



2016 REPORTS & OPINIONS

DIXON 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 Dixon 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 Dixon 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: Amy Watchorn, Dixon 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.

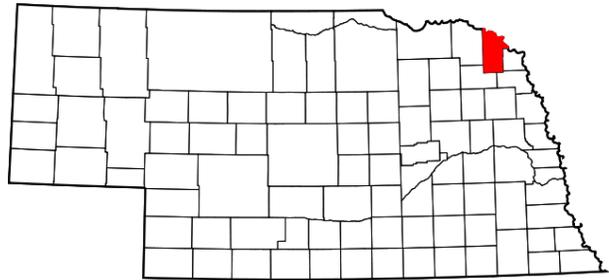
Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values are also reviewed to ensure the land component of the valuation process is based on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

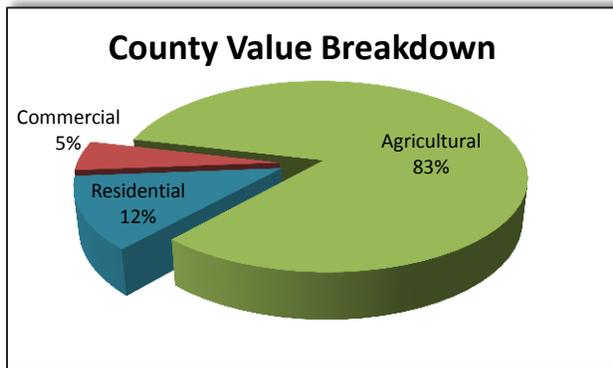
**Further information may be found in Exhibit 94 at <http://www.terc.ne.gov/2016/2016-exhibit-list.shtml>*

County Overview

With a total area of 476 square miles, Dixon had 5,782 residents, per the Census Bureau Quick Facts for 2014, a 4% population decline from the 2010 US Census. In a review of the past fifty years, Dixon has seen a steady drop in population of 29% (Nebraska Department of Economic Development). Reports indicated that 77% of county residents were homeowners and 91% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Dixon are in the city of Wakefield and Ponca. Per the latest information available from the U.S. Census Bureau, there were 105 employer establishments in Dixon. County-wide employment was at 3,041 people, a 3% loss relative to the 2010 Census (Nebraska Department of Labor).



Simultaneously, the agricultural economy has remained another strong anchor for Dixon that has fortified the local rural area economies. Dixon is included in both the Lower Elkhorn and Lewis and Clark Natural Resources Districts (NRD). Dry land makes up a majority of the land in the county. When compared against the top crops of the other counties in Nebraska, Dixon ranks seventh in oats for grain. In value of sales by commodity group, Dixon ranks third in poultry and eggs (USDA AgCensus).

Dixon County Quick Facts	
Founded	1858
Namesake	Family of early settlers
Region	Northeast
County Seat	Ponca
Other Communities	Allen Wakefield Concord Waterbury Dixon Emerson Martinsburg Maskell Newcastle
Most Populated	Wakefield (1,416) -2% from 2010 US Census

Census Bureau Quick Facts 2014/Nebraska Dept of Economic Development

2016 Residential Correlation for Dixon County

Assessment Actions

For the current assessment year, Dixon County conducted a revaluation of Emerson(10) and Wakefield(05) residential class of properties. New cost table and depreciation was applied. Acreages along Hwy. 20 from Dakota County to Ponca Township and the acreages along the park road and Dakota View Estates were also revalued. All pick up work was completed timely.

Description of Analysis

Residential parcels are valued utilizing seven valuation groupings that are based on the assessor locations or towns in the county. Valuation Group 25 consists of five small towns within the county that have populations each of near 100.

Valuation Grouping	Definition
01	Ponca
05	Wakefield
10	Emerson
15	Allen
20	Newcastle
25	Concord, Dixon, Maskell, Martinsburg and Waterbury
30	Rural

For the residential property class, a review of Dixon County's statistical analysis profiles 109 residential sales, representing all the valuation groupings. All valuation groupings with a sufficient number of sales are within the acceptable level of value. All three measures of central tendency for the residential class of properties are within acceptable range. The measures of central tendency offer support of each other.

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 inconsistencies are noted and discussed with the county assessor for further action.

One of the areas addressed included sales qualification and verification. The Dixon County Assessor has developed a consistent procedure for both sales qualification and verification. The

2016 Residential Correlation for Dixon County

county utilizes a sales questionnaire to aid in the verification of all the residential 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 conversation with the county assessor and a consideration of verification documentation. The review of Dixon 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. For residential property the county continues to meet the six-year review cycle. The county assessor and staff have been aggressive in their approach to keep all the inspections up to date and have continued a strong consistent review of the residential class of property.

Valuation groups were 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. Based on all relevant information, the quality of assessment of the residential class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	32	96.93	95.02	95.84	04.55	99.14
05	19	95.90	96.30	95.52	05.65	100.82
10	9	99.05	99.10	97.38	05.56	101.77
15	13	99.40	114.55	98.90	27.66	115.82
20	12	94.88	102.56	100.54	13.20	102.01
25	8	89.84	85.04	85.19	18.69	99.82
30	16	91.81	95.90	94.25	11.39	101.75
<hr/>						
ALL						
10/01/2013 To 09/30/2015	109	95.90	98.14	95.54	10.79	102.72

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Dixon County is 96%.

2016 Commercial Correlation for Dixon County

Assessment Actions

For the current assessment year, the only change to the values was completing the pickup work for the commercial class of property. Dixon County continues to monitor the sales activity in the commercial class of property and determined that the assessed values are acceptable for the 2016 assessment year.

Description of Analysis

Dixon County has six valuation groupings for the commercial class, which are defined by towns within the county, as shown below.

Valuation Grouping	Definition
01	Ponca
05	Wakefield
10	Emerson
15	Allen
20	Newcastle
25	Concord, Dixon, Maskell, Martinsburg and Waterbury

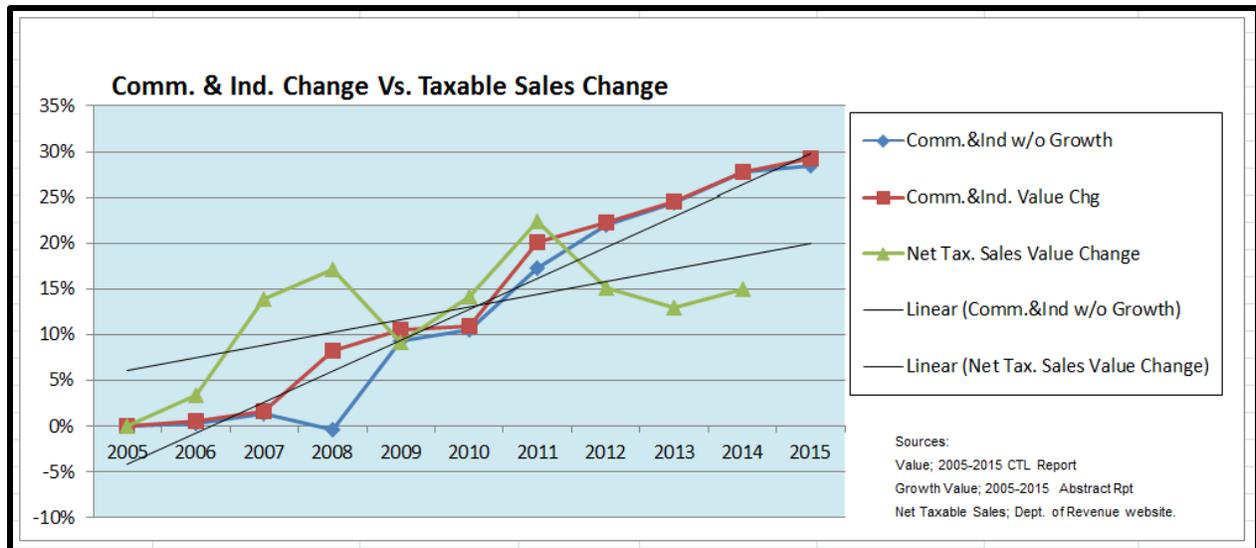
For the commercial property class, a review of Dixon's statistical analysis showed twenty commercial sales, representing four of the valuation groupings. Valuation group 05 has one sale that skews the statistics dramatically. The sale was the former CVA Co-op and represents 49% of the total assessed value. The weighted mean is skewed by an outlying sale with an assessment to sale price ratio of 195%. Hypothetical removal of that one sale changes all of the statistics except the median as shown in the table below.

Statistical Measures	Original Stats	Removal of one Sale	Difference
Median	95	95	0
Wgt. Mean	117	84	33
Mean	98	93	5
COD	20.59	16.20	4.39
PRD	84.29	110.36	26.07

The general trend of sales tax receipts for the county compared to the general trend of the valuations of the commercial and industrial property was examined. While there is not a direct link between the two, there is the expectation that they should trend in the same direction. If local sales are in an upward trend, if they seem to be flat or are declining, it might be expected that commercial values would eventually trend in a similar manner. The Net Taxable Sales has experienced years of some decline (2009, 2012 and 2013) but overall there has been a slight

2016 Commercial Correlation for Dixon County

increase in the commercial activity. The trend is indicating that the commercial values have been on a steady and moderate incline.



Another stratification that is done in the commercial & industrial sales file is the review of occupancy codes and the more general review of the series codes that exist in the sales file. This is done to see if like uses of property have demonstrated any valuation trends in the county. In Dixon County, the 13 different occupancy codes that were represented in the qualified sales file are compressed into 7 occupancy series. The series codes were consolidated in an effort to narrow the commercial sales file and potentially create a subclass based on the primary use of parcels. Even with the series analysis, no group exceeds 5 sales. This would cause the statistics from any individual occupancy series to be unreliable.

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, and any inconsistencies are noted and discussed with the county assessor for further action.

One of the areas addressed included sales qualification and verification. The Dixon County Assessor has developed a consistent procedure for both sales qualification and verification. 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 Dixon County revealed that no

2016 Commercial Correlation for Dixon County

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 property in Dixon County has been inspected during the first six-year review cycle and the county is continuing the next cyclical review.

Valuation groups were also examined to ensure that the area or 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. Based on all relevant information, the quality of assessment of the commercial class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

Equalization and Quality of Assessment

When reviewing the statistics it is evident that the county does not have a valuation group or significant occupancy code to deem the profile reliable. However, confidence in the assessment practices of the county, and evaluation of the general movement of assessed values relative to the market, indicates that the county has uniformly valued the commercial class of property.

<u>VALUATION GROUPING</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
01	7	95.66	96.07	95.57	02.13	100.52
05	5	100.83	102.85	150.33	38.36	68.42
15	4	101.79	112.87	101.73	20.45	110.95
20	4	80.54	81.87	77.92	24.29	105.07
_____ ALL _____						
10/01/2012 To 09/30/2015	20	95.34	98.28	116.60	20.59	84.29

Level of Value

Based on analysis of all available information, the level of value of the commercial class of real property in Dixon County is not statistically determinable. Based on their assessment practices, the county has valued the commercial property on a regular basis, consistently and uniformly. The level of value is therefore determined to be at the statutory level of 100%.

2016 Agricultural Correlation for Dixon County

Assessment Actions

The county reviewed land use and has completed Logan, Wakefield, Emerson and Springbank Townships. The review is primarily conducted using aerial imagery; when additional information is needed, the taxpayer was contacted to verify Farm Service Agency certifications and/or a physical inspection was completed.

Within the agricultural class, a physical inspection of agricultural improvements will begin in 2016 with plans to complete market area one, area two will be completed in 2017.

A sales analysis was completed, and as a result the county made no changes to the values for the 2016 assessment year.

Description of Analysis

Dixon County is currently divided into two market areas. Area one is the southern portion of the county. The terrain in this portion of the county is not as hilly as the northern portion of the county. The counties adjoining area one are Cedar, Wayne, Thurston and Dakota and they are considered comparable.

Area two is the northern portion of the county and is bordered on the north edge by the Missouri River. The counties adjoining area two are Cedar and Dakota counties and are considered comparable.

The market for the agricultural land is stable and review of the market areas reveals that there is an apparent difference in the dryland between the two areas. Area one is 77% dryland use and area two is 63% dryland. Annually the county reviews the market information to verify the need to have the two areas. The county continues to maintain two market areas but currently the only difference shown in the values is the dryland in each area. Irrigated and grass values are the same in both market areas. The assessor has maintained the market areas so that they can be studied annually, as they are geographically different. The market areas each have a reliable number of sales and are uniformly assessed.

Analysis of the sales within the county indicated that the area one and area two sample was disproportionate when stratified by sale date. The samples were expanded with sales from the comparable counties. The assessor's decision to leave the values for all three subclasses for 2016 is supported by the statistics.

The statistics calculated for market area one and area two support that values are within the acceptable range for the overall area and for dryland. There is not an adequate number of irrigated or grass land sales.

2016 Agricultural Correlation for Dixon 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 inconsistencies are noted and discussed with the County Assessor for further action.

The Real Estate Transfer Statements filed by the county were reviewed and have proven to be filed reasonably timely and accurately. Assessed values were also found to be reported accurately. Proper reporting affects the reliability of the source information used in the Division's measurement process.

For Dixon County, the review supported that the county has used all available sales for the measurement of agricultural property. The process used by the county gathers sufficient information to adequately make qualification determinations; usability decisions have been made without a bias. The Division also reviewed agricultural land values to ensure uniform application and confirmed that sold properties are valued similarly to unsold properties.

The review also supported that the market areas are in place because of the topography of the land in each area. However, the county does not recognize a difference in value of the irrigated and grassland subclass.

The physical inspection process was reviewed to ensure that the process was timely and captured all the characteristics that impact market value. The review in Dixon County was determined to be systematic and comprehensive. The current process of verification of land use is through aerial imagery. Questionnaires and physical inspections are used to gather information regarding any other questionable characteristics that impact value. Inspection of agricultural improvements is going to be completed within the six year cycle using an onsite inspection process that includes comparison of the current property record card for changes to the physical characteristics of the property. The county's practice considers all available information when determining the primary use of the parcel.

Equalization

The analysis supports that the county has achieved equalization; comparison of Dixon County values with the adjoining counties shows that all values are reasonably comparable, and the statistical analysis supports that values are at uniform portions of market value. The results of no market adjustment made for 2016 is parallel to the movement of the agricultural market in the northeast portion of the state.

2016 Agricultural Correlation for Dixon County

The Division's review of agricultural improvements and site acres indicate that these parcels are inspected and reappraised using the same processes that are used for rural residential and other similar property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory level.

The quality of assessment of the agricultural class is in compliance with generally accepted mass appraisal standards.

AREA (MARKET)						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	25	70.39	74.18	73.31	16.92	101.19
2	38	74.00	77.21	72.01	26.32	107.22
____ALL____	63	71.55	76.01	72.68	23.17	104.58

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____Irrigated____						
County	4	64.20	73.87	69.13	22.26	106.86
1	3	65.40	77.49	71.69	27.89	108.09
2	1	62.99	62.99	62.99	00.00	100.00
____Dry____						
County	44	71.41	75.71	72.41	16.85	104.56
1	20	68.79	73.47	73.38	16.44	100.12
2	24	74.00	77.58	71.41	16.62	108.64
____Grass____						
County	6	72.67	68.59	78.85	27.36	86.99
2	6	72.67	68.59	78.85	27.36	86.99
____ALL____	63	71.55	76.01	72.68	23.17	104.58

Level of Value

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

2016 Opinions of the Property Tax Administrator for Dixon County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	96	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 8th day of April, 2016.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2016 Commission Summary for Dixon County

Residential Real Property - Current

Number of Sales	109	Median	95.90
Total Sales Price	\$8,344,831	Mean	98.14
Total Adj. Sales Price	\$8,344,831	Wgt. Mean	95.54
Total Assessed Value	\$7,972,460	Average Assessed Value of the Base	\$58,435
Avg. Adj. Sales Price	\$76,558	Avg. Assessed Value	\$73,142

Confidence Interval - Current

95% Median C.I	94.57 to 97.68
95% Wgt. Mean C.I	93.12 to 97.96
95% Mean C.I	94.70 to 101.58
% of Value of the Class of all Real Property Value in the	9.02
% of Records Sold in the Study Period	4.89
% of Value Sold in the Study Period	6.13

Residential Real Property - History

Year	Number of Sales	LOV	Median
2015	97	96	95.67
2014	99	96	95.67
2013	108	96	96.15
2012	81	96	95.98

2016 Commission Summary for Dixon County

Commercial Real Property - Current

Number of Sales	20	Median	95.34
Total Sales Price	\$774,059	Mean	98.28
Total Adj. Sales Price	\$774,059	Wgt. Mean	116.60
Total Assessed Value	\$902,540	Average Assessed Value of the Base	\$134,506
Avg. Adj. Sales Price	\$38,703	Avg. Assessed Value	\$45,127

Confidence Interval - Current

95% Median C.I	90.98 to 100.83
95% Wgt. Mean C.I	64.22 to 168.98
95% Mean C.I	82.87 to 113.69
% of Value of the Class of all Real Property Value in the County	3.21
% of Records Sold in the Study Period	5.81
% of Value Sold in the Study Period	1.95

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2015	18	100	95.34
2014	12	100	85.75
2013	11		86.83
2012	18		97.47

26 Dixon
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 : 109
Total Sales Price : 8,344,831
Total Adj. Sales Price : 8,344,831
Total Assessed Value : 7,972,460
Avg. Adj. Sales Price : 76,558
Avg. Assessed Value : 73,142

MEDIAN : 96
WGT. MEAN : 96
MEAN : 98

COV : 18.66
STD : 18.31
Avg. Abs. Dev : 10.35

95% Median C.I. : 94.57 to 97.68
95% Wgt. Mean C.I. : 93.12 to 97.96
95% Mean C.I. : 94.70 to 101.58

COD : 10.79
PRD : 102.72

MAX Sales Ratio : 193.88
MIN Sales Ratio : 54.93

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrrs</u>											
01-OCT-13 To 31-DEC-13	8	93.37	93.07	92.39	02.53	100.74	87.08	96.73	87.08 to 96.73	64,063	59,186
01-JAN-14 To 31-MAR-14	8	96.22	96.86	96.83	09.06	100.03	83.68	128.98	83.68 to 128.98	78,688	76,195
01-APR-14 To 30-JUN-14	21	97.57	96.98	95.70	10.80	101.34	64.62	158.86	92.58 to 99.70	78,090	74,734
01-JUL-14 To 30-SEP-14	18	95.24	98.20	92.23	11.05	106.47	69.32	153.50	88.24 to 99.63	80,610	74,347
01-OCT-14 To 31-DEC-14	15	96.99	100.43	95.24	12.34	105.45	55.60	193.88	92.79 to 100.40	84,067	80,065
01-JAN-15 To 31-MAR-15	9	94.28	95.31	96.36	07.00	98.91	83.09	113.47	84.34 to 105.09	100,328	96,673
01-APR-15 To 30-JUN-15	14	95.58	99.94	96.40	10.89	103.67	81.40	127.92	88.49 to 120.06	64,643	62,315
01-JUL-15 To 30-SEP-15	16	97.62	100.62	99.55	14.63	101.07	54.93	143.91	93.29 to 111.52	65,188	64,893
<u>Study Yrs</u>											
01-OCT-13 To 30-SEP-14	55	95.72	96.79	94.28	09.66	102.66	64.62	158.86	92.95 to 97.57	76,961	72,559
01-OCT-14 To 30-SEP-15	54	96.14	99.50	96.83	11.91	102.76	54.93	193.88	94.28 to 99.11	76,147	73,736
<u>Calendar Yrs</u>											
01-JAN-14 To 31-DEC-14	62	96.85	98.15	94.72	11.06	103.62	55.60	193.88	94.57 to 98.92	80,345	76,100
<u>ALL</u>	109	95.90	98.14	95.54	10.79	102.72	54.93	193.88	94.57 to 97.68	76,558	73,142

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	32	96.93	95.02	95.84	04.55	99.14	54.93	104.23	94.97 to 99.06	94,422	90,497
05	19	95.90	96.30	95.52	05.65	100.82	71.98	115.47	92.77 to 99.19	62,783	59,972
10	9	99.05	99.10	97.38	05.56	101.77	91.49	120.06	92.58 to 101.64	40,000	38,951
15	13	99.40	114.55	98.90	27.66	115.82	69.32	193.88	87.08 to 153.50	59,769	59,113
20	12	94.88	102.56	100.54	13.20	102.01	85.59	143.91	87.98 to 125.57	46,083	46,333
25	8	89.84	85.04	85.19	18.69	99.82	55.60	120.32	55.60 to 120.32	52,625	44,834
30	16	91.81	95.90	94.25	11.39	101.75	78.57	128.98	85.19 to 105.09	126,216	118,963
<u>ALL</u>	109	95.90	98.14	95.54	10.79	102.72	54.93	193.88	94.57 to 97.68	76,558	73,142

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	109	95.90	98.14	95.54	10.79	102.72	54.93	193.88	94.57 to 97.68	76,558	73,142
06											
07											
<u>ALL</u>	109	95.90	98.14	95.54	10.79	102.72	54.93	193.88	94.57 to 97.68	76,558	73,142

26 Dixon
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 : 109
Total Sales Price : 8,344,831
Total Adj. Sales Price : 8,344,831
Total Assessed Value : 7,972,460
Avg. Adj. Sales Price : 76,558
Avg. Assessed Value : 73,142

MEDIAN : 96
WGT. MEAN : 96
MEAN : 98
COD : 10.79
PRD : 102.72

COV : 18.66
STD : 18.31
Avg. Abs. Dev : 10.35
MAX Sales Ratio : 193.88
MIN Sales Ratio : 54.93

95% Median C.I. : 94.57 to 97.68
95% Wgt. Mean C.I. : 93.12 to 97.96
95% Mean C.I. : 94.70 to 101.58

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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	120.57	120.57	120.57	27.31	100.00	87.64	153.50	N/A	7,000	8,440	
Less Than 30,000	13	98.66	112.00	109.36	17.87	102.41	87.64	193.88	94.28 to 125.57	21,192	23,177	
___Ranges Excl. Low \$___												
Greater Than 4,999	109	95.90	98.14	95.54	10.79	102.72	54.93	193.88	94.57 to 97.68	76,558	73,142	
Greater Than 14,999	107	95.90	97.72	95.50	10.35	102.32	54.93	193.88	94.57 to 97.68	77,858	74,351	
Greater Than 29,999	96	95.62	96.26	95.07	09.72	101.25	54.93	158.86	93.78 to 97.57	84,056	79,908	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	2	120.57	120.57	120.57	27.31	100.00	87.64	153.50	N/A	7,000	8,440	
15,000 TO 29,999	11	98.66	110.44	108.76	15.05	101.54	92.77	193.88	94.28 to 125.57	23,773	25,856	
30,000 TO 59,999	32	96.09	100.63	100.53	13.05	100.10	64.62	158.86	92.58 to 100.47	42,531	42,755	
60,000 TO 99,999	33	94.61	94.63	95.16	10.54	99.44	54.93	128.98	91.88 to 99.22	74,982	71,352	
100,000 TO 149,999	23	95.43	93.96	93.94	04.42	100.02	78.57	104.00	92.79 to 97.68	121,759	114,377	
150,000 TO 249,999	8	94.52	92.11	91.92	08.18	100.21	69.32	105.09	69.32 to 105.09	179,188	164,717	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ALL___	109	95.90	98.14	95.54	10.79	102.72	54.93	193.88	94.57 to 97.68	76,558	73,142	

26 Dixon
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 : 20
Total Sales Price : 774,059
Total Adj. Sales Price : 774,059
Total Assessed Value : 902,540
Avg. Adj. Sales Price : 38,703
Avg. Assessed Value : 45,127

MEDIAN : 95
WGT. MEAN : 117
MEAN : 98
COD : 20.59
PRD : 84.29

COV : 33.50
STD : 32.92
Avg. Abs. Dev : 19.63
MAX Sales Ratio : 195.07
MIN Sales Ratio : 43.29

95% Median C.I. : 90.98 to 100.83
95% Wgt. Mean C.I. : 64.22 to 168.98
95% Mean C.I. : 82.87 to 113.69

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-12 To 31-DEC-12	2	96.56	96.56	95.63	04.42	100.97	92.29	100.83	N/A	23,000	21,995
01-JAN-13 To 31-MAR-13	1	96.47	96.47	96.47	00.00	100.00	96.47	96.47	N/A	5,800	5,595
01-APR-13 To 30-JUN-13											
01-JUL-13 To 30-SEP-13	3	74.50	93.85	66.96	47.79	140.16	50.12	156.93	N/A	23,000	15,402
01-OCT-13 To 31-DEC-13	4	96.39	100.01	98.10	08.26	101.95	90.98	116.29	N/A	22,000	21,581
01-JAN-14 To 31-MAR-14	1	95.02	95.02	95.02	00.00	100.00	95.02	95.02	N/A	70,967	67,430
01-APR-14 To 30-JUN-14	2	91.12	91.12	88.56	04.99	102.89	86.57	95.66	N/A	57,146	50,608
01-JUL-14 To 30-SEP-14	3	99.42	100.58	99.49	04.83	101.10	93.96	108.35	N/A	20,667	20,562
01-OCT-14 To 31-DEC-14	1	110.45	110.45	110.45	00.00	100.00	110.45	110.45	N/A	10,000	11,045
01-JAN-15 To 31-MAR-15											
01-APR-15 To 30-JUN-15	2	130.90	130.90	185.56	49.03	70.54	66.72	195.07	N/A	121,500	225,455
01-JUL-15 To 30-SEP-15	1	43.29	43.29	43.29	00.00	100.00	43.29	43.29	N/A	65,000	28,140
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	6	94.38	95.19	79.30	24.25	120.04	50.12	156.93	50.12 to 156.93	20,133	15,965
01-OCT-13 To 30-SEP-14	10	95.34	97.90	94.45	06.26	103.65	86.57	116.29	90.98 to 108.35	33,526	31,666
01-OCT-14 To 30-SEP-15	4	88.59	103.88	154.12	55.18	67.40	43.29	195.07	N/A	79,500	122,524
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	8	94.80	97.26	84.84	21.18	114.64	50.12	156.93	50.12 to 156.93	20,350	17,266
01-JAN-14 To 31-DEC-14	7	95.66	98.49	93.83	06.38	104.97	86.57	110.45	86.57 to 110.45	36,751	34,482
<u>ALL</u>	20	95.34	98.28	116.60	20.59	84.29	43.29	195.07	90.98 to 100.83	38,703	45,127

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	7	95.66	96.07	95.57	02.13	100.52	92.29	99.65	92.29 to 99.65	28,395	27,137
05	5	100.83	102.85	150.33	38.36	68.42	43.29	195.07	N/A	68,600	103,124
15	4	101.79	112.87	101.73	20.45	110.95	90.98	156.93	N/A	16,750	17,040
20	4	80.54	81.87	77.92	24.29	105.07	50.12	116.29	N/A	41,323	32,200
<u>ALL</u>	20	95.34	98.28	116.60	20.59	84.29	43.29	195.07	90.98 to 100.83	38,703	45,127

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	20	95.34	98.28	116.60	20.59	84.29	43.29	195.07	90.98 to 100.83	38,703	45,127
04											
<u>ALL</u>	20	95.34	98.28	116.60	20.59	84.29	43.29	195.07	90.98 to 100.83	38,703	45,127

26 Dixon
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 : 20
Total Sales Price : 774,059
Total Adj. Sales Price : 774,059
Total Assessed Value : 902,540
Avg. Adj. Sales Price : 38,703
Avg. Assessed Value : 45,127

MEDIAN : 95
WGT. MEAN : 117
MEAN : 98
COD : 20.59
PRD : 84.29

COV : 33.50
STD : 32.92
Avg. Abs. Dev : 19.63
MAX Sales Ratio : 195.07
MIN Sales Ratio : 43.29

95% Median C.I. : 90.98 to 100.83
95% Wgt. Mean C.I. : 64.22 to 168.98
95% Mean C.I. : 82.87 to 113.69

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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												
Less Than 15,000	4	113.37	120.04	119.31	14.62	100.61	96.47	156.93	N/A	9,200	10,976	
Less Than 30,000	14	97.95	100.18	96.58	13.22	103.73	66.72	156.93	90.98 to 110.45	17,771	17,163	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	20	95.34	98.28	116.60	20.59	84.29	43.29	195.07	90.98 to 100.83	38,703	45,127	
Greater Than 14,999	16	93.54	92.85	116.46	19.40	79.73	43.29	195.07	74.50 to 99.65	46,079	53,665	
Greater Than 29,999	6	89.85	93.87	126.08	37.70	74.45	43.29	195.07	43.29 to 195.07	87,543	110,377	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	4	113.37	120.04	119.31	14.62	100.61	96.47	156.93	N/A	9,200	10,976	
15,000 TO 29,999	10	94.81	92.24	92.63	09.02	99.58	66.72	108.35	74.50 to 100.83	21,200	19,638	
30,000 TO 59,999	2	71.62	71.62	67.32	30.02	106.39	50.12	93.12	N/A	37,500	25,245	
60,000 TO 99,999	3	86.57	74.96	76.74	19.91	97.68	43.29	95.02	N/A	75,086	57,623	
100,000 TO 149,999												
150,000 TO 249,999	1	195.07	195.07	195.07	00.00	100.00	195.07	195.07	N/A	225,000	438,900	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	20	95.34	98.28	116.60	20.59	84.29	43.29	195.07	90.98 to 100.83	38,703	45,127	

26 Dixon
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 : 20
Total Sales Price : 774,059
Total Adj. Sales Price : 774,059
Total Assessed Value : 902,540
Avg. Adj. Sales Price : 38,703
Avg. Assessed Value : 45,127

MEDIAN : 95
WGT. MEAN : 117
MEAN : 98
COD : 20.59
PRD : 84.29

COV : 33.50
STD : 32.92
Avg. Abs. Dev : 19.63
MAX Sales Ratio : 195.07
MIN Sales Ratio : 43.29

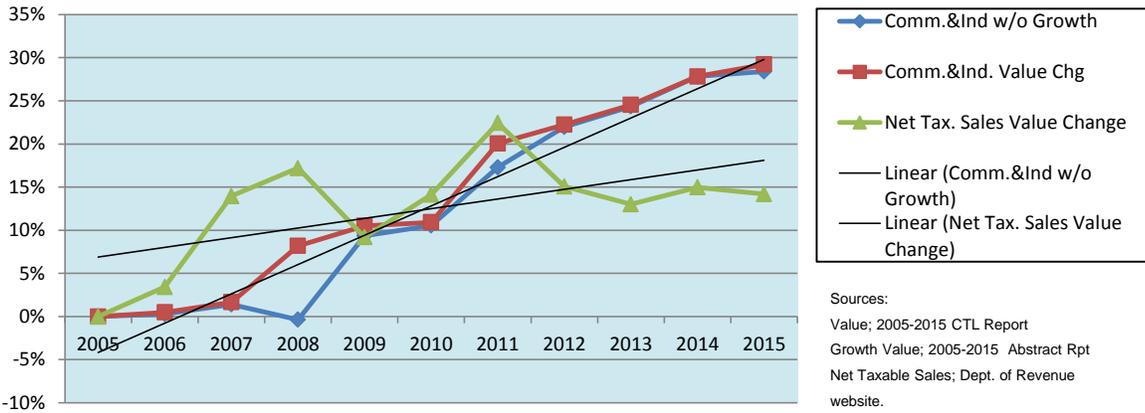
95% Median C.I. : 90.98 to 100.83
95% Wgt. Mean C.I. : 64.22 to 168.98
95% Mean C.I. : 82.87 to 113.69

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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
297	2	97.66	97.66	97.61	02.05	100.05	95.66	99.65	N/A	24,500	23,915
300	1	100.83	100.83	100.83	00.00	100.00	100.83	100.83	N/A	18,000	18,150
344	4	96.69	98.40	70.42	30.80	139.73	43.29	156.93	N/A	29,250	20,598
350	2	101.43	101.43	90.60	14.65	111.95	86.57	116.29	N/A	51,646	46,790
353	2	102.74	102.74	96.92	07.51	106.00	95.02	110.45	N/A	40,484	39,238
384	1	66.72	66.72	66.72	00.00	100.00	66.72	66.72	N/A	18,000	12,010
406	2	122.60	122.60	170.91	59.12	71.73	50.12	195.07	N/A	135,000	230,728
434	1	74.50	74.50	74.50	00.00	100.00	74.50	74.50	N/A	17,000	12,665
442	1	93.12	93.12	93.12	00.00	100.00	93.12	93.12	N/A	30,000	27,935
458	1	108.35	108.35	108.35	00.00	100.00	108.35	108.35	N/A	17,000	18,420
483	1	92.29	92.29	92.29	00.00	100.00	92.29	92.29	N/A	28,000	25,840
528	1	96.47	96.47	96.47	00.00	100.00	96.47	96.47	N/A	5,800	5,595
597	1	90.98	90.98	90.98	00.00	100.00	90.98	90.98	N/A	20,000	18,195
<u>ALL</u>	<u>20</u>	95.34	98.28	116.60	20.59	84.29	43.29	195.07	90.98 to 100.83	38,703	45,127

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	\$ 35,887,445	\$ 29,260	0.08%	\$ 35,858,185	-	\$ 10,902,808	-
2006	\$ 36,061,135	\$ 74,630	0.21%	\$ 35,986,505	0.28%	\$ 11,275,017	3.41%
2007	\$ 36,481,600	\$ 93,115	0.26%	\$ 36,388,485	0.91%	\$ 12,424,696	10.20%
2008	\$ 38,826,040	\$ 3,072,405	7.91%	\$ 35,753,635	-2.00%	\$ 12,777,977	2.84%
2009	\$ 39,662,649	\$ 415,887	1.05%	\$ 39,246,762	1.08%	\$ 11,903,898	-6.84%
2010	\$ 39,808,760	\$ 133,460	0.34%	\$ 39,675,300	0.03%	\$ 12,443,147	4.53%
2011	\$ 43,083,420	\$ 996,830	2.31%	\$ 42,086,590	5.72%	\$ 13,348,587	7.28%
2012	\$ 43,870,190	\$ 97,305	0.22%	\$ 43,772,885	1.60%	\$ 12,544,733	-6.02%
2013	\$ 44,690,795	\$ 65,610	0.15%	\$ 44,625,185	1.72%	\$ 12,321,547	-1.78%
2014	\$ 45,871,540	\$ -	0.00%	\$ 45,871,540	2.64%	\$ 12,536,252	1.74%
2015	\$ 46,372,705	\$ 291,498	0.63%	\$ 46,081,207	0.46%	\$ 12,449,123	-0.70%
Ann %chg	2.60%			Average	1.24%	1.56%	1.47%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2005	-	-	-
2006	0.28%	0.48%	3.41%
2007	1.40%	1.66%	13.96%
2008	-0.37%	8.19%	17.20%
2009	9.36%	10.52%	9.18%
2010	10.55%	10.93%	14.13%
2011	17.27%	20.05%	22.43%
2012	21.97%	22.24%	15.06%
2013	24.35%	24.53%	13.01%
2014	27.82%	27.82%	14.98%
2015	28.40%	29.22%	14.18%

County Number	26
County Name	Dixon

26 Dixon
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 : 63
Total Sales Price : 41,536,449
Total Adj. Sales Price : 41,536,449
Total Assessed Value : 30,187,345
Avg. Adj. Sales Price : 659,309
Avg. Assessed Value : 479,164

MEDIAN : 72
WGT. MEAN : 73
MEAN : 76
COD : 23.17
PRD : 104.58

COV : 32.68
STD : 24.84
Avg. Abs. Dev : 16.58
MAX Sales Ratio : 175.07
MIN Sales Ratio : 11.28

95% Median C.I. : 65.40 to 74.77
95% Wgt. Mean C.I. : 67.10 to 78.25
95% Mean C.I. : 69.88 to 82.14

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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	17	72.43	80.76	76.59	22.93	105.44	56.17	131.93	62.99 to 102.75	892,611	683,674	
01-JAN-13 To 31-MAR-13	3	62.61	72.26	69.79	16.02	103.54	62.04	92.14	N/A	540,667	377,307	
01-APR-13 To 30-JUN-13												
01-JUL-13 To 30-SEP-13	5	65.40	71.33	66.92	16.10	106.59	58.06	101.57	N/A	682,939	457,036	
01-OCT-13 To 31-DEC-13	5	62.13	62.54	61.92	04.18	101.00	57.20	67.18	N/A	1,368,244	847,195	
01-JAN-14 To 31-MAR-14	9	74.11	78.93	79.31	18.73	99.52	55.07	110.90	61.62 to 107.26	537,909	426,637	
01-APR-14 To 30-JUN-14	2	69.98	69.98	69.97	02.26	100.01	68.40	71.55	N/A	518,500	362,798	
01-JUL-14 To 30-SEP-14	1	73.40	73.40	73.40	00.00	100.00	73.40	73.40	N/A	1,298,904	953,430	
01-OCT-14 To 31-DEC-14	5	39.54	51.18	57.68	60.52	88.73	11.28	126.42	N/A	174,055	100,388	
01-JAN-15 To 31-MAR-15	9	75.05	87.13	77.99	20.80	111.72	63.28	175.07	71.26 to 90.13	479,111	373,659	
01-APR-15 To 30-JUN-15	6	79.22	82.29	71.93	23.72	114.40	56.03	109.80	56.03 to 109.80	254,130	182,787	
01-JUL-15 To 30-SEP-15	1	71.91	71.91	71.91	00.00	100.00	71.91	71.91	N/A	600,000	431,455	
<u>Study Yrs</u>												
01-OCT-12 To 30-SEP-13	25	70.39	77.86	74.41	21.72	104.64	56.17	131.93	62.99 to 82.33	808,443	601,583	
01-OCT-13 To 30-SEP-14	17	68.40	72.73	69.59	15.13	104.51	55.07	110.90	61.62 to 78.93	824,606	573,808	
01-OCT-14 To 30-SEP-15	21	74.77	76.46	73.81	30.45	103.59	11.28	175.07	63.28 to 88.96	347,955	256,812	
<u>Calendar Yrs</u>												
01-JAN-13 To 31-DEC-13	13	62.61	68.16	64.43	12.17	105.79	57.20	101.57	61.23 to 70.39	913,686	588,698	
01-JAN-14 To 31-DEC-14	17	71.55	69.39	74.82	28.41	92.74	11.28	126.42	41.60 to 83.50	473,374	354,159	
<u>ALL</u>	63	71.55	76.01	72.68	23.17	104.58	11.28	175.07	65.40 to 74.77	659,309	479,164	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	25	70.39	74.18	73.31	16.92	101.19	55.07	119.02	64.72 to 72.43	848,631	622,158	
2	38	74.00	77.21	72.01	26.32	107.22	11.28	175.07	64.60 to 80.86	534,754	385,089	
<u>ALL</u>	63	71.55	76.01	72.68	23.17	104.58	11.28	175.07	65.40 to 74.77	659,309	479,164	

26 Dixon
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 : 63
Total Sales Price : 41,536,449
Total Adj. Sales Price : 41,536,449
Total Assessed Value : 30,187,345
Avg. Adj. Sales Price : 659,309
Avg. Assessed Value : 479,164

MEDIAN : 72
WGT. MEAN : 73
MEAN : 76
COD : 23.17
PRD : 104.58

COV : 32.68
STD : 24.84
Avg. Abs. Dev : 16.58
MAX Sales Ratio : 175.07
MIN Sales Ratio : 11.28

95% Median C.I. : 65.40 to 74.77
95% Wgt. Mean C.I. : 67.10 to 78.25
95% Mean C.I. : 69.88 to 82.14

Printed:4/5/2016 9:34:33AM

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	65.40	65.40	65.40	00.00	100.00	65.40	65.40	N/A	680,000	444,715
1	1	65.40	65.40	65.40	00.00	100.00	65.40	65.40	N/A	680,000	444,715
_____Dry_____											
County	32	71.75	76.73	74.01	15.54	103.68	58.06	119.02	67.18 to 75.05	627,276	464,245
1	16	70.83	74.97	73.33	15.19	102.24	59.08	119.02	64.72 to 72.43	712,538	522,487
2	16	74.89	78.50	74.91	14.42	104.79	58.06	109.80	68.40 to 90.13	542,015	406,002
_____Grass_____											
County	4	53.30	56.62	63.69	30.11	88.90	39.54	80.35	N/A	174,040	110,840
2	4	53.30	56.62	63.69	30.11	88.90	39.54	80.35	N/A	174,040	110,840
_____ALL_____	63	71.55	76.01	72.68	23.17	104.58	11.28	175.07	65.40 to 74.77	659,309	479,164

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	4	64.20	73.87	69.13	22.26	106.86	56.17	110.90	N/A	1,098,842	759,639
1	3	65.40	77.49	71.69	27.89	108.09	56.17	110.90	N/A	1,034,708	741,753
2	1	62.99	62.99	62.99	00.00	100.00	62.99	62.99	N/A	1,291,244	813,295
_____Dry_____											
County	44	71.41	75.71	72.41	16.85	104.56	55.07	126.42	64.89 to 74.77	726,745	526,217
1	20	68.79	73.47	73.38	16.44	100.12	55.07	119.02	61.62 to 72.33	808,138	593,002
2	24	74.00	77.58	71.41	16.62	108.64	57.20	126.42	64.60 to 82.33	658,918	470,562
_____Grass_____											
County	6	72.67	68.59	78.85	27.36	86.99	39.54	101.57	39.54 to 101.57	226,580	178,653
2	6	72.67	68.59	78.85	27.36	86.99	39.54	101.57	39.54 to 101.57	226,580	178,653
_____ALL_____	63	71.55	76.01	72.68	23.17	104.58	11.28	175.07	65.40 to 74.77	659,309	479,164

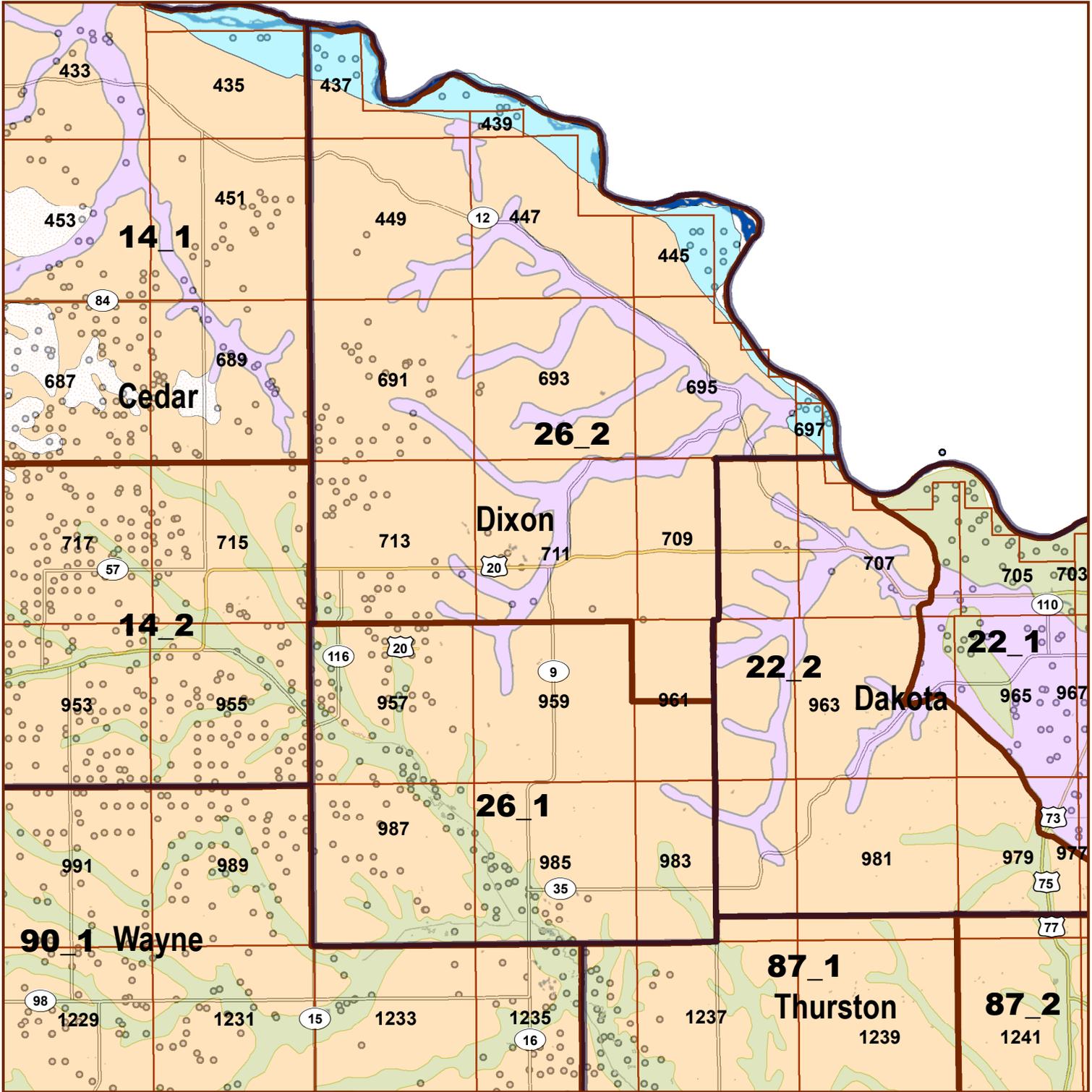
Dixon County 2016 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dixon	1	6,505	6,385	6,070	5,875	5,465	5,365	4,960	4,765	5,825
Cedar	2	7,070	7,070	6,815	6,815	6,720	6,720	5,440	5,440	6,435
Wayne	1	6,025	6,000	5,950	5,900	5,800	5,650	5,500	4,900	5,801
Thurston	1	6,025	6,000	5,900	5,900	5,800	5,650	4,980	4,290	5,852
Dakota	2	n/a	6,155	6,070	n/a	5,465	5,365	4,960	4,765	5,306
Dixon	2	6,155	6,155	6,070	5,875	5,465	5,365	4,960	4,765	5,598
Cedar	1	5,970	5,970	5,910	5,910	5,300	5,300	4,685	4,685	5,339
Dakota	2	n/a	6,155	6,070	n/a	5,465	5,365	4,960	4,765	5,306

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dixon	1	5,860	5,480	5,285	5,210	5,180	4,870	4,660	4,240	5,107
Cedar	2	6,337	6,345	6,133	6,135	6,093	6,095	4,775	4,775	5,850
Wayne	1	5,700	5,650	5,550	5,450	5,400	5,000	4,400	4,100	5,285
Thurston	1	5,815	5,810	5,365	5,365	5,350	5,335	4,715	4,045	5,337
Dakota	2	5,580	5,569	5,492	5,520	5,205	5,105	4,913	4,816	5,103
Dixon	2	5,150	4,975	4,975	4,950	4,925	4,720	4,310	4,310	4,691
Cedar	1	5,221	5,220	5,185	5,185	5,169	5,167	4,029	4,029	4,769
Dakota	2	5,580	5,569	5,492	5,520	5,205	5,105	4,913	4,816	5,103

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dixon	1	2,430	2,300	2,030	n/a	1,845	1,720	1,595	1,470	1,880
Cedar	2	2,230	2,230	2,030	2,030	1,845	1,845	1,645	1,645	1,879
Wayne	1	2,400	2,260	2,120	1,980	1,870	1,590	1,410	1,270	1,905
Thurston	1	1,680	1,680	1,468	1,470	1,260	1,260	1,260	1,260	1,419
Dakota	2	2,400	2,365	2,325	2,290	2,250	2,175	2,100	1,950	2,112
Dixon	2	2,430	2,300	2,030	1,845	1,845	1,720	1,595	1,470	1,720
Cedar	1	2,230	2,230	2,030	2,030	1,845	1,845	1,645	1,646	1,767
Dakota	2	2,400	2,365	2,325	2,290	2,250	2,175	2,100	1,950	2,112

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



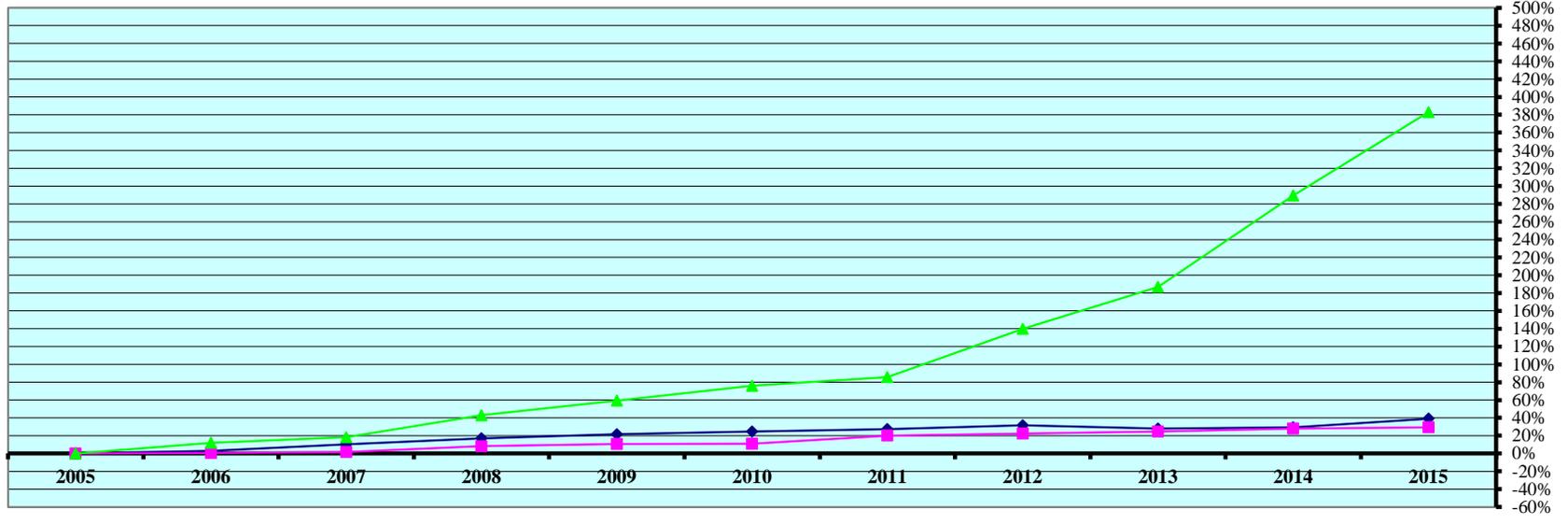
Legend

- 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

Dixon 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	90,937,006	--	--	--	35,887,445	--	--	--	247,423,615	--	--	--
2006	93,683,965	2,746,959	3.02%	3.02%	36,061,135	173,690	0.48%	0.48%	277,218,335	29,794,720	12.04%	12.04%
2007	100,370,120	6,686,155	7.14%	10.37%	36,481,600	420,465	1.17%	1.66%	292,624,455	15,406,120	5.56%	18.27%
2008	106,450,525	6,080,405	6.06%	17.06%	38,826,040	2,344,440	6.43%	8.19%	353,569,490	60,945,035	20.83%	42.90%
2009	110,576,375	4,125,850	3.88%	21.60%	39,662,649	836,609	2.15%	10.52%	394,555,505	40,986,015	11.59%	59.47%
2010	113,421,300	2,844,925	2.57%	24.73%	39,808,760	146,111	0.37%	10.93%	435,177,090	40,621,585	10.30%	75.88%
2011	115,722,435	2,301,135	2.03%	27.26%	43,083,420	3,274,660	8.23%	20.05%	459,237,725	24,060,635	5.53%	85.61%
2012	119,684,835	3,962,400	3.42%	31.61%	43,870,190	786,770	1.83%	22.24%	593,191,475	133,953,750	29.17%	139.75%
2013	116,475,355	-3,209,480	-2.68%	28.08%	44,690,795	820,605	1.87%	24.53%	709,500,840	116,309,365	19.61%	186.76%
2014	117,627,715	1,152,360	0.99%	29.35%	45,871,540	1,180,745	2.64%	27.82%	963,644,090	254,143,250	35.82%	289.47%
2015	126,495,525	8,867,810	7.54%	39.10%	46,372,705	501,165	1.09%	29.22%	1,194,835,285	231,191,195	23.99%	382.91%

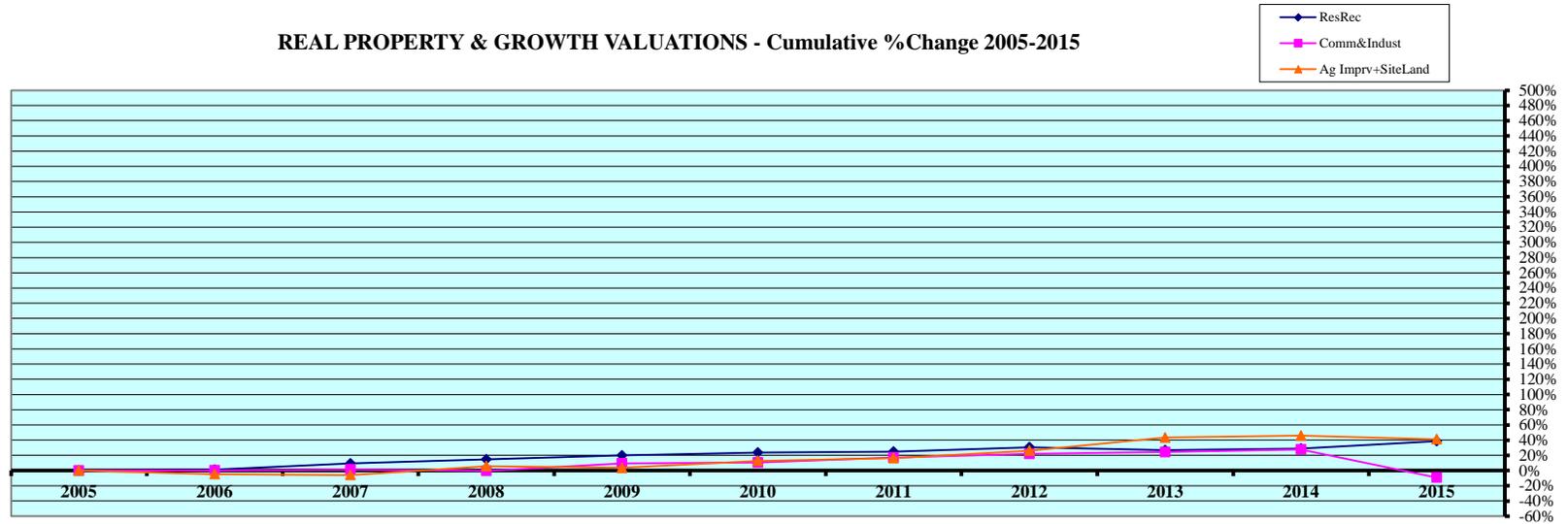
Rate Annual %chg: Residential & Recreational 3.36% Commercial & Industrial 2.60% Agricultural Land 17.05%

Cnty# 26
 County DIXON

CHART 1 EXHIBIT 26B 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	90,937,006	1,258,675	1.38%	89,678,331	--	--	35,887,445	29,260	0.08%	35,858,185	--	--	
2006	93,683,965	1,696,135	1.81%	91,987,830	1.16%	1.16%	36,061,135	74,630	0.21%	35,986,505	0.28%	0.28%	
2007	100,370,120	835,563	0.83%	99,534,557	6.25%	9.45%	36,481,600	93,115	0.26%	36,388,485	0.91%	1.40%	
2008	106,450,525	2,205,655	2.07%	104,244,870	3.86%	14.63%	38,826,040	3,072,405	7.91%	35,753,635	-2.00%	-0.37%	
2009	110,576,375	1,609,187	1.46%	108,967,188	2.36%	19.83%	39,662,649	415,887	1.05%	39,246,762	1.08%	9.36%	
2010	113,421,300	1,022,857	0.90%	112,398,443	1.65%	23.60%	39,808,760	133,460	0.34%	39,675,300	0.03%	10.55%	
2011	115,722,435	2,045,055	1.77%	113,677,380	0.23%	25.01%	43,083,420	996,830	2.31%	42,086,590	5.72%	17.27%	
2012	119,684,835	908,640	0.76%	118,776,195	2.64%	30.61%	43,870,190	97,305	0.22%	43,772,885	1.60%	21.97%	
2013	116,475,355	955,465	0.82%	115,519,890	-3.48%	27.03%	44,690,795	65,610	0.15%	44,625,185	1.72%	24.35%	
2014	117,627,715	471,810	0.40%	117,155,905	0.58%	28.83%	45,871,540	0	0.00%	45,871,540	2.64%	27.82%	
2015	126,495,525	478,330	0.38%	126,017,195	7.13%	38.58%	46,372,705	13,762,423	29.68%	32,610,282	-28.91%	-9.13%	
Rate Ann%chg	3.36%			Resid & Rec. w/o growth			2.60%			C & I w/o growth			-1.69%

Tax Year	Ag Improvements & Site Land ⁽¹⁾					Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value		
2005	35,438,915	10,463,384	45,902,299	205,395	0.45%	45,696,904	--
2006	33,835,210	11,632,480	45,467,690	1,730,445	3.81%	43,737,245	-4.72%
2007	33,392,083	12,537,305	45,929,388	2,734,996	5.95%	43,194,392	-5.00%
2008	36,584,890	12,770,515	49,355,405	786,010	1.59%	48,569,395	5.75%
2009	35,170,155	14,584,345	49,754,500	4,754,500	4.48%	47,527,740	-3.70%
2010	37,370,440	15,335,745	52,706,185	958,790	1.82%	51,747,395	4.01%
2011	37,434,850	16,833,055	54,267,905	857,010	1.58%	53,410,895	1.34%
2012	41,255,470	18,511,410	59,766,880	1,799,694	3.01%	57,967,186	6.82%
2013	47,490,360	19,712,345	67,202,705	1,369,230	2.04%	65,833,475	10.15%
2014	47,532,705	20,074,685	67,607,390	566,330	0.84%	67,041,060	-0.24%
2015	43,416,765	25,648,520	69,065,285	4,253,080	6.16%	64,812,205	-4.13%
Rate Ann%chg	2.05%	9.38%	4.17%	Ag Imprv+Site w/o growth		1.03%	

(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.

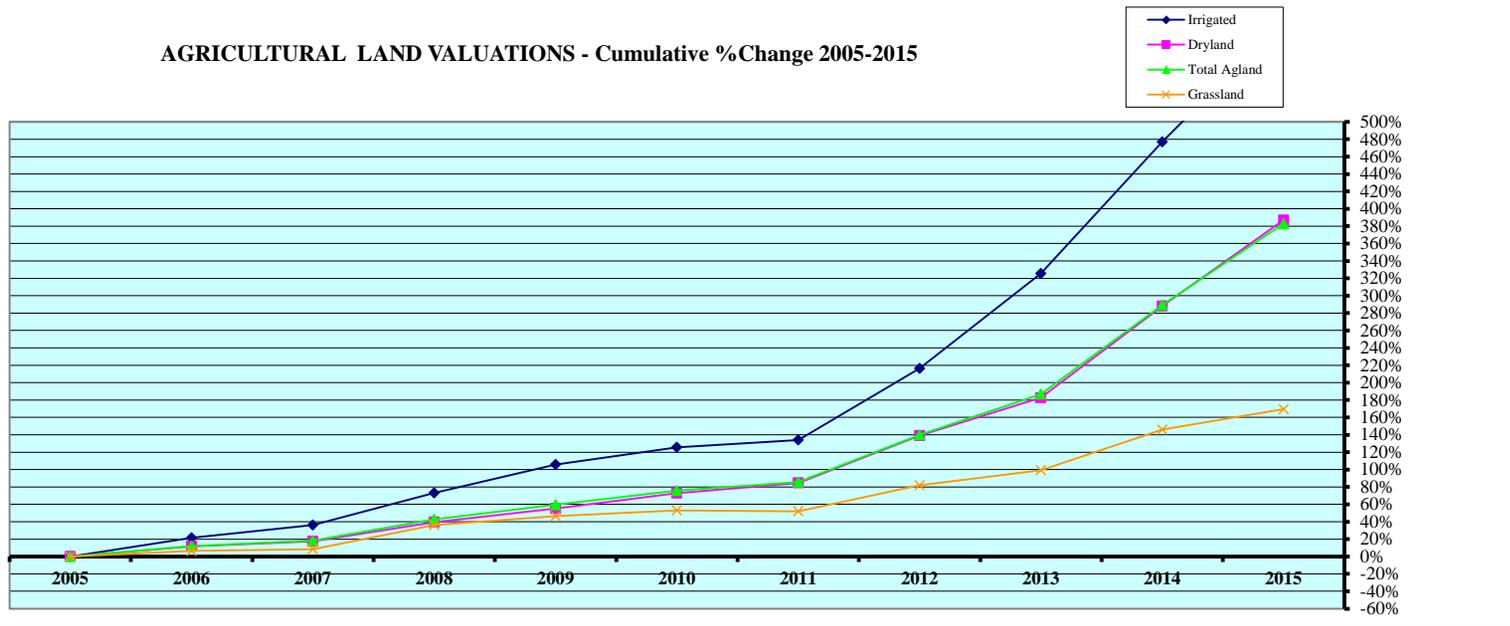
Sources:
Value; 2005 - 2015 CTL
Growth Value; 2005-2015 Abstract of Asmnt Rpt.

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

Cnty# 26
County DIXON

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	25,517,245	--	--	--	190,496,100	--	--	--	30,977,065	--	--	--
2006	31,016,480	5,499,235	21.55%	21.55%	212,577,185	22,081,085	11.59%	11.59%	32,980,695	2,003,630	6.47%	6.47%
2007	34,735,960	3,719,480	11.99%	36.13%	223,654,670	11,077,485	5.21%	17.41%	33,584,795	604,100	1.83%	8.42%
2008	44,154,225	9,418,265	27.11%	73.04%	265,979,065	42,324,395	18.92%	39.62%	42,188,895	8,604,100	25.62%	36.19%
2009	52,538,955	8,384,730	18.99%	105.90%	295,689,685	29,710,620	11.17%	55.22%	45,410,925	3,222,030	7.64%	46.60%
2010	57,566,215	5,027,260	9.57%	125.60%	329,451,210	33,761,525	11.42%	72.94%	47,387,360	1,976,435	4.35%	52.98%
2011	59,697,730	2,131,515	3.70%	133.95%	351,687,085	22,235,875	6.75%	84.62%	47,072,835	-314,525	-0.66%	51.96%
2012	80,724,930	21,027,200	35.22%	216.35%	455,209,340	103,522,255	29.44%	138.96%	56,365,010	9,292,175	19.74%	81.96%
2013	108,603,060	27,878,130	34.53%	325.61%	538,303,445	83,094,105	18.25%	182.58%	61,752,760	5,387,750	9.56%	99.35%
2014	147,248,735	38,645,675	35.58%	477.06%	739,360,310	201,056,865	37.35%	288.12%	76,195,215	14,442,455	23.39%	145.97%
2015	182,694,050	35,445,315	24.07%	615.96%	927,865,070	188,504,760	25.50%	387.08%	83,428,600	7,233,385	9.49%	169.32%

Rate Ann.%chg: Irrigated **21.76%** Dryland **17.15%** Grassland **10.41%**

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	433,205	--	--	--	0	--	--	--	247,423,615	--	--	--
2006	643,975	210,770	48.65%	48.65%	0	0			277,218,335	29,794,720	12.04%	12.04%
2007	649,030	5,055	0.78%	49.82%	0	0			292,624,455	15,406,120	5.66%	18.27%
2008	1,247,305	598,275	92.18%	187.92%	0	0			353,569,490	60,945,035	20.83%	42.90%
2009	915,940	-331,365	-26.57%	111.43%	0	0			394,555,505	40,986,015	11.59%	59.47%
2010	772,305	-143,635	-15.68%	78.28%	0	0			435,177,090	40,621,585	10.30%	75.88%
2011	774,075	1,770	0.23%	78.69%	6,000	6,000			459,237,725	24,060,635	5.53%	85.61%
2012	810,825	36,750	4.75%	87.17%	81,370	75,370	1256.17%		593,191,475	133,953,750	29.17%	139.75%
2013	810,095	-730	-0.09%	87.00%	31,480	-49,890	-61.31%		709,500,840	116,309,365	19.61%	186.76%
2014	808,350	-1,745	-0.22%	86.60%	31,480	0	0.00%		963,644,090	254,143,250	35.82%	289.47%
2015	807,065	-1,285	-0.16%	86.30%	40,500	9,020	28.65%		1,194,835,285	231,191,195	23.99%	382.91%

Cnty# **26**
County **DIXON**

Rate Ann.%chg: Total Agric Land **17.05%**

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	25,201,225	20,684	1,218			190,727,145	192,433	991			31,012,620	60,162	515		
2006	31,016,485	23,334	1,329	9.10%	9.10%	212,541,615	190,925	1,113	12.32%	12.32%	33,016,825	59,067	559	8.44%	8.44%
2007	34,566,955	24,273	1,424	7.13%	16.88%	224,035,255	190,174	1,178	5.82%	18.86%	33,657,710	58,881	572	2.26%	10.89%
2008	43,489,710	25,713	1,691	18.77%	38.82%	266,530,085	189,801	1,404	19.20%	41.68%	42,217,365	57,571	733	28.29%	42.26%
2009	52,242,180	27,232	1,918	13.42%	57.45%	295,976,830	190,965	1,550	10.37%	56.38%	45,391,460	56,656	801	9.25%	55.42%
2010	57,121,520	27,831	2,052	6.99%	68.45%	329,921,290	190,857	1,729	11.53%	74.41%	47,388,550	56,937	832	3.89%	61.46%
2011	60,973,590	28,461	2,142	4.38%	75.83%	352,482,045	190,809	1,847	6.86%	86.38%	47,364,630	56,396	840	0.91%	62.93%
2012	80,882,350	28,309	2,857	33.36%	134.49%	455,114,065	190,037	2,395	29.64%	141.63%	56,548,635	55,569	1,018	21.17%	97.41%
2013	104,010,380	29,222	3,559	24.58%	192.13%	539,019,355	190,631	2,828	18.07%	185.28%	63,154,340	53,978	1,170	14.97%	126.97%
2014	145,847,300	30,408	4,796	34.76%	293.66%	740,856,080	191,165	3,875	37.06%	291.01%	76,244,270	52,443	1,454	24.26%	182.03%
2015	182,215,225	31,923	5,708	19.01%	368.48%	925,506,690	190,437	4,860	25.40%	390.34%	84,633,290	51,615	1,640	12.78%	218.09%

Rate Annual %chg Average Value/Acre: 16.70%

17.23%

12.27%

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	433,205	9,759	44			0	0				247,374,195	283,038	874		
2006	643,980	9,732	66	49.07%	49.07%	0	0				277,218,905	283,057	979	12.06%	12.06%
2007	651,805	9,667	67	1.90%	51.90%	0	0				292,911,725	282,994	1,035	5.68%	18.43%
2008	1,248,285	9,619	130	92.46%	192.35%	0	0				353,485,445	282,703	1,250	20.80%	43.06%
2009	920,470	7,805	118	-9.12%	165.69%	0	0				394,530,940	282,658	1,396	11.63%	59.70%
2010	772,780	7,150	108	-8.36%	143.48%	0	0				435,204,140	282,775	1,539	10.26%	76.09%
2011	804,075	7,013	115	6.09%	158.30%	0	0				461,624,340	282,678	1,633	6.11%	86.85%
2012	812,840	7,011	116	1.11%	161.17%	0	0				593,357,890	280,926	2,112	29.34%	141.67%
2013	810,300	7,165	113	-2.45%	154.76%	0	0				706,994,375	280,996	2,516	19.12%	187.88%
2014	808,605	7,156	113	-0.08%	154.56%	0	0				963,756,255	281,171	3,428	36.23%	292.18%
2015	794,905	7,095	112	-0.85%	152.40%	0	0				1,193,150,110	281,069	4,245	23.85%	385.70%

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DIXON

Rate Annual %chg Average Value/Acre: 17.12%

(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

2015 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
6,000	DIXON	63,903,913	3,014,886	5,596,046	125,228,335	19,691,200	26,681,505	1,267,190	1,194,835,285	43,416,765	25,648,520	0	1,509,283,645
cnty.sector.value % of total value:		4.23%	0.20%	0.37%	8.30%	1.30%	1.77%	0.08%	79.17%	2.88%	1.70%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
377	ALLEN	402,663	42,979	187,410	9,332,470	720,955	0	0	135,150	0	19,880	0	10,841,507
6.28%	%sector of county sector	0.63%	1.43%	3.35%	7.45%	3.66%			0.01%		0.08%		0.72%
	%sector of municipality	3.71%	0.40%	1.73%	86.08%	6.65%			1.25%		0.18%		100.00%
166	CONCORD	5,116	0	0	2,884,085	41,565	0	0	0	0	0	0	2,930,766
2.77%	%sector of county sector	0.01%			2.30%	0.21%							0.19%
	%sector of municipality	0.17%			98.41%	1.42%							100.00%
87	DIXON	408,313	0	0	1,490,450	1,107,095	0	0	0	0	0	0	3,005,858
1.45%	%sector of county sector	0.64%			1.19%	5.62%							0.20%
	%sector of municipality	13.58%			49.58%	36.83%							100.00%
840	EMERSON	34,794	155,533	30,815	8,266,400	1,068,370	0	0	48,980	0	0	0	9,604,892
14.00%	%sector of county sector	0.05%	5.16%	0.55%	6.60%	5.43%			0.00%				0.84%
	%sector of municipality	0.36%	1.62%	0.32%	86.06%	11.12%			0.51%				100.00%
94	MARTINSBURG	167,245	284	108	1,906,035	79,755	0	0	0	0	0	0	2,153,427
1.57%	%sector of county sector	0.26%	0.01%	0.00%	1.52%	0.41%							0.14%
	%sector of municipality	7.77%	0.01%	0.01%	88.51%	3.70%							100.00%
76	MASKELL	96,963	0	0	1,234,005	186,095	0	0	149,725	90,430	2,935	0	1,760,153
1.27%	%sector of county sector	0.15%			0.99%	0.95%			0.01%	0.21%	0.01%		0.12%
	%sector of municipality	5.51%			70.11%	10.57%			8.51%	5.14%	0.17%		100.00%
325	NEWCASTLE	451,289	0	0	6,427,755	599,760	0	0	0	0	0	0	7,478,804
5.42%	%sector of county sector	0.71%			5.13%	3.05%							0.50%
	%sector of municipality	6.03%			85.95%	8.02%							100.00%
961	PONCA	555,106	191,232	11,282	28,361,835	3,325,670	0	0	1,325	0	12,015	0	32,458,465
16.02%	%sector of county sector	0.87%	6.34%	0.20%	22.65%	16.89%			0.00%		0.05%		2.15%
	%sector of municipality	1.71%	0.59%	0.03%	87.38%	10.25%			0.00%		0.04%		100.00%
1451	WAKEFIELD	6,707,880	261,297	45,247	21,106,675	5,416,215	8,598,015	0	55,610	0	0	0	42,190,939
24.18%	%sector of county sector	10.50%	8.67%	0.81%	16.85%	27.51%	32.22%		0.00%				2.80%
	%sector of municipality	15.90%	0.62%	0.11%	50.03%	12.84%	20.38%		0.13%				100.00%
73	WATERBURY	39,784	54,019	226,575	949,515	118,355	0	0	0	0	0	0	1,388,248
1.22%	%sector of county sector	0.06%	1.79%	4.05%	0.76%	0.60%							0.09%
	%sector of municipality	2.87%	3.69%	16.32%	68.40%	8.53%							100.00%
4,450	Total Municipalities	8,869,153	705,344	501,437	81,959,225	12,663,835	8,598,015	0	390,790	90,430	34,830	0	113,813,059
74.17%	%all municip.sect of cnty	13.88%	23.40%	8.96%	65.45%	64.31%	32.22%		0.03%	0.21%	0.14%		7.54%

Sources: 2015 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2015 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2016

Cnty#	County
26	DIXON

CHART 5

EXHIBIT

26B

Page 5

Total Real Property Sum Lines 17, 25, & 30	Records : 5,634	Value : 1,441,931,115	Growth 1,964,645	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	196	625,750	85	273,720	17	126,905	298	1,026,375	
02. Res Improve Land	1,294	6,164,820	190	1,756,845	311	4,331,475	1,795	12,253,140	
03. Res Improvements	1,301	69,640,825	193	17,532,525	323	28,420,770	1,817	115,594,120	
04. Res Total	1,497	76,431,395	278	19,563,090	340	32,879,150	2,115	128,873,635	967,480
% of Res Total	70.78	59.31	13.14	15.18	16.08	25.51	37.54	8.94	49.24
05. Com UnImp Land	63	127,530	11	49,690	10	1,997,915	84	2,175,135	
06. Com Improve Land	198	690,560	30	375,715	12	3,214,720	240	4,280,995	
07. Com Improvements	203	8,011,350	29	3,882,970	17	1,238,025	249	13,132,345	
08. Com Total	266	8,829,440	40	4,308,375	27	6,450,660	333	19,588,475	77,775
% of Com Total	79.88	45.07	12.01	21.99	8.11	32.93	5.91	1.36	3.96
09. Ind UnImp Land	0	0	1	38,100	2	71,920	3	110,020	
10. Ind Improve Land	0	0	3	34,505	5	1,449,295	8	1,483,800	
11. Ind Improvements	0	0	3	8,525,410	5	16,562,275	8	25,087,685	
12. Ind Total	0	0	4	8,598,015	7	18,083,490	11	26,681,505	0
% of Ind Total	0.00	0.00	36.36	32.22	63.64	67.78	0.20	1.85	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	4	84,495	4	84,495	
15. Rec Improvements	0	0	0	0	112	1,175,740	112	1,175,740	
16. Rec Total	0	0	0	0	112	1,260,235	112	1,260,235	0
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	1.99	0.09	0.00
Res & Rec Total	1,497	76,431,395	278	19,563,090	452	34,139,385	2,227	130,133,870	967,480
% of Res & Rec Total	67.22	58.73	12.48	15.03	20.30	26.23	39.53	9.02	49.24
Com & Ind Total	266	8,829,440	44	12,906,390	34	24,534,150	344	46,269,980	77,775
% of Com & Ind Total	77.33	19.08	12.79	27.89	9.88	53.02	6.11	3.21	3.96
17. Taxable Total	1,763	85,260,835	322	32,469,480	486	58,673,535	2,571	176,403,850	1,045,255
% of Taxable Total	68.57	48.33	12.52	18.41	18.90	33.26	45.63	12.23	53.20

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	52	877,605	285,530	6	71,910	1,655
19. Commercial	9	70,610	3,480	1	47,745	0
20. Industrial	0	0	0	1	3,428,725	13,566,870
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	58	949,515	287,185
19. Commercial	0	0	0	10	118,355	3,480
20. Industrial	0	0	0	1	3,428,725	13,566,870
21. Other	0	0	0	0	0	0
22. Total Sch II				69	4,496,595	13,857,535

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	234	43	289	566

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	12	42,875	78	6,048,350	2,084	802,354,600	2,174	808,445,825
28. Ag-Improved Land	0	0	60	7,831,225	988	388,068,250	1,048	395,899,475
29. Ag Improvements	5	31,895	44	3,378,970	839	57,771,100	888	61,181,965
30. Ag Total							3,062	1,265,527,265

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	37	37.25	428,375	
33. HomeSite Improvements	0	0.00	0	36	0.00	3,077,340	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	12	21.59	11,995	
36. FarmSite Improv Land	0	0.00	0	25	63.58	35,320	
37. FarmSite Improvements	5	0.00	31,895	26	0.00	301,630	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	36	43.36	0	
40. Other- Non Ag Use	0	0.00	0	1	7.77	2,000	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	33	33.00	379,500	33	33.00	379,500	
32. HomeSite Improv Land	500	505.18	5,824,750	537	542.43	6,253,125	
33. HomeSite Improvements	519	0.00	34,228,750	555	0.00	37,306,090	626,580
34. HomeSite Total				588	575.43	43,938,715	
35. FarmSite UnImp Land	124	403.99	224,415	136	425.58	236,410	
36. FarmSite Improv Land	641	3,085.70	1,697,705	666	3,149.28	1,733,025	
37. FarmSite Improvements	721	0.00	23,542,350	752	0.00	23,875,875	292,810
38. FarmSite Total				888	3,574.86	25,845,310	
39. Road & Ditches	2,422	5,425.25	0	2,458	5,468.61	0	
40. Other- Non Ag Use	6	8.00	38,500	7	15.77	40,500	
41. Total Section VI				1,476	9,634.67	69,824,525	919,390

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	4	637.38	3,299,655	4	637.38	3,299,655

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,310.01	15.02%	15,026,620	16.78%	6,505.00
46. 1A	2,531.25	16.46%	16,162,005	18.04%	6,384.99
47. 2A1	1,376.42	8.95%	8,354,860	9.33%	6,069.99
48. 2A	2,512.95	16.34%	14,763,630	16.48%	5,875.02
49. 3A1	3,325.46	21.62%	18,173,630	20.29%	5,465.00
50. 3A	1,528.20	9.94%	8,198,795	9.15%	5,365.00
51. 4A1	1,774.39	11.54%	8,800,995	9.83%	4,960.01
52. 4A	19.65	0.13%	93,630	0.10%	4,764.89
53. Total	15,378.33	100.00%	89,574,165	100.00%	5,824.70
Dry					
54. 1D1	3,352.02	4.34%	19,642,800	4.98%	5,859.99
55. 1D	15,251.26	19.75%	83,575,820	21.19%	5,479.93
56. 2D1	4,200.48	5.44%	22,199,560	5.63%	5,285.01
57. 2D	6,075.74	7.87%	31,654,625	8.03%	5,210.00
58. 3D1	20,275.20	26.26%	105,028,670	26.63%	5,180.15
59. 3D	9,249.50	11.98%	45,045,090	11.42%	4,870.00
60. 4D1	17,724.84	22.96%	82,597,650	20.95%	4,659.99
61. 4D	1,086.15	1.41%	4,605,285	1.17%	4,240.01
62. Total	77,215.19	100.00%	394,349,500	100.00%	5,107.15
Grass					
63. 1G1	152.85	2.18%	371,430	2.82%	2,430.03
64. 1G	1,252.84	17.85%	2,879,360	21.87%	2,298.27
65. 2G1	934.82	13.32%	1,887,150	14.33%	2,018.73
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	2,228.12	31.74%	4,110,895	31.22%	1,845.01
68. 3G	528.09	7.52%	908,305	6.90%	1,719.98
69. 4G1	1,549.35	22.07%	2,467,620	18.74%	1,592.68
70. 4G	373.13	5.32%	542,650	4.12%	1,454.32
71. Total	7,019.20	100.00%	13,167,410	100.00%	1,875.91
Irrigated Total					
Irrigated Total	15,378.33	15.36%	89,574,165	18.02%	5,824.70
Dry Total					
Dry Total	77,215.19	77.12%	394,349,500	79.32%	5,107.15
Grass Total					
Grass Total	7,019.20	7.01%	13,167,410	2.65%	1,875.91
72. Waste	504.42	0.50%	48,085	0.01%	95.33
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	100,117.14	100.00%	497,139,160	100.00%	4,965.57

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,067.70	6.42%	6,571,685	7.06%	6,154.99
46. 1A	3,253.92	19.57%	20,027,840	21.52%	6,154.99
47. 2A1	1,901.54	11.44%	11,542,385	12.40%	6,070.02
48. 2A	483.37	2.91%	2,839,815	3.05%	5,875.03
49. 3A1	4,785.74	28.78%	26,154,095	28.10%	5,465.01
50. 3A	1,307.48	7.86%	7,014,635	7.54%	5,365.00
51. 4A1	3,527.51	21.21%	17,496,425	18.80%	4,959.99
52. 4A	300.47	1.81%	1,431,755	1.54%	4,765.05
53. Total	16,627.73	100.00%	93,078,635	100.00%	5,597.80
Dry					
54. 1D1	4,631.67	4.06%	23,853,215	4.46%	5,150.02
55. 1D	22,066.43	19.34%	109,780,660	20.52%	4,975.01
56. 2D1	9,005.26	7.89%	44,801,290	8.37%	4,975.01
57. 2D	1,149.21	1.01%	5,688,610	1.06%	4,950.02
58. 3D1	25,117.94	22.02%	123,706,075	23.12%	4,925.01
59. 3D	6,595.65	5.78%	31,131,410	5.82%	4,719.99
60. 4D1	34,539.68	30.28%	148,866,055	27.82%	4,310.00
61. 4D	10,969.73	9.62%	47,279,670	8.84%	4,310.01
62. Total	114,075.57	100.00%	535,106,985	100.00%	4,690.81
Grass					
63. 1G1	323.73	0.74%	681,540	0.98%	2,105.27
64. 1G	5,501.41	12.60%	12,386,260	17.79%	2,251.47
65. 2G1	2,038.81	4.67%	4,048,285	5.81%	1,985.61
66. 2G	182.59	0.42%	336,890	0.48%	1,845.06
67. 3G1	5,203.28	11.92%	9,317,255	13.38%	1,790.65
68. 3G	1,141.27	2.61%	1,959,700	2.81%	1,717.12
69. 4G1	13,094.82	30.00%	20,150,840	28.94%	1,538.84
70. 4G	16,160.36	37.03%	20,744,100	29.79%	1,283.64
71. Total	43,646.27	100.00%	69,624,870	100.00%	1,595.21
Irrigated Total					
Irrigated Total	16,627.73	9.19%	93,078,635	13.32%	5,597.80
Dry Total					
Dry Total	114,075.57	63.03%	535,106,985	76.60%	4,690.81
Grass Total					
Grass Total	43,646.27	24.12%	69,624,870	9.97%	1,595.21
72. Waste	6,632.96	3.66%	753,090	0.11%	113.54
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.01	0.00%	0	0.00%	0.00
75. Market Area Total	180,982.53	100.00%	698,563,580	100.00%	3,859.84

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	139.54	833,960	31,866.52	181,818,840	32,006.06	182,652,800
77. Dry Land	8.05	42,875	2,026.24	9,961,840	189,256.47	919,451,770	191,290.76	929,456,485
78. Grass	0.00	0	1,538.01	2,597,360	49,127.46	80,194,920	50,665.47	82,792,280
79. Waste	0.00	0	85.59	8,725	7,051.79	792,450	7,137.38	801,175
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.01	0	0.01	0
82. Total	8.05	42,875	3,789.38	13,401,885	277,302.24	1,182,257,980	281,099.67	1,195,702,740

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	32,006.06	11.39%	182,652,800	15.28%	5,706.82
Dry Land	191,290.76	68.05%	929,456,485	77.73%	4,858.87
Grass	50,665.47	18.02%	82,792,280	6.92%	1,634.10
Waste	7,137.38	2.54%	801,175	0.07%	112.25
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.01	0.00%	0	0.00%	0.00
Total	281,099.67	100.00%	1,195,702,740	100.00%	4,253.66

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 Allen	32	159,335	161	916,475	164	8,380,970	196	9,456,780	139,085
83.2 Conc,dix,mask,burg,w'bury	91	136,475	216	390,960	216	7,976,445	307	8,503,880	66,380
83.3 Emerson	14	41,275	167	535,730	167	8,299,015	181	8,876,020	4,245
83.4 Newcastle	24	76,425	135	573,705	138	5,775,760	162	6,425,890	0
83.5 Ponca	78	352,080	362	2,882,545	365	25,370,540	443	28,605,165	237,615
83.6 Rural	31	184,245	394	5,417,585	514	40,196,705	545	45,798,535	316,280
83.7 Wakefield	28	76,540	364	1,620,635	365	20,770,425	393	22,467,600	203,875
84 Residential Total	298	1,026,375	1,799	12,337,635	1,929	116,769,860	2,227	130,133,870	967,480

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	Allen	5	21,110	25	72,845	25	627,000	30	720,955	0
85.2	Conc,dix,mask,burg,w'bury	22	18,250	29	32,895	30	1,481,720	52	1,532,865	0
85.3	Emerson	9	36,225	22	78,525	22	953,620	31	1,068,370	0
85.4	Newcastle	5	12,855	31	83,350	31	503,555	36	599,760	0
85.5	Ponca	19	43,770	51	251,450	52	3,030,450	71	3,325,670	0
85.6	Rural	9	1,517,970	16	4,665,285	17	17,350,485	26	23,533,740	0
85.7	Rural Commercial	4	552,610	11	45,290	14	979,430	18	1,577,330	0
85.8	Wakefield	14	82,365	63	535,155	66	13,293,770	80	13,911,290	77,775
86	Commercial Total	87	2,285,155	248	5,764,795	257	38,220,030	344	46,269,980	77,775

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	152.85	2.19%	371,430	2.83%	2,430.03
88. 1G	1,249.69	17.91%	2,874,290	21.91%	2,300.00
89. 2G1	917.51	13.15%	1,862,575	14.20%	2,030.03
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	2,228.12	31.93%	4,110,895	31.34%	1,845.01
92. 3G	528.09	7.57%	908,305	6.93%	1,719.98
93. 4G1	1,541.78	22.10%	2,459,175	18.75%	1,595.02
94. 4G	359.87	5.16%	529,000	4.03%	1,469.98
95. Total	6,977.91	100.00%	13,115,670	100.00%	1,879.60
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	3.15	7.63%	5,070	9.80%	1,609.52
107. 2T1	17.31	41.92%	24,575	47.50%	1,419.70
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	7.57	18.33%	8,445	16.32%	1,115.59
112. 4T	13.26	32.11%	13,650	26.38%	1,029.41
113. Total	41.29	100.00%	51,740	100.00%	1,253.09
<hr/>					
Grass Total	6,977.91	99.41%	13,115,670	99.61%	1,879.60
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	41.29	0.59%	51,740	0.39%	1,253.09
<hr/>					
114. Market Area Total	7,019.20	100.00%	13,167,410	100.00%	1,875.91

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	259.43	0.69%	630,440	0.98%	2,430.10
88. 1G	5,265.43	14.06%	12,110,545	18.80%	2,300.01
89. 2G1	1,913.41	5.11%	3,884,185	6.03%	2,029.98
90. 2G	182.59	0.49%	336,890	0.52%	1,845.06
91. 3G1	4,886.92	13.05%	9,016,405	13.99%	1,845.01
92. 3G	1,138.07	3.04%	1,957,490	3.04%	1,720.01
93. 4G1	11,911.69	31.80%	18,999,305	29.49%	1,595.01
94. 4G	11,904.05	31.78%	17,499,105	27.16%	1,470.01
95. Total	37,461.59	100.00%	64,434,365	100.00%	1,720.01
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	64.30	1.04%	51,100	0.98%	794.71
106. 1T	235.98	3.82%	275,715	5.31%	1,168.38
107. 2T1	125.40	2.03%	164,100	3.16%	1,308.61
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	316.36	5.12%	300,850	5.80%	950.97
110. 3T	3.20	0.05%	2,210	0.04%	690.63
111. 4T1	1,183.13	19.13%	1,151,535	22.19%	973.30
112. 4T	4,256.31	68.82%	3,244,995	62.52%	762.40
113. Total	6,184.68	100.00%	5,190,505	100.00%	839.25
<hr/>					
Grass Total	37,461.59	85.83%	64,434,365	92.55%	1,720.01
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	6,184.68	14.17%	5,190,505	7.45%	839.25
<hr/>					
114. Market Area Total	43,646.27	100.00%	69,624,870	100.00%	1,595.21

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

26 Dixon

	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	125,228,335	128,873,635	3,645,300	2.91%	967,480	2.14%
02. Recreational	1,267,190	1,260,235	-6,955	-0.55%	0	-0.55%
03. Ag-Homesite Land, Ag-Res Dwelling	43,416,765	43,938,715	521,950	1.20%	626,580	-0.24%
04. Total Residential (sum lines 1-3)	169,912,290	174,072,585	4,160,295	2.45%	1,594,060	1.51%
05. Commercial	19,691,200	19,588,475	-102,725	-0.52%	77,775	-0.92%
06. Industrial	26,681,505	26,681,505	0	0.00%	0	0.00%
07. Ag-Farmsite Land, Outbuildings	25,648,520	25,845,310	196,790	0.77%	292,810	-0.37%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	72,021,225	72,115,290	94,065	0.13%	370,585	-0.38%
10. Total Non-Agland Real Property	241,933,515	246,228,375	4,294,860	1.78%	1,964,645	0.96%
11. Irrigated	182,694,050	182,652,800	-41,250	-0.02%		
12. Dryland	927,865,070	929,456,485	1,591,415	0.17%		
13. Grassland	83,428,600	82,792,280	-636,320	-0.76%		
14. Wasteland	807,065	801,175	-5,890	-0.73%		
15. Other Agland	40,500	0	-40,500	-100.00%		
16. Total Agricultural Land	1,194,835,285	1,195,702,740	867,455	0.07%		
17. Total Value of all Real Property (Locally Assessed)	1,436,768,800	1,441,931,115	5,162,315	0.36%	1,964,645	0.22%

2016 Assessment Survey for Dixon County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	3
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$151,917.82
7.	Adopted budget, or granted budget if different from above:
	\$
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$44,854.40
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$8,200.00
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,000.00 which includes dues, any publications subscription and training.
12.	Other miscellaneous funds:
	\$
13.	Amount of last year's assessor's budget not used:
	\$0

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

D. Contracted Services

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

E. Appraisal /Listing Services

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

2016 Residential Assessment Survey for Dixon County

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

N/A

8.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2014	2014	2014	2014
5	2014	2014	2014	2013
10	2014	2014	2014	2011
15	2011	2011	2011	2011
20	2011	2011	2011	2011
25	2011	2011	2011	2011
30	2006	2006	2006	2010
AG	2006	2006	2006	2010

2016 Commercial Assessment Survey for Dixon County

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

7.	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	1	2013	2013	2013	2014
	5	2013	2013	2013	2013
	10	2006	2006	2006	2014
	15	2006	2006	2006	2014
	20	2006	2006	2006	2014
	25	2013	2013	2013	2013

We inspected Ponca, Emerson, Allen and Newcastle for 2014. Ponca was the only commercial property revalued based on changes in the market.

2016 Agricultural Assessment Survey for Dixon County

1.	Valuation data collection done by:										
	Assessor and Clerks										
2.	List each market area, and describe the location and the specific characteristics that make each unique.										
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Generally more flat land, larger fields. Areas of hills are more rolling than steep, soil types are typically better. More irrigation is used in this area s topography makes irrigation easier.</td> <td style="text-align: center;">2014</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Hills are steep, tree cover in northern areas is becoming more dense in many hilly areas along the river bluffs. Soils are of lesser quality and the northern area has more pasture land than the southern area. Field sizes are typically smaller in Area 2.</td> <td style="text-align: center;">2014</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Generally more flat land, larger fields. Areas of hills are more rolling than steep, soil types are typically better. More irrigation is used in this area s topography makes irrigation easier.	2014	2	Hills are steep, tree cover in northern areas is becoming more dense in many hilly areas along the river bluffs. Soils are of lesser quality and the northern area has more pasture land than the southern area. Field sizes are typically smaller in Area 2.	2014
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2	Hills are steep, tree cover in northern areas is becoming more dense in many hilly areas along the river bluffs. Soils are of lesser quality and the northern area has more pasture land than the southern area. Field sizes are typically smaller in Area 2.	2014									
3.	Describe the process used to determine and monitor market areas.										
	Monitor sales which occur in each area and review land uses in each area..										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	Our recreational land has consistently been along the river and is made up of small mobile home parks. Our rural residential has been classified as under 20 acres. Since the valuations continue to be the same for rural residential and home sites we do not have any issues with this method.										
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?										
	We currently use the same value for farm sites and rural residential sites.										
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.										
	We use GIS, FSA and physical inspection to update our land use.										
	<i><u>If your county has special value applications, please answer the following</u></i>										
7a.	How many special valuation applications are on file?										
	N/A										
7b.	What process was used to determine if non-agricultural influences exist in the county?										
	N/A										
	<i><u>If your county recognizes a special value, please answer the following</u></i>										
7c.	Describe the non-agricultural influences recognized within the county.										
	None										
7d.	Where is the influenced area located within the county?										

	N/A
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

AMY WATCHORN DIXON COUNTY ASSESSOR

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DIXON COUNTY 2015 3 YEAR PLAN OF ASSESSMENT

Purpose – Submit plan to the County Board of Equalization and the Department Of Property Assessment & Taxation on or before October 31, 2015.

GENERAL DESCRIPTION OF THE COUNTY

In 2015 Dixon County has a total of 5,605 parcels 634 Personal property schedules (not including centrally assessed schedules) were filed in the county this year and 220 Homesteads Applications were accepted. Dixon County's total valuation for 2015 is 1,509,285,605.

BUDGET

2015 General Budget = \$107,063.42

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

2015 Reappraisal Budget = 44,854.40

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

There was no change to the budget this year. The county did not give raises in order to keep our insurance the same as it has been.

RESPONSIBILITES

The office currently has 3 employees besides me. I currently do not have a Deputy Assessor so those duties which include are divided up between all of the staff: assists with pickup work, enters information in the CAMA system, makes sales books for office and public use, prices out buildings using the Marshall & Swift pricing, she also prices out the commercial property and also assisting with personal property and homestead filings. The Deputy also works in the sales file. Currently, the Deputy position is open.

Two clerks work 5 days a week. One of the clerks handles all transfer statements, land splits and keeps the cadastral maps current, as well as keeping the property record cards current. These duties are done as soon as the paperwork is received from the County Clerk's Office. This clerk is also responsible for the GIS system. She also assists with personal property and homesteads.

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

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

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

RESIDENTIAL

Dixon County has been through all the towns & villages now and updated the Marshall & Swift pricing in order to meet the changing trends in the market.

We will continue to use the CAMA system to reappraise our towns as needed. We will continue to monitor this and make the changes necessary to improve our assessment practices. We have valued lots using the square foot method at the same time we revalue the town so we can have a more accurate picture of the properties true market value. The CAMA pricing currently is being updated to 6-/2014. We updated the pricing starting with Ponca and Martinsburg. We are working very hard to get all the properties drawn, new pics, this process has proved to be extremely time consuming and taking much longer than we had initially planned. We received a GIS grant and our website is up and running. We did reappraisals in Allen, Waterbury, Newcastle, Concord, Dixon & Maskell 2013, drawing them in the computer, repricing and putting value on in 2014. Ponca and Martinsburg are currently being completed and Ponca were revalued for 2015. Wakefield & Emerson will be reviewed and repriced for 2016. We will begin reviewing Area 1 for 2016.

2015 – Wakefield, Emerson, Area 1 rural residences

2016 – Area 2 Rural Residences

2017 - Allen, Newcastle, Waterbury

COMMERCIAL

A complete reappraisal of commercial properties was completed in 2014 for Concord, Dixon, Maskell & Wakefield using a CAMA pricing of 7/13 by the Assessor's office staff. We will be reappraising using 7/2013 pricing for all the other commercial properties as the schedule below shows. Ponca & Martinsburg were completed for 2015. Dixon County has so few commercial properties and even fewer sales; it can be very difficult to find market value. Final valuation is by the sales comparison approach. In the past we have attempted to collect rent information, however, so much of the commercial properties are now just being used as storage or used in the owners business there is not enough data to work with. Commercial properties will continue to be monitored and adjustments made when deemed necessary by the market.

2016 – Review of Allen, Emerson, Waterbury, Newcastle

2017 – Review of Concord, Dixon, Maskell & Wakefield

2018 – Review Wakefield

AGRICULTURAL

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

2016 – Monitor market by LCG

2017 - Monitor market by LCG

2018 - Monitor market by LCG

SALES REVIEW

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

CONCLUSION

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

Sincerely,

Amy Watchorn
Dixon County Assessor

6 YEAR REVIEW CYCLE

2015 – PONCA & MARTINSBURG

2016 – AREA 1 RURAL RESIDENCE

2017 – AREA 2 RURAL RESIDENCE

2018- ALLEN, NEWCASTLE, WATERBURY

**2019 –WAKEFIELD, CONCORD, DIXON,
MASKELL**

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

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