.59	105.64	36.38	189.01	95.36 to 108.25	105,235	102,230

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	19	99.87	104.69	96.68	19.48	108.29	39.64	189.01	93.58 to 110.51	140,367	135,702
16	11	99.48	105.44	102.80	11.45	102.57	88.18	127.87	90.58 to 125.80	42,095	43,273
20	1	98.58	98.58	98.58	00.00	100.00	98.58	98.58	N/A	210,000	207,020
22	1	36.38	36.38	36.38	00.00	100.00	36.38	36.38	N/A	27,500	10,005
<u>ALL</u>	32	99.37	102.62	97.14	17.59	105.64	36.38	189.01	95.36 to 108.25	105,235	102,230

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02	2	98.44	98.44	98.14	00.83	100.31	97.62	99.25	N/A	78,500	77,043
03	30	99.68	102.90	97.10	18.63	105.97	36.38	189.01	95.36 to 108.25	107,018	103,910
04											
<u>ALL</u>	32	99.37	102.62	97.14	17.59	105.64	36.38	189.01	95.36 to 108.25	105,235	102,230

23 Dawes
COMMERCIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 32
Total Sales Price : 3,331,088
Total Adj. Sales Price : 3,367,525
Total Assessed Value : 3,271,370
Avg. Adj. Sales Price : 105,235
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MEDIAN : 99
WGT. MEAN : 97
MEAN : 103
COD : 17.59
PRD : 105.64

COV : 27.23
STD : 27.94
Avg. Abs. Dev : 17.48
MAX Sales Ratio : 189.01
MIN Sales Ratio : 36.38

95% Median C.I. : 95.36 to 108.25
95% Wgt. Mean C.I. : 87.70 to 106.59
95% Mean C.I. : 92.94 to 112.30

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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	2	130.78	130.78	131.06	17.38	99.79	108.05	153.50	N/A	9,875	12,943	
Less Than 30,000	7	108.05	107.55	102.02	22.37	105.42	36.38	153.50	36.38 to 153.50	20,150	20,557	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	32	99.37	102.62	97.14	17.59	105.64	36.38	189.01	95.36 to 108.25	105,235	102,230	
Greater Than 14,999	30	99.08	100.74	96.94	16.69	103.92	36.38	189.01	95.36 to 105.73	111,593	108,183	
Greater Than 29,999	25	98.91	101.24	96.93	14.90	104.45	39.64	189.01	93.58 to 105.73	129,059	125,099	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	2	130.78	130.78	131.06	17.38	99.79	108.05	153.50	N/A	9,875	12,943	
15,000 TO 29,999	5	105.47	98.26	97.29	22.97	101.00	36.38	127.87	N/A	24,260	23,603	
30,000 TO 59,999	7	99.87	113.17	113.71	16.26	99.53	90.58	189.01	90.58 to 189.01	40,429	45,970	
60,000 TO 99,999	4	105.68	106.34	106.69	12.10	99.67	88.18	125.80	N/A	67,250	71,749	
100,000 TO 149,999	5	95.36	102.25	103.55	11.42	98.74	87.20	137.55	N/A	114,300	118,355	
150,000 TO 249,999	5	93.58	81.09	80.93	19.11	100.20	39.64	102.05	N/A	188,745	152,746	
250,000 TO 499,999	4	104.61	99.19	100.34	10.75	98.85	77.05	110.51	N/A	289,813	290,795	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	32	99.37	102.62	97.14	17.59	105.64	36.38	189.01	95.36 to 108.25	105,235	102,230	

23 Dawes
COMMERCIAL

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 32
Total Sales Price : 3,331,088
Total Adj. Sales Price : 3,367,525
Total Assessed Value : 3,271,370
Avg. Adj. Sales Price : 105,235
Avg. Assessed Value : 102,230

MEDIAN : 99
WGT. MEAN : 97
MEAN : 103
COD : 17.59
PRD : 105.64

COV : 27.23
STD : 27.94
Avg. Abs. Dev : 17.48
MAX Sales Ratio : 189.01
MIN Sales Ratio : 36.38

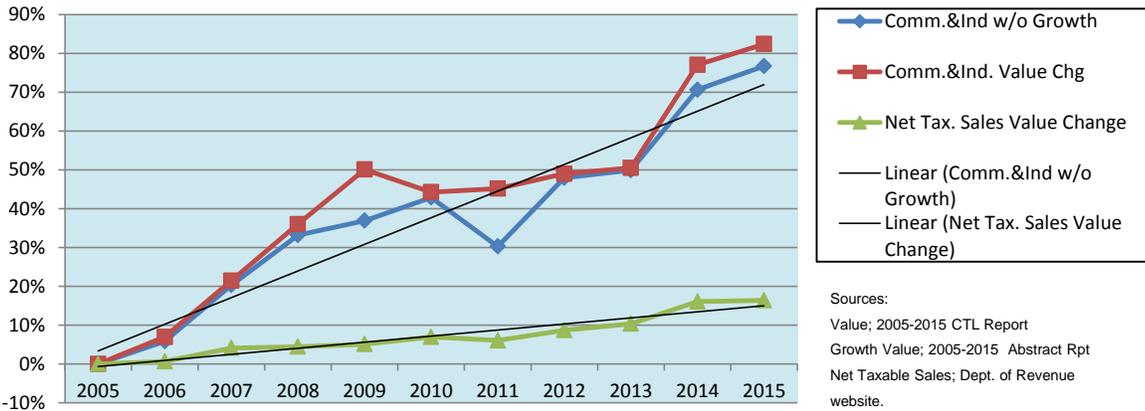
95% Median C.I. : 95.36 to 108.25
95% Wgt. Mean C.I. : 87.70 to 106.59
95% Mean C.I. : 92.94 to 112.30

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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
Blank	3	108.25	105.42	107.44	03.93	98.12	97.62	110.38	N/A	168,000	180,493
300	3	99.25	100.76	103.95	07.35	96.93	90.58	112.45	N/A	51,833	53,878
326	2	103.96	103.96	101.38	03.93	102.54	99.87	108.05	N/A	26,375	26,740
340	1	93.52	93.52	93.52	00.00	100.00	93.52	93.52	N/A	125,000	116,895
341	2	100.48	100.48	101.06	01.56	99.43	98.91	102.05	N/A	111,365	112,545
343	1	110.51	110.51	110.51	00.00	100.00	110.51	110.51	N/A	300,000	331,520
344	4	97.40	102.35	97.80	16.26	104.65	77.05	137.55	N/A	166,813	163,150
350	5	125.62	104.88	75.37	17.28	139.15	39.64	127.87	N/A	65,160	49,110
353	5	98.58	115.02	102.67	22.93	112.03	88.18	189.01	N/A	108,200	111,093
406	2	126.49	126.49	112.99	21.35	111.95	99.48	153.50	N/A	20,000	22,598
423	1	71.61	71.61	71.61	00.00	100.00	71.61	71.61	N/A	195,995	140,355
444	1	87.20	87.20	87.20	00.00	100.00	87.20	87.20	N/A	100,000	87,200
470	1	95.36	95.36	95.36	00.00	100.00	95.36	95.36	N/A	110,000	104,900
558	1	36.38	36.38	36.38	00.00	100.00	36.38	36.38	N/A	27,500	10,005
<u>ALL</u>	32	99.37	102.62	97.14	17.59	105.64	36.38	189.01	95.36 to 108.25	105,235	102,230

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2005	\$ 43,833,710	\$ 551,980	1.26%	\$ 43,281,730	-	\$ 80,202,429	-
2006	\$ 46,879,845	\$ 499,045	1.06%	\$ 46,380,800	5.81%	\$ 80,739,458	0.67%
2007	\$ 53,236,505	\$ 503,930	0.95%	\$ 52,732,575	12.48%	\$ 83,497,790	3.42%
2008	\$ 59,625,763	\$ 1,240,315	2.08%	\$ 58,385,448	9.67%	\$ 83,766,053	0.32%
2009	\$ 65,784,138	\$ 5,772,977	8.78%	\$ 60,011,161	0.65%	\$ 84,279,311	0.61%
2010	\$ 63,226,330	\$ 593,304	0.94%	\$ 62,633,026	-4.79%	\$ 85,750,839	1.75%
2011	\$ 63,626,936	\$ 6,526,320	10.26%	\$ 57,100,616	-9.69%	\$ 85,046,888	-0.82%
2012	\$ 65,315,930	\$ 478,740	0.73%	\$ 64,837,190	1.90%	\$ 87,175,334	2.50%
2013	\$ 65,959,514	\$ 262,500	0.40%	\$ 65,697,014	0.58%	\$ 88,489,176	1.51%
2014	\$ 77,612,084	\$ 2,822,835	3.64%	\$ 74,789,249	13.39%	\$ 93,080,294	5.19%
2015	\$ 79,953,170	\$ 2,483,475	3.11%	\$ 77,469,695	-0.18%	\$ 93,372,773	0.31%
Ann %chg	6.19%			Average	2.98%	1.67%	1.55%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2005	-	-	-
2006	5.81%	6.95%	0.67%
2007	20.30%	21.45%	4.11%
2008	33.20%	36.03%	4.44%
2009	36.91%	50.08%	5.08%
2010	42.89%	44.24%	6.92%
2011	30.27%	45.16%	6.04%
2012	47.92%	49.01%	8.69%
2013	49.88%	50.48%	10.33%
2014	70.62%	77.06%	16.06%
2015	76.74%	82.40%	16.42%

County Number: 23
 County Name: Dawes

23 Dawes
AGRICULTURAL LAND

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 26
Total Sales Price : 12,643,663
Total Adj. Sales Price : 12,413,663
Total Assessed Value : 8,877,497
Avg. Adj. Sales Price : 477,449
Avg. Assessed Value : 341,442

MEDIAN : 72
WGT. MEAN : 72
MEAN : 80
COD : 24.23
PRD : 112.49

COV : 32.77
STD : 26.36
Avg. Abs. Dev : 17.36
MAX Sales Ratio : 167.48
MIN Sales Ratio : 48.12

95% Median C.I. : 66.69 to 87.84
95% Wgt. Mean C.I. : 62.47 to 80.55
95% Mean C.I. : 69.79 to 91.09

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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>Qtrrs</u>											
01-OCT-12 To 31-DEC-12	3	91.41	96.33	104.07	08.14	92.56	87.63	109.95	N/A	209,398	217,913
01-JAN-13 To 31-MAR-13											
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13	3	70.86	68.75	64.44	06.15	106.69	61.16	74.24	N/A	607,333	391,388
01-OCT-13 To 31-DEC-13	2	92.01	92.01	75.92	47.70	121.19	48.12	135.90	N/A	602,697	457,568
01-JAN-14 To 31-MAR-14											
01-APR-14 To 30-JUN-14	1	61.61	61.61	61.61	00.00	100.00	61.61	61.61	N/A	1,788,000	1,101,580
01-JUL-14 To 30-SEP-14	5	69.21	80.03	83.05	17.30	96.36	66.69	105.72	N/A	335,616	278,728
01-OCT-14 To 31-DEC-14	4	73.51	73.72	69.35	06.48	106.30	65.47	82.40	N/A	921,564	639,072
01-JAN-15 To 31-MAR-15	6	79.16	89.44	68.66	33.32	130.27	49.37	167.48	49.37 to 167.48	232,345	159,523
01-APR-15 To 30-JUN-15	1	61.43	61.43	61.43	00.00	100.00	61.43	61.43	N/A	106,670	65,530
01-JUL-15 To 30-SEP-15	1	57.41	57.41	57.41	00.00	100.00	57.41	57.41	N/A	105,000	60,280
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	6	80.94	82.54	74.60	17.04	110.64	61.16	109.95	61.16 to 109.95	408,366	304,651
01-OCT-13 To 30-SEP-14	8	69.03	80.72	73.00	28.12	110.58	48.12	135.90	48.12 to 135.90	583,935	426,295
01-OCT-14 To 30-SEP-15	12	71.47	79.19	68.77	23.72	115.15	49.37	167.48	61.43 to 87.84	440,999	303,270
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	5	70.86	78.06	69.01	28.46	113.11	48.12	135.90	N/A	605,479	417,860
01-JAN-14 To 31-DEC-14	10	70.84	75.66	70.63	13.13	107.12	61.61	105.72	65.47 to 89.68	715,234	505,151
<u>ALL</u>	26	71.66	80.44	71.51	24.23	112.49	48.12	167.48	66.69 to 87.84	477,449	341,442

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	12	72.36	86.45	74.12	31.99	116.64	48.12	167.48	61.61 to 109.95	377,214	279,599
4	14	71.66	75.28	70.02	17.30	107.51	49.37	105.72	61.16 to 91.41	563,364	394,451
<u>ALL</u>	26	71.66	80.44	71.51	24.23	112.49	48.12	167.48	66.69 to 87.84	477,449	341,442

23 Dawes
AGRICULTURAL LAND

PAD 2016 R&O Statistics (Using 2016 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2015 Posted on: 1/1/2016

Number of Sales : 26
Total Sales Price : 12,643,663
Total Adj. Sales Price : 12,413,663
Total Assessed Value : 8,877,497
Avg. Adj. Sales Price : 477,449
Avg. Assessed Value : 341,442

MEDIAN : 72
WGT. MEAN : 72
MEAN : 80
COD : 24.23
PRD : 112.49

COV : 32.77
STD : 26.36
Avg. Abs. Dev : 17.36
MAX Sales Ratio : 167.48
MIN Sales Ratio : 48.12

95% Median C.I. : 66.69 to 87.84
95% Wgt. Mean C.I. : 62.47 to 80.55
95% Mean C.I. : 69.79 to 91.09

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	1	87.63	87.63	87.63	00.00	100.00	87.63	87.63	N/A	104,000	91,140
1	1	87.63	87.63	87.63	00.00	100.00	87.63	87.63	N/A	104,000	91,140
_____Dry_____											
County	1	61.43	61.43	61.43	00.00	100.00	61.43	61.43	N/A	106,670	65,530
1	1	61.43	61.43	61.43	00.00	100.00	61.43	61.43	N/A	106,670	65,530
_____Grass_____											
County	11	72.46	90.67	76.05	32.67	119.22	57.41	167.48	65.47 to 135.90	376,824	286,589
1	3	135.90	124.24	125.61	24.08	98.91	69.33	167.48	N/A	169,540	212,957
4	8	71.66	78.08	69.12	17.23	112.96	57.41	105.72	57.41 to 105.72	454,556	314,201
_____ALL_____	26	71.66	80.44	71.51	24.23	112.49	48.12	167.48	66.69 to 87.84	477,449	341,442

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	2	74.62	74.62	63.04	17.44	118.37	61.61	87.63	N/A	946,000	596,360
1	2	74.62	74.62	63.04	17.44	118.37	61.61	87.63	N/A	946,000	596,360
_____Dry_____											
County	1	61.43	61.43	61.43	00.00	100.00	61.43	61.43	N/A	106,670	65,530
1	1	61.43	61.43	61.43	00.00	100.00	61.43	61.43	N/A	106,670	65,530
_____Grass_____											
County	18	71.66	83.13	72.92	25.08	114.00	48.12	167.48	68.84 to 91.41	364,751	265,981
1	7	70.47	91.79	77.67	40.44	118.18	48.12	167.48	48.12 to 167.48	247,985	192,610
4	11	72.46	77.61	71.21	15.30	108.99	57.41	105.72	65.47 to 92.12	439,056	312,672
_____ALL_____	26	71.66	80.44	71.51	24.23	112.49	48.12	167.48	66.69 to 87.84	477,449	341,442

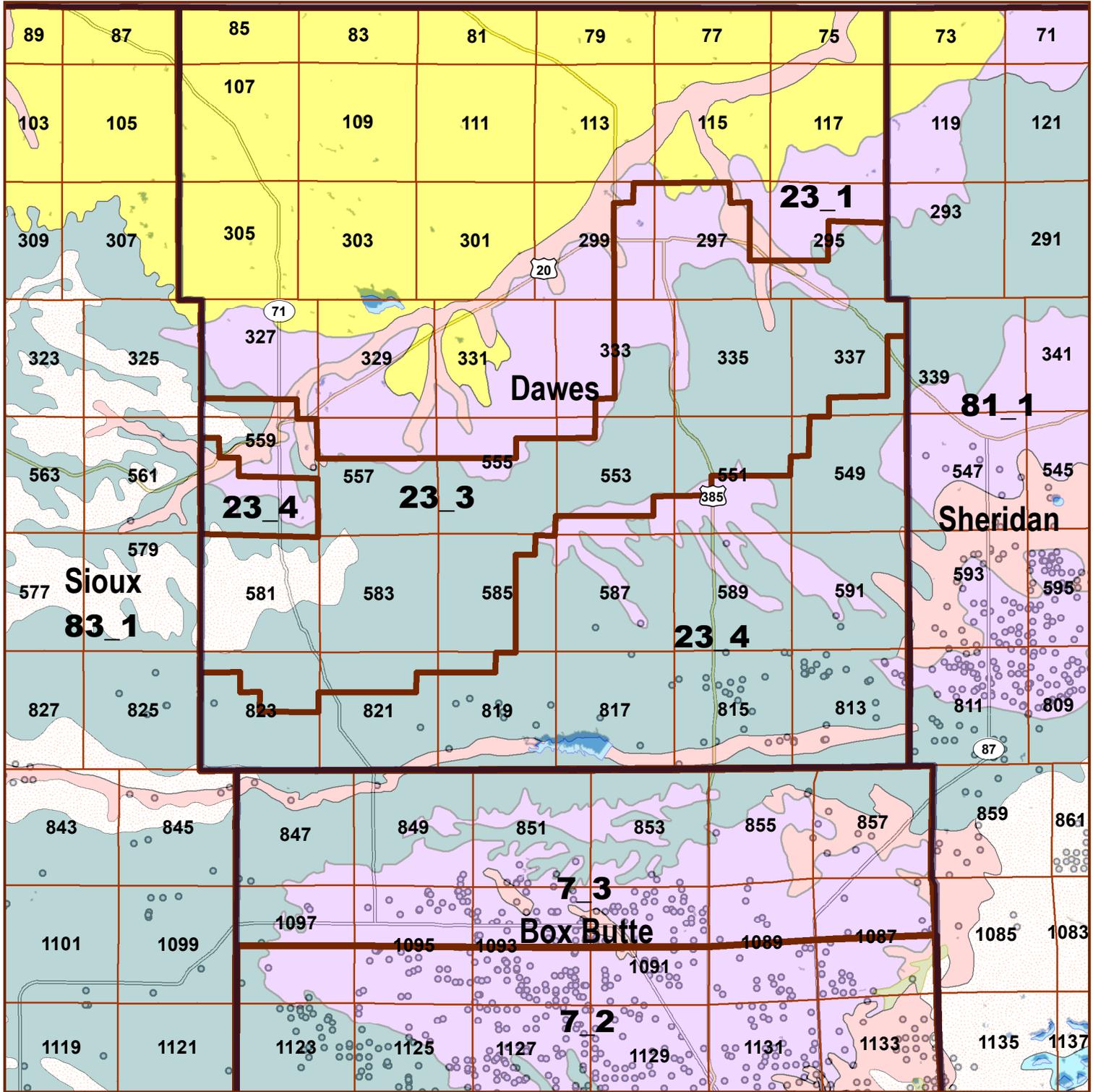
23 Dawes County 2016 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dawes	1	n/a	1,365	1,260	1,260	1,208	1,208	1,181	1,181	1,226
Dawes	4	n/a	2,016	n/a	1,792	1,568	1,568	1,344	1,344	1,729
Sheridan	1	n/a	1,775	1,660	1,605	1,585	1,585	1,570	1,525	1,651
Box Butte	3	n/a	1,981	2,075	1,985	1,800	1,754	1,760	1,793	1,962
Sioux	1	n/a	1,350	1,270	1,270	1,220	1,220	1,180	1,180	1,232

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dawes	1	n/a	693	651	651	604	604	551	551	633
Dawes	4	n/a	825	n/a	775	719	719	656	656	776
Sheridan	1	n/a	690	620	615	600	570	560	550	614
Box Butte	3	n/a	720	720	720	650	650	650	650	711
Sioux	1	n/a	600	495	450	435	435	430	410	458

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dawes	1	n/a	420	394	394	368	368	341	341	352
Dawes	4	n/a	500	467	475	450	450	425	425	440
Sheridan	1	n/a	475	440	440	430	430	385	350	381
Box Butte	3	n/a	427	425	426	425	426	426	426	426
Sioux	1	n/a	400	385	385	380	380	360	340	358

Source: 2016 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.



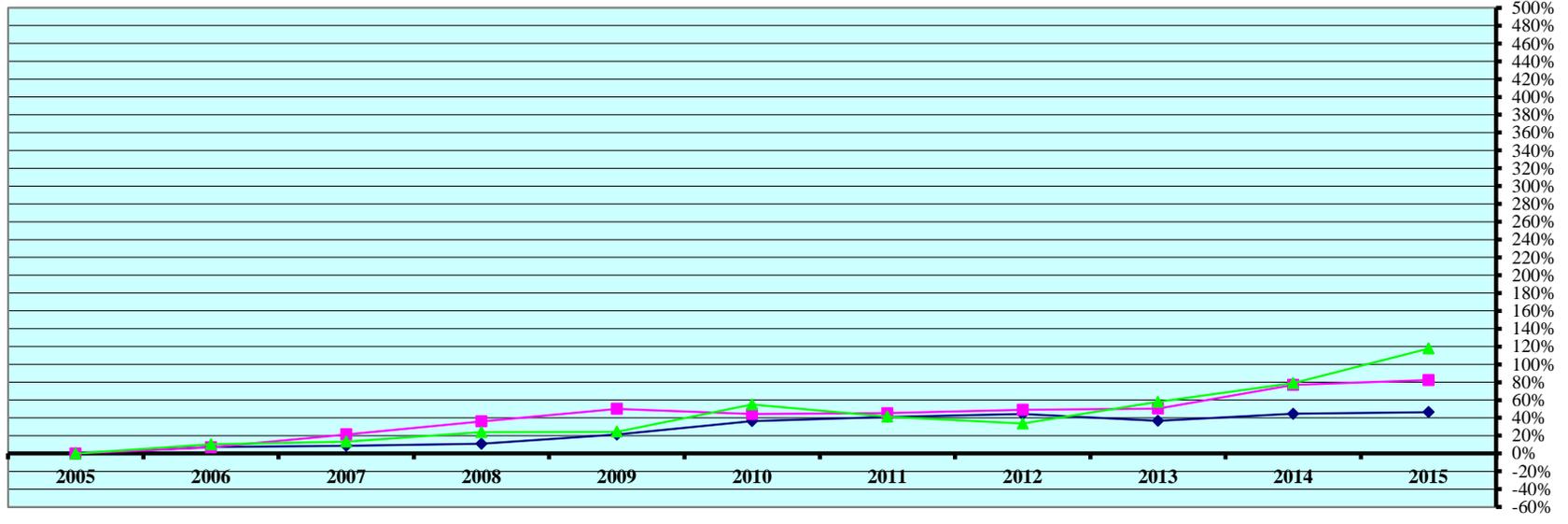
Legend

- County Lines
- Market Areas
- Geo Codes
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Moderately well drained silty soils with clayey subsoils on uplands
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Lakes and Ponds
- Irrigation Wells

Daws County Map



REAL PROPERTY VALUATIONS - Cumulative %Change 2005-2015



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2005	155,735,531	--	--	--	43,833,710	--	--	--	147,430,405	--	--	--
2006	166,977,750	11,242,219	7.22%	7.22%	46,879,845	3,046,135	6.95%	6.95%	162,760,880	15,330,475	10.40%	10.40%
2007	169,289,196	2,311,446	1.38%	8.70%	53,236,505	6,356,660	13.56%	21.45%	167,196,700	4,435,820	2.73%	13.41%
2008	172,779,405	3,490,209	2.06%	10.94%	59,625,763	6,389,258	12.00%	36.03%	182,802,120	15,605,420	9.33%	23.99%
2009	188,943,394	16,163,989	9.36%	21.32%	65,784,138	6,158,375	10.33%	50.08%	183,490,530	688,410	0.38%	24.46%
2010	212,216,347	23,272,953	12.32%	36.27%	63,226,330	-2,557,808	-3.89%	44.24%	228,555,280	45,064,750	24.56%	55.03%
2011	219,606,799	7,390,452	3.48%	41.01%	63,626,936	400,606	0.63%	45.16%	208,453,660	-20,101,620	-8.80%	41.39%
2012	224,738,672	5,131,873	2.34%	44.31%	65,315,930	1,688,994	2.65%	49.01%	197,041,590	-11,412,070	-5.47%	33.65%
2013	212,942,249	-11,796,423	-5.25%	36.73%	65,959,514	643,584	0.99%	50.48%	232,717,870	35,676,280	18.11%	57.85%
2014	225,027,969	12,085,720	5.68%	44.49%	77,612,084	11,652,570	17.67%	77.06%	263,838,235	31,120,365	13.37%	78.96%
2015	227,887,783	2,859,814	1.27%	46.33%	79,953,170	2,341,086	3.02%	82.40%	321,205,640	57,367,405	21.74%	117.87%

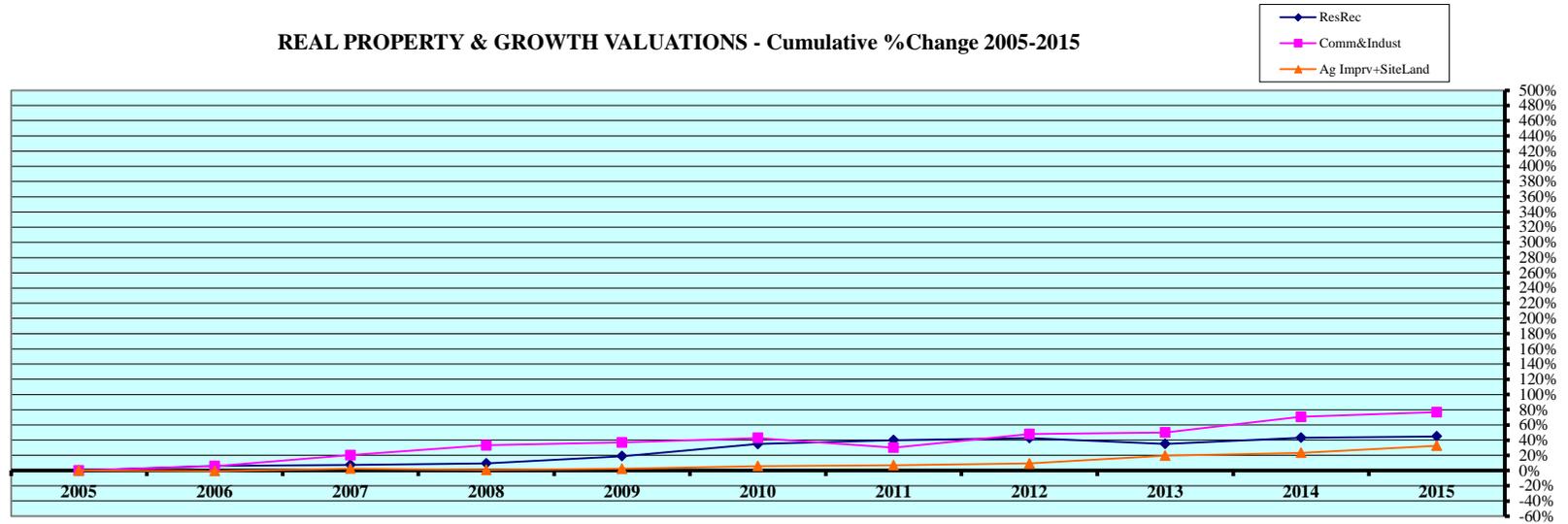
Rate Annual %chg: Residential & Recreational **3.88%** Commercial & Industrial **6.19%** Agricultural Land **8.10%**

Cnty# **23**
County **DAWES**

CHART 1 EXHIBIT 23B Page 1

(1) Residential & Recreational excludes Agric. dwelling & farm home site land. Commercial & Industrial excludes minerals. Agricultural land includes irrigated, dry, grass, waste, & other agland, excludes farm site land.

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2005-2015



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾						
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	
2005	155,735,531	1,002,220	0.64%	154,733,311	--	--	43,833,710	551,980	1.26%	43,281,730	--	--	
2006	166,977,750	1,807,243	1.08%	165,170,507	6.06%	6.06%	46,879,845	499,045	1.06%	46,380,800	5.81%	5.81%	
2007	169,289,196	1,865,977	1.10%	167,423,219	0.27%	7.50%	53,236,505	503,930	0.95%	52,732,575	12.48%	20.30%	
2008	172,779,405	2,291,503	1.33%	170,487,902	0.71%	9.47%	59,625,763	1,240,315	2.08%	58,385,448	9.67%	33.20%	
2009	188,943,394	3,768,391	1.99%	185,175,003	7.17%	18.90%	65,784,138	5,772,977	8.78%	60,011,161	0.65%	36.91%	
2010	212,216,347	2,097,470	0.99%	210,118,877	11.21%	34.92%	63,226,330	593,304	0.94%	62,633,026	-4.79%	42.89%	
2011	219,606,799	1,435,995	0.65%	218,170,804	2.81%	40.09%	63,626,936	6,526,320	10.26%	57,100,616	-9.69%	30.27%	
2012	224,738,672	2,295,993	1.02%	222,442,679	1.29%	42.83%	65,315,930	478,740	0.73%	64,837,190	1.90%	47.92%	
2013	212,942,249	2,526,118	1.19%	210,416,131	-6.37%	35.11%	65,959,514	262,500	0.40%	65,697,014	0.58%	49.88%	
2014	225,027,969	2,008,924	0.89%	223,019,045	4.73%	43.20%	77,612,084	2,822,835	3.64%	74,789,249	13.39%	70.62%	
2015	227,887,783	2,151,360	0.94%	225,736,423	0.31%	44.95%	79,953,170	2,483,475	3.11%	77,469,695	-0.18%	76.74%	
Rate Ann%chg	3.88%			Resid & Rec. w/o growth			6.19%			C & I w/o growth			2.98%

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2005	42,796,485	11,549,725	54,346,210	1,421,105	2.61%	52,925,105	--	--
2006	43,207,245	11,707,336	54,914,581	939,630	1.71%	53,974,951	-0.68%	-0.68%
2007	44,299,040	11,860,927	56,159,967	354,125	0.63%	55,805,842	1.62%	2.69%
2008	45,133,346	12,101,262	57,234,608	2,411,125	4.21%	54,823,483	-2.38%	0.88%
2009	42,894,625	14,437,290	57,331,915	1,717,964	3.00%	55,613,951	-2.83%	2.33%
2010	44,140,870	14,997,935	59,138,805	1,575,543	2.66%	57,563,262	0.40%	5.92%
2011	44,669,335	15,024,380	59,693,715	1,457,579	2.44%	58,236,136	-1.53%	7.16%
2012	45,288,730	15,244,355	60,533,085	1,112,747	1.84%	59,420,338	-0.46%	9.34%
2013	50,367,755	16,448,678	66,816,433	1,881,024	2.82%	64,935,409	7.27%	19.48%
2014	51,142,020	16,351,113	67,493,133	487,090	0.72%	67,006,043	0.28%	23.29%
2015	58,524,060	15,899,370	74,423,430	2,313,595	3.11%	72,109,835	6.84%	32.69%
Rate Ann%chg	3.18%	3.25%	3.19%	Ag Imprv+Site w/o growth			0.85%	

(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property.

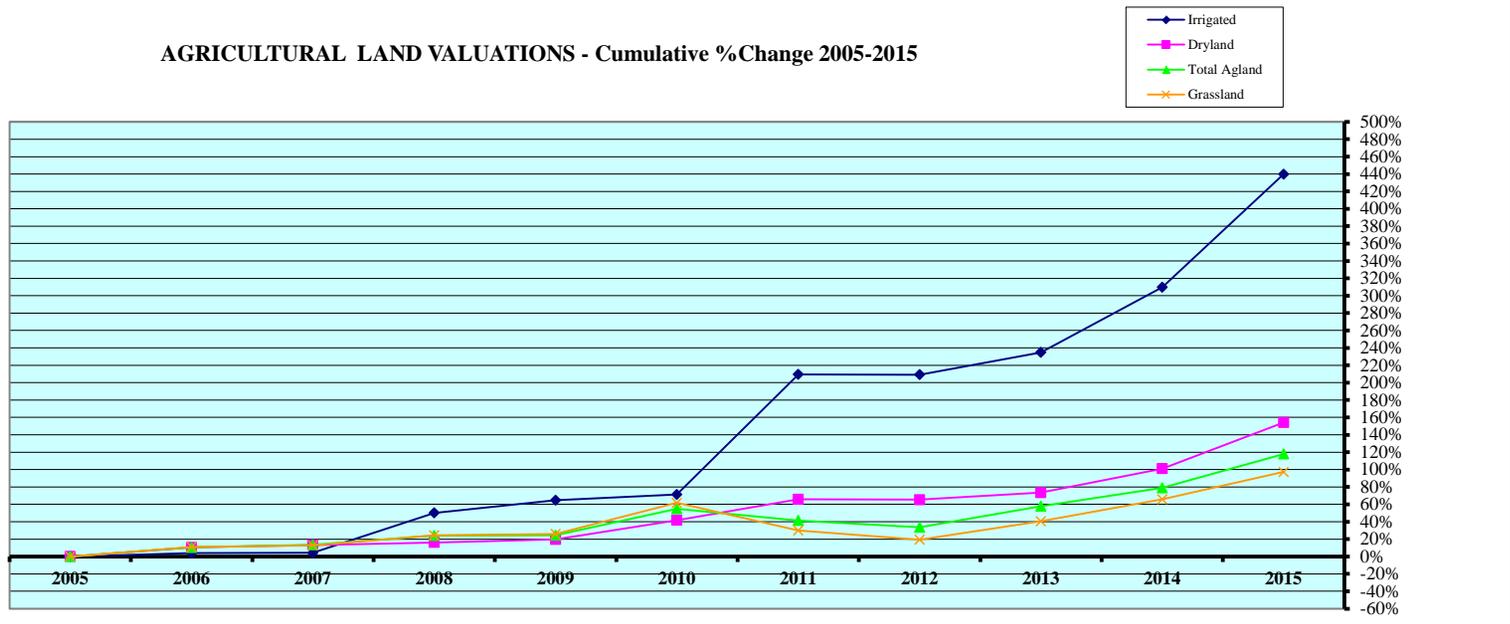
Sources:
Value; 2005 - 2015 CTL
Growth Value; 2005-2015 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division
Prepared as of 03/01/2016

Cnty# 23
County DAWES

CHART 2

AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2005-2015



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2005	4,959,420	--	--	--	30,982,060	--	--	--	108,837,395	--	--	--
2006	5,150,135	190,715	3.85%	3.85%	34,228,720	3,246,660	10.48%	10.48%	120,757,455	11,920,060	10.95%	10.95%
2007	5,163,460	13,325	0.26%	4.11%	35,058,570	829,850	2.42%	13.16%	122,705,790	1,948,335	1.61%	12.74%
2008	7,447,350	2,283,890	44.23%	50.17%	35,956,625	898,055	2.56%	16.06%	135,284,885	12,579,095	10.25%	24.30%
2009	8,170,150	722,800	9.71%	64.74%	37,069,585	1,112,960	3.10%	19.65%	137,136,950	1,852,065	1.37%	26.00%
2010	8,488,365	318,215	3.89%	71.16%	43,887,355	6,817,770	18.39%	41.65%	175,926,540	38,789,590	28.29%	61.64%
2011	15,353,370	6,865,005	80.88%	209.58%	51,328,195	7,440,840	16.95%	65.67%	141,444,235	-34,482,305	-19.60%	29.96%
2012	15,329,840	-23,530	-0.15%	209.11%	51,211,900	-116,295	-0.23%	65.30%	129,904,495	-11,539,740	-8.16%	19.36%
2013	16,600,130	1,270,290	8.29%	234.72%	53,726,350	2,514,450	4.91%	73.41%	152,812,195	22,907,700	17.63%	40.40%
2014	20,322,760	3,722,630	22.43%	309.78%	62,299,430	8,573,080	15.96%	101.08%	180,500,510	27,688,315	18.12%	65.84%
2015	26,767,325	6,444,565	31.71%	439.73%	78,693,105	16,393,675	26.31%	154.00%	214,643,005	34,142,495	18.92%	97.21%

Rate Ann.%chg: Irrigated **18.36%** Dryland **9.77%** Grassland **7.03%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2005	112,315	--	--	--	2,539,215	--	--	--	147,430,405	--	--	--
2006	111,855	-460	-0.41%	-0.41%	2,512,715	-26,500	-1.04%	-1.04%	162,760,880	15,330,475	10.40%	10.40%
2007	112,115	260	0.23%	-0.18%	4,156,765	1,644,050	65.43%	63.70%	167,196,700	4,435,820	2.73%	13.41%
2008	112,115	0	0.00%	-0.18%	4,001,145	-155,620	-3.74%	57.57%	182,802,120	15,605,420	9.33%	23.99%
2009	168,355	56,240	50.16%	49.90%	945,490	-3,055,655	-76.37%	-62.76%	183,490,530	688,410	0.38%	24.46%
2010	168,415	60	0.04%	49.95%	84,605	-860,885	-91.05%	-96.67%	228,555,280	45,064,750	24.56%	55.03%
2011	174,700	6,285	3.73%	55.54%	153,160	68,555	81.03%	-93.97%	208,453,660	-20,101,620	-8.80%	41.39%
2012	175,330	630	0.36%	56.11%	420,025	266,865	174.24%	-83.46%	197,041,590	-11,412,070	-5.47%	33.65%
2013	205,245	29,915	17.06%	82.74%	9,373,950	8,953,925	2131.76%	269.17%	232,717,870	35,676,280	18.11%	57.85%
2014	207,265	2,020	0.98%	84.54%	508,270	-8,865,680	-94.58%	-79.98%	263,838,235	31,120,365	13.37%	78.96%
2015	703,960	496,695	239.64%	526.77%	398,245	-110,025	-21.65%	-84.32%	321,205,640	57,367,405	21.74%	117.87%

Cnty# **23**
County **DAWES**

Rate Ann.%chg: Total Agric Land **8.10%**

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2005-2015 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2005	4,959,420	12,670	391			31,262,785	119,402	262			112,521,760	655,463	172		
2006	5,150,135	12,670	406	3.85%	3.85%	34,746,460	119,045	292	11.48%	11.48%	121,267,265	653,221	186	8.14%	8.14%
2007	5,163,460	12,670	408	0.26%	4.11%	35,218,160	117,162	301	2.99%	14.81%	123,434,895	652,849	189	1.85%	10.14%
2008	7,513,580	17,117	439	7.71%	12.14%	35,965,480	115,573	311	3.53%	18.85%	135,365,020	648,730	209	10.36%	21.55%
2009	8,170,150	17,089	478	8.92%	22.14%	37,202,725	115,374	322	3.62%	23.15%	137,029,825	649,658	211	1.09%	22.87%
2010	8,457,695	17,303	489	2.24%	24.88%	43,997,525	114,985	383	18.67%	46.14%	175,955,585	650,375	271	28.27%	57.60%
2011	15,593,350	20,198	772	57.94%	97.23%	51,444,450	130,702	394	2.87%	50.33%	141,376,260	634,576	223	-17.65%	29.78%
2012	15,335,445	19,928	770	-0.32%	96.60%	51,277,275	130,240	394	0.03%	50.37%	130,038,125	634,943	205	-8.07%	19.30%
2013	16,600,130	19,807	838	8.91%	114.11%	53,748,745	130,064	413	4.96%	57.83%	152,734,930	634,981	241	17.45%	40.12%
2014	20,322,760	19,774	1,028	22.63%	162.57%	62,308,725	129,898	480	16.07%	83.20%	180,909,375	634,897	285	18.46%	65.99%
2015	26,806,570	19,774	1,356	31.90%	246.34%	79,403,725	130,095	610	27.24%	133.11%	214,451,355	634,623	338	18.59%	96.85%

Rate Annual %chg Average Value/Acre: 13.23%

8.83%

7.01%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2005	112,315	5,616	20			2,384,710	3,178	750			151,240,990	796,329	190		
2006	112,315	5,616	20	0.00%	0.00%	2,533,450	3,421	741	-1.28%	-1.28%	163,809,625	793,973	206	8.63%	8.63%
2007	111,995	5,600	20	0.00%	0.00%	4,204,825	5,413	777	4.89%	3.54%	168,133,335	793,693	212	2.68%	11.54%
2008	112,115	5,606	20	0.00%	0.00%	4,008,650	5,243	765	-1.58%	1.91%	182,964,845	792,269	231	9.02%	21.60%
2009	168,355	5,612	30	49.98%	49.98%	900,970	1,224	736	-3.72%	-1.88%	183,472,025	788,958	233	0.70%	22.44%
2010	168,415	5,614	30	0.00%	49.98%	811,235	1,034	785	6.60%	4.59%	229,390,455	789,311	291	24.97%	53.02%
2011	172,875	5,767	30	-0.07%	49.88%	148,660	152	977	24.46%	30.18%	208,735,595	791,394	264	-9.24%	38.88%
2012	175,225	5,845	30	0.00%	49.88%	226,760	209	1,083	10.84%	44.29%	197,052,830	791,166	249	-5.57%	31.14%
2013	175,065	5,840	30	0.00%	49.88%	288,890	243	1,189	9.84%	58.49%	223,547,760	790,935	283	13.48%	48.82%
2014	204,410	6,818	30	0.01%	49.90%	9,448,980	7,174	1,317	10.77%	75.56%	273,194,250	798,560	342	21.04%	80.13%
2015	691,370	6,915	100	233.50%	399.92%	0	0				321,353,020	791,406	406	18.69%	113.80%

23
DAWES

Rate Annual %chg Average Value/Acre: 7.89%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2005 - 2015 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

Total Real Property Sum Lines 17, 25, & 30	Records : 7,141	Value : 776,611,350	Growth 3,849,040	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	265	1,831,665	48	1,385,015	108	2,181,700	421	5,398,380	
02. Res Improve Land	2,169	12,822,580	170	4,831,380	295	8,552,550	2,634	26,206,510	
03. Res Improvements	2,337	148,197,220	207	25,357,100	339	34,952,460	2,883	208,506,780	
04. Res Total	2,602	162,851,465	255	31,573,495	447	45,686,710	3,304	240,111,670	1,307,340
% of Res Total	78.75	67.82	7.72	13.15	13.53	19.03	46.27	30.92	33.97
05. Com UnImp Land	76	716,120	6	109,785	5	712,275	87	1,538,180	
06. Com Improve Land	381	6,324,255	21	448,980	12	1,134,775	414	7,908,010	
07. Com Improvements	386	64,391,390	22	3,248,815	17	3,057,820	425	70,698,025	
08. Com Total	462	71,431,765	28	3,807,580	22	4,904,870	512	80,144,215	1,033,635
% of Com Total	90.23	89.13	5.47	4.75	4.30	6.12	7.17	10.32	26.85
09. Ind UnImp Land	4	96,775	0	0	1	294,114	5	390,889	
10. Ind Improve Land	4	11,500	0	0	0	0	4	11,500	
11. Ind Improvements	4	85,570	0	0	0	0	4	85,570	
12. Ind Total	8	193,845	0	0	1	294,114	9	487,959	43,145
% of Ind Total	88.89	39.73	0.00	0.00	11.11	60.27	0.13	0.06	1.12
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	1	19,500	1	19,500	
15. Rec Improvements	0	0	0	0	1	11,240	1	11,240	
16. Rec Total	0	0	0	0	1	30,740	1	30,740	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	0.01	0.00	0.00
Res & Rec Total	2,602	162,851,465	255	31,573,495	448	45,717,450	3,305	240,142,410	1,307,340
% of Res & Rec Total	78.73	67.81	7.72	13.15	13.56	19.04	46.28	30.92	33.97
Com & Ind Total	470	71,625,610	28	3,807,580	23	5,198,984	521	80,632,174	1,076,780
% of Com & Ind Total	90.21	88.83	5.37	4.72	4.41	6.45	7.30	10.38	27.98
17. Taxable Total	3,072	234,477,075	283	35,381,075	471	50,916,434	3,826	320,774,584	2,384,120
% of Taxable Total	80.29	73.10	7.40	11.03	12.31	15.87	53.58	41.30	61.94

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	2	613,259	10	12,985,667	12	13,598,926	0
24. Non-Producing	0	0	13	0	10	0	23	0	0
25. Total	0	0	15	613,259	20	12,985,667	35	13,598,926	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	135	19	270	424

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	28,805	86	6,871,160	2,501	277,909,625	2,588	284,809,590
28. Ag-Improved Land	0	0	58	4,242,395	621	84,999,875	679	89,242,270
29. Ag Improvements	0	0	53	7,477,535	639	60,708,445	692	68,185,980
30. Ag Total							3,280	442,237,840

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	46	50.76	502,000	
33. HomeSite Improvements	0	0.00	0	47	0.00	5,644,210	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	47	46.97	94,000	
37. FarmSite Improvements	0	0.00	0	50	0.00	1,833,325	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	77	168.54	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	24	25.00	242,000	24	25.00	242,000	
32. HomeSite Improv Land	484	519.76	4,963,600	530	570.52	5,465,600	
33. HomeSite Improvements	542	0.00	47,210,125	589	0.00	52,854,335	0
34. HomeSite Total				613	595.52	58,561,935	
35. FarmSite UnImp Land	9	9.00	18,000	9	9.00	18,000	
36. FarmSite Improv Land	515	514.05	1,001,520	562	561.02	1,095,520	
37. FarmSite Improvements	551	0.00	13,498,320	601	0.00	15,331,645	1,464,920
38. FarmSite Total				610	570.02	16,445,165	
39. Road & Ditches	1,468	4,437.78	0	1,545	4,606.32	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,223	5,771.86	75,007,100	1,464,920

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	1	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	34	5,426.74	2,147,895	35	5,426.74	2,147,895

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	131	21,474.52	10,368,145
44. Recapture Value N/A	0	0.00	0	131	21,474.52	19,952,860
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	2,292	561,712.30	263,197,940	2,423	583,186.82	273,566,085
44. Market Value	0	0	0	0	0	0

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	1,342.91	13.72%	1,833,080	15.28%	1,365.01
47. 2A1	504.82	5.16%	636,065	5.30%	1,259.98
48. 2A	639.19	6.53%	805,385	6.71%	1,260.01
49. 3A1	2,197.71	22.45%	2,654,845	22.13%	1,208.01
50. 3A	1,541.02	15.74%	1,861,550	15.52%	1,208.00
51. 4A1	2,437.89	24.91%	2,879,145	24.00%	1,181.00
52. 4A	1,124.41	11.49%	1,327,935	11.07%	1,181.01
53. Total	9,787.95	100.00%	11,998,005	100.00%	1,225.79
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	14,000.42	24.63%	9,702,295	26.94%	693.00
56. 2D1	3,529.52	6.21%	2,297,740	6.38%	651.01
57. 2D	19,137.13	33.66%	12,458,260	34.59%	651.00
58. 3D1	2,679.89	4.71%	1,618,645	4.49%	604.00
59. 3D	5,517.75	9.71%	3,332,715	9.25%	604.00
60. 4D1	4,435.51	7.80%	2,443,975	6.79%	551.00
61. 4D	7,548.37	13.28%	4,159,125	11.55%	551.00
62. Total	56,848.59	100.00%	36,012,755	100.00%	633.49
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	6,788.24	2.27%	2,851,145	2.71%	420.01
65. 2G1	3,153.03	1.05%	1,242,285	1.18%	394.00
66. 2G	25,814.04	8.62%	10,170,765	9.66%	394.00
67. 3G1	4,568.94	1.53%	1,681,405	1.60%	368.01
68. 3G	36,478.02	12.18%	13,423,975	12.74%	368.00
69. 4G1	18,329.84	6.12%	6,250,480	5.93%	341.00
70. 4G	204,450.59	68.25%	69,716,965	66.18%	341.00
71. Total	299,582.70	100.00%	105,337,020	100.00%	351.61
Irrigated Total					
	9,787.95	2.64%	11,998,005	7.80%	1,225.79
Dry Total					
	56,848.59	15.31%	36,012,755	23.41%	633.49
Grass Total					
	299,582.70	80.69%	105,337,020	68.47%	351.61
72. Waste	5,068.45	1.37%	506,785	0.33%	99.99
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	371,287.69	100.00%	153,854,565	100.00%	414.38

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	123.79	60.15%	209,325	65.07%	1,690.97
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	19.29	9.37%	29,435	9.15%	1,525.92
49. 3A1	29.71	14.44%	41,240	12.82%	1,388.08
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	23.86	11.59%	30,135	9.37%	1,262.99
52. 4A	9.15	4.45%	11,555	3.59%	1,262.84
53. Total	205.80	100.00%	321,690	100.00%	1,563.12
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	8,929.05	32.91%	7,136,865	36.92%	799.29
56. 2D1	200.67	0.74%	144,135	0.75%	718.27
57. 2D	8,379.88	30.88%	6,025,010	31.17%	718.99
58. 3D1	1,275.26	4.70%	857,310	4.44%	672.26
59. 3D	206.11	0.76%	138,530	0.72%	672.12
60. 4D1	5,303.96	19.55%	3,236,755	16.75%	610.25
61. 4D	2,837.84	10.46%	1,789,840	9.26%	630.71
62. Total	27,132.77	100.00%	19,328,445	100.00%	712.37
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	6,121.80	4.05%	2,852,145	4.75%	465.90
65. 2G1	436.55	0.29%	197,400	0.33%	452.18
66. 2G	12,118.04	8.03%	5,322,945	8.87%	439.26
67. 3G1	2,267.69	1.50%	972,055	1.62%	428.65
68. 3G	482.89	0.32%	198,080	0.33%	410.20
69. 4G1	11,808.49	7.82%	4,573,315	7.62%	387.29
70. 4G	117,744.08	77.99%	45,904,455	76.48%	389.87
71. Total	150,979.54	100.00%	60,020,395	100.00%	397.54
<hr/>					
Irrigated Total	205.80	0.12%	321,690	0.40%	1,563.12
Dry Total	27,132.77	15.18%	19,328,445	24.25%	712.37
Grass Total	150,979.54	84.46%	60,020,395	75.29%	397.54
72. Waste	433.24	0.24%	43,310	0.05%	99.97
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	178,751.35	100.00%	79,713,840	100.00%	445.95

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	4,253.46	43.64%	8,574,965	50.88%	2,016.00
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	936.56	9.61%	1,678,330	9.96%	1,792.02
49. 3A1	738.43	7.58%	1,157,850	6.87%	1,567.99
50. 3A	1,385.43	14.22%	2,172,345	12.89%	1,567.99
51. 4A1	1,280.88	13.14%	1,721,495	10.22%	1,343.99
52. 4A	1,150.98	11.81%	1,546,925	9.18%	1,344.01
53. Total	9,745.74	100.00%	16,851,910	100.00%	1,729.16
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	26,700.94	60.00%	22,028,375	63.82%	825.00
56. 2D1	0.00	0.00%	0	0.00%	0.00
57. 2D	6,174.14	13.87%	4,785,020	13.86%	775.01
58. 3D1	616.31	1.39%	443,090	1.28%	718.94
59. 3D	580.48	1.30%	417,355	1.21%	718.98
60. 4D1	7,922.25	17.80%	5,196,980	15.06%	656.00
61. 4D	2,504.48	5.63%	1,642,925	4.76%	655.99
62. Total	44,498.60	100.00%	34,513,745	100.00%	775.61
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	23,171.51	12.40%	11,585,755	14.09%	500.00
65. 2G1	153.25	0.08%	71,555	0.09%	466.92
66. 2G	14,452.30	7.73%	6,864,990	8.35%	475.01
67. 3G1	5,178.82	2.77%	2,330,570	2.83%	450.02
68. 3G	8,978.92	4.80%	4,040,635	4.91%	450.01
69. 4G1	28,434.80	15.21%	12,084,950	14.69%	425.01
70. 4G	106,526.47	57.00%	45,274,215	55.04%	425.00
71. Total	186,896.07	100.00%	82,252,670	100.00%	440.10
Irrigated Total					
Irrigated Total	9,745.74	4.03%	16,851,910	12.61%	1,729.16
Dry Total					
Dry Total	44,498.60	18.42%	34,513,745	25.82%	775.61
Grass Total					
Grass Total	186,896.07	77.36%	82,252,670	61.54%	440.10
72. Waste	440.21	0.18%	44,010	0.03%	99.98
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	241,580.62	100.00%	133,662,335	100.00%	553.28

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	24.39	28,805	190.27	297,745	19,524.83	28,845,055	19,739.49	29,171,605
77. Dry Land	0.00	0	5,600.61	3,988,660	122,879.35	85,866,285	128,479.96	89,854,945
78. Grass	0.00	0	15,530.56	6,198,685	621,927.75	241,411,400	637,458.31	247,610,085
79. Waste	0.00	0	324.65	32,465	5,617.25	561,640	5,941.90	594,105
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	24.39	28,805	21,646.09	10,517,555	769,949.18	356,684,380	791,619.66	367,230,740

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	19,739.49	2.49%	29,171,605	7.94%	1,477.83
Dry Land	128,479.96	16.23%	89,854,945	24.47%	699.37
Grass	637,458.31	80.53%	247,610,085	67.43%	388.43
Waste	5,941.90	0.75%	594,105	0.16%	99.99
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	791,619.66	100.00%	367,230,740	100.00%	463.90

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Chadron	160	1,462,960	1,610	10,676,400	1,763	127,704,205	1,923	139,843,565	601,970
83.2 Crawford	74	301,165	515	2,017,975	524	19,255,470	598	21,574,610	35,820
83.3 Rural	155	3,551,645	466	13,403,430	547	60,320,800	702	77,275,875	668,120
83.4 Whitney	32	82,610	44	128,205	50	1,237,545	82	1,448,360	1,430
84 Residential Total	421	5,398,380	2,635	26,226,010	2,884	208,518,020	3,305	240,142,410	1,307,340

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Chadron	59	716,415	306	5,559,440	309	60,028,855	368	66,304,710	949,950
85.2	Crawford	19	95,480	74	754,015	76	4,118,420	95	4,967,915	2,260
85.3	Rural	12	1,116,174	33	1,583,755	39	6,306,635	51	9,006,564	124,570
85.4	Whitney	2	1,000	5	22,300	5	329,685	7	352,985	0
86	Commercial Total	92	1,929,069	418	7,919,510	429	70,783,595	521	80,632,174	1,076,780

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	6,788.24	2.27%	2,851,145	2.71%	420.01
89. 2G1	3,153.03	1.05%	1,242,285	1.18%	394.00
90. 2G	25,814.04	8.62%	10,170,765	9.66%	394.00
91. 3G1	4,568.94	1.53%	1,681,405	1.60%	368.01
92. 3G	36,478.02	12.18%	13,423,975	12.74%	368.00
93. 4G1	18,329.84	6.12%	6,250,480	5.93%	341.00
94. 4G	204,450.59	68.25%	69,716,965	66.18%	341.00
95. Total	299,582.70	100.00%	105,337,020	100.00%	351.61
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	299,582.70	100.00%	105,337,020	100.00%	351.61
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	299,582.70	100.00%	105,337,020	100.00%	351.61

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	6,121.80	4.05%	2,852,145	4.75%	465.90
89. 2G1	436.55	0.29%	197,400	0.33%	452.18
90. 2G	12,118.04	8.03%	5,322,945	8.87%	439.26
91. 3G1	2,267.69	1.50%	972,055	1.62%	428.65
92. 3G	482.89	0.32%	198,080	0.33%	410.20
93. 4G1	11,808.49	7.82%	4,573,315	7.62%	387.29
94. 4G	117,744.08	77.99%	45,904,455	76.48%	389.87
95. Total	150,979.54	100.00%	60,020,395	100.00%	397.54
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	150,979.54	100.00%	60,020,395	100.00%	397.54
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	150,979.54	100.00%	60,020,395	100.00%	397.54

Schedule XIII : Agricultural Records : Grass Land Detail By Market Area

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	23,171.51	12.40%	11,585,755	14.09%	500.00
89. 2G1	153.25	0.08%	71,555	0.09%	466.92
90. 2G	14,452.30	7.73%	6,864,990	8.35%	475.01
91. 3G1	5,178.82	2.77%	2,330,570	2.83%	450.02
92. 3G	8,978.92	4.80%	4,040,635	4.91%	450.01
93. 4G1	28,434.80	15.21%	12,084,950	14.69%	425.01
94. 4G	106,526.47	57.00%	45,274,215	55.04%	425.00
95. Total	186,896.07	100.00%	82,252,670	100.00%	440.10
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	186,896.07	100.00%	82,252,670	100.00%	440.10
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	186,896.07	100.00%	82,252,670	100.00%	440.10

2016 County Abstract of Assessment for Real Property, Form 45 Compared with the 2015 Certificate of Taxes Levied (CTL)

23 Dawes

	2015 CTL County Total	2016 Form 45 County Total	Value Difference (2016 form 45 - 2015 CTL)	Percent Change	2016 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	227,865,128	240,111,670	12,246,542	5.37%	1,307,340	4.80%
02. Recreational	22,655	30,740	8,085	35.69%	0	35.69%
03. Ag-Homesite Land, Ag-Res Dwelling	58,524,060	58,561,935	37,875	0.06%	0	0.06%
04. Total Residential (sum lines 1-3)	286,411,843	298,704,345	12,292,502	4.29%	1,307,340	3.84%
05. Commercial	79,485,557	80,144,215	658,658	0.83%	1,033,635	-0.47%
06. Industrial	467,613	487,959	20,346	4.35%	43,145	-4.88%
07. Ag-Farmsite Land, Outbuildings	15,899,370	16,445,165	545,795	3.43%	1,464,920	-5.78%
08. Minerals	19,738,825	13,598,926	-6,139,899	-31.11	0	-31.11
09. Total Commercial (sum lines 5-8)	115,591,365	110,676,265	-4,915,100	-4.25%	2,541,700	-6.45%
10. Total Non-Agland Real Property	402,003,208	409,380,610	7,377,402	1.84%	3,849,040	0.88%
11. Irrigated	26,767,325	29,171,605	2,404,280	8.98%		
12. Dryland	78,693,105	89,854,945	11,161,840	14.18%		
13. Grassland	214,643,005	247,610,085	32,967,080	15.36%		
14. Wasteland	703,960	594,105	-109,855	-15.61%		
15. Other Agland	398,245	0	-398,245	-100.00%		
16. Total Agricultural Land	321,205,640	367,230,740	46,025,100	14.33%		
17. Total Value of all Real Property (Locally Assessed)	723,208,848	776,611,350	53,402,502	7.38%	3,849,040	6.85%

2016 Assessment Survey for Dawes County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Two
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$172,580
7.	Adopted budget, or granted budget if different from above:
	\$172,290
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$5,000 for Pritchard & Abbott appraisal of minerals.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$114,613
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$16,200
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,300
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	\$6,294

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	No
4.	If so, who maintains the Cadastral Maps?
	N/A
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes. The web address is dawes.assessor.gisworkshop.com
7.	Who maintains the GIS software and maps?
	GIS Workshop
8.	Personal Property software:
	MIPS

C. Zoning Information

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

D. Contracted Services

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

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Stanard Appraisal; Pritchard & Abbott for mineral interests.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The appropriate certification for the services performed.
4.	Have the existing contracts been approved by the PTA?
	The Assessor is not sure.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	The Dawes County Assessor is responsible for establishing assessed values.

2016 Residential Assessment Survey for Dawes County

1.	Valuation data collection done by:																																	
	The Assessor and her staff.																																	
2.	List the valuation groupings recognized by the County and describe the unique characteristics of each:																																	
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Chadron: this valuation group includes all residential properties within the city of Chadron.</td> </tr> <tr> <td style="text-align: center;">16</td> <td>Crawford: all residential properties within the town of Crawford.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Rural: this grouping is comprised of all rural residential properties and those that would be traditionally classified as suburban, since there is no separate suburban market within the County.</td> </tr> <tr> <td style="text-align: center;">22</td> <td>Whitney: a village in Dawes County located between Chadron and Crawford.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings.</td> </tr> </tbody> </table>				<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	10	Chadron: this valuation group includes all residential properties within the city of Chadron.	16	Crawford: all residential properties within the town of Crawford.	20	Rural: this grouping is comprised of all rural residential properties and those that would be traditionally classified as suburban, since there is no separate suburban market within the County.	22	Whitney: a village in Dawes County located between Chadron and Crawford.	AG	Agricultural homes and outbuildings.																		
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																																	
	Replacement cost new, minus depreciation.																																	
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																																	
	The tables provided by the CAMA vendor.																																	
5.	Are individual depreciation tables developed for each valuation grouping?																																	
	No.																																	
6.	Describe the methodology used to determine the residential lot values?																																	
	Market values (via review of sales) of vacant lots are compiled for each valuation grouping.																																	
7.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																	
	There are currently no blocks of vacant lots being held for sale or resale in the County.																																	
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<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>																														
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AG	2013	2013	2016	2016																														

2016 Commercial Assessment Survey for Dawes County

1.	Valuation data collection done by:																												
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22	Whitney: any commercial enterprise located in the village of Whitney.																												
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																												
	All three approaches—cost, income and market.																												
3a.	Describe the process used to determine the value of unique commercial properties.																												
	The same three approaches to estimate market value would be used to address unique commercial properties.																												
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?																												
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5.	Are individual depreciation tables developed for each valuation grouping?																												
	No.																												
6.	Describe the methodology used to determine the commercial lot values.																												
	Commercial lot values are determined by current vacant lot sales.																												
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2016 Agricultural Assessment Survey for Dawes County

1.	Valuation data collection done by:												
	The Assessor and her staff.												
2.	List each market area, and describe the location and the specific characteristics that make each unique.												
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4	This agricultural market area is located in the southern portion of the county and exhibits higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.	2015											
3.	Describe the process used to determine and monitor market areas.												
	The Assessor uses sales data verification and sales within the market areas to determine any necessary changes. Examination of influenced sales versus uninfluenced agricultural sales is used to confirm the need for special value in the county.												
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.												
	Rural residential land in Dawes County is identified as parcels of less than eighty acres that have a home, and the primary use of the land does not meet the definition of agricultural use. Recreational land is used primarily for diversion and/or relaxation, not for agricultural/horticultural production.												
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?												
	All home sites are valued the same. Only the first acre of an unimproved parcel would have a different value.												
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.												
	Currently, there are no known parcels enrolled in the Wetland Reserve Program in the county.												
	<i><u>If your county has special value applications, please answer the following</u></i>												
7a.	How many special valuation applications are on file?												
	2,583												
7b.	What process was used to determine if non-agricultural influences exist in the county?												
	Market demand that exceeded realistic ag use due to the extensive Pine Ridge area.												

	<i>If your county recognizes a special value, please answer the following</i>
7c.	Describe the non-agricultural influences recognized within the county.
	Recreation; rural residential use in a unique, scenic setting.
7d.	Where is the influenced area located within the county?
	Market Area Three as described previously.
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	The special value for agricultural use in the influenced area three is determined by taking the average of land values used in the uninfluenced areas.

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

2016 Tax Year

- Review Rural/Suburban Residential Parcels
- New pictures for files
- GIS Updates
- Review and Update Assessor Locations
- Review and Update Market Area Boundaries

2017 Tax Year

- Review Chadron Parcels
- New Pictures for files
- GIS Updates
- Review and update Assessor Locations
- Review and update Market Area Boundaries

2018 Tax Year

- Review Crawford Parcels
- New pictures for files
- GIS Updates
- Review and Update Assessor Locations
- Review and Update Market Area Boundaries

Dawes County Agriculture Land Sales Criteria Special Agriculture Value Tax Year 2016

Dawes County is using “Special value” for tax year 2016. The special agriculture value will be used on a county wide basis.

The county is divided into three agriculture market areas with each market area analyzed separately. Market area 1 and 4 includes the north and south portions of the county and is primarily used for agriculture.

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

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

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

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

Sales included in analysis:

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

Sales excluded from analysis:

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