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DEPARTMENT OF REVENUE

**2024 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

DAWES COUNTY

NEBRASKA

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DEPARTMENT OF REVENUE

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 Reports and Opinions of the Property Tax Administrator for Dawes County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Dawes County.

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

For the Tax Commissioner

A handwritten signature in black ink that reads "Sarah Scott".

Sincerely,
Sarah Scott
Property Tax Administrator
402-471-5962

cc: Roberta Coleman, Dawes County Assessor

Property Assessment Division
Sarah Scott, Administrator
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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains 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 in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

The statistical and narrative reports in the R&O 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 information 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 statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. 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 generally accepted mass appraisal techniques 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 for 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 PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division teammates must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the 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 required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon 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 values 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 (PRD) and Coefficient of Variation (COV). 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. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

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

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

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](#), a random sample from the county registers of deeds' records is audited 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 sales verification and qualification procedures used by the county assessors 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 ensure the statistical analysis is based on an unbiased sample of sales.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review 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 generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

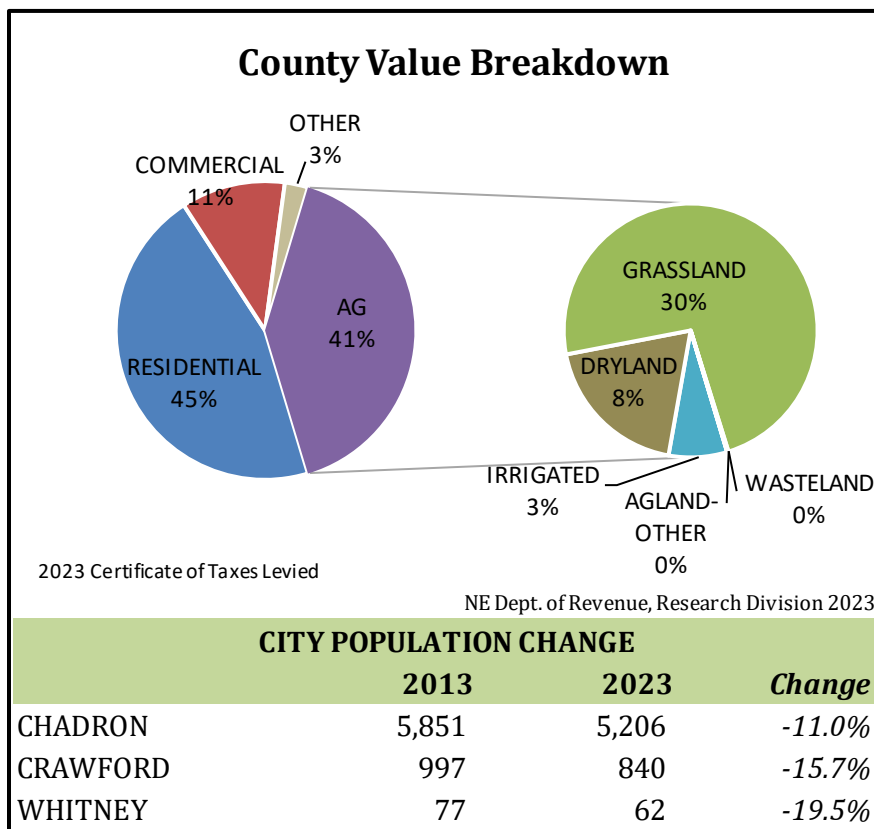
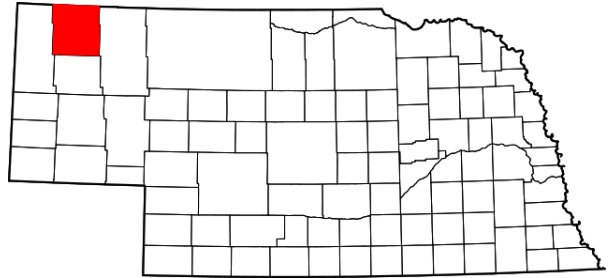
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,396 square miles, Dawes County has 8,241 residents, per the Census Bureau Quick Facts for 2024, a slight population increase from the 2023 U.S. Census. Reports indicate that 63% of county residents are homeowners and 81% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$119,834 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Dawes County are located in and around Chadron, the county seat. According to the latest information available from the U.S. Census Bureau, there are 243 employer establishments with total employment of 1,911, an increase of 4% from 2019.

Agricultural land makes up approximately 45% of the valuation base. Grassland makes up a majority of the land in the county. Dawes County is included in the Upper Niobrara White

Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Dawes County ranks first in spring wheat for grain (USDA AgCensus).

2024 Residential Correlation for Dawes County

Assessment Actions

Assessment actions taken by the Dawes County Assessor to address residential property for the current assessment year included the review of Crawford residential. Rural and suburban residential land and improvements received a 12% increase to bring these to market value.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The Dawes County Assessor's process for sales verification and qualification consists of sending questionnaires to the buyers of all three property classes. A second questionnaire is sent to all non-respondents, coupled with a follow-up telephone call for any additional questions. Sale usability for the residential property class is above the statewide average and contributes to the presence of extreme outliers in the sample.

Vacant lot studies are completed during the scheduled review of each valuation group and were last completed from 2021 to 2024. Market value of lots are established using the square foot method by neighborhood within the two urban valuation groups. Cost and depreciation tables for all valuation groups are dated 2019.

The Dawes County Assessor has established three valuation groups to describe the residential property class. Valuation Group 10 is comprised of the city of Chadron, Valuation Group 16 is comprised of Crawford. All suburban and rural residential properties, including the villages of Whitney and Marsland, comprise Valuation Group 20.

The Dawes County Assessor has not submitted a written valuation methodology but utilizes printouts of the three property classes sales for their respective study periods. She also incorporates an explanation of CAMA pricing, stressing quality and condition of improvements.

Description of Analysis

Residential property within the county is described by three valuation groups.

Valuation Group	Description
10	Chadron
16	Crawford
20	Rural/Suburban: all rural residential property and the villages of Marsland and Whitney

2024 Residential Correlation for Dawes County

Review of the residential statistical profile reveals 218 qualified sales. Two of the three measures of central tendency are within acceptable range, with only the mean above the upper limit of the acceptable range, due to several high extreme outliers. The COD provides support for the overall median. The PRD qualitative statistic is also influenced by extreme low dollar outliers, and these are a result of an above average qualification of sales. Further review of the sample by sale price range would indicate that the sample shows assessment regressivity.

Analysis of the sales sample by Valuation Group indicates that all three exhibit medians within the acceptable range. All three valuation groups show their respective PRD's above the acceptable range and as noted above there is assessment regressivity. It is suggested that going forward the county assessor thoroughly review extreme outliers to ensure that they are truly arm's-length sales since the most egregious ratios are those in the \$5000 to \$29,999 range.

Comparison of the sales file and the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) indicates that changes were made similarly and supports the reported actions of the county assessor.

Equalization and Quality of Assessment

The preceding analysis of both the statistical profile and the overall assessment practices indicate that the residential property class in Dawes County is equalized, and the quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	151	94.35	101.51	91.87	20.54	110.49
16	40	98.71	109.44	103.78	14.35	105.45
20	27	97.77	96.56	89.05	27.50	108.43
____ALL____	218	95.98	102.35	92.31	20.38	110.88

Level of Value

Based on analysis of all available information, the level of value for the residential property in Dawes County is 96%.

2024 Commercial Correlation for Dawes County

Assessment Actions

Assessment actions to address the commercial property class for the current assessment year consisted of routine appraisal maintenance, and revaluation of the 9986 land subclass.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The Dawes County Assessor's process for sales verification and qualification consists of a staff member sending questionnaires to the buyers of all three property classes. A second questionnaire is sent to all non-respondents, coupled with a follow-up telephone call for any additional questions. Sale usability for the commercial property class is above the statewide average and this contributes to the presence of extreme outliers in the sample.

Commercial lot values were last updated in 2019. They were determined by then-current vacant lot sales. The valuation is based on the price per square foot method. The cost index and depreciation schedules used to value commercial improvements are also dated 2019.

All commercial property is defined by three valuation groups, primarily based on assessor location. Valuation Group 10 is comprised of the City of Chadron. Crawford is designated Valuation Group 16, and Valuation Group 20 includes rural commercial as well as suburban, and the village of Whitney.

The Dawes County Assessor is within the required six-year inspection and review cycle for commercial property, but this class will need to be reviewed and inspected starting in assessment year 2025. The county assessor's review process begins with examining the most current aerial imagery and comparing this with the current property record information. This is followed up by a physical review if there are any questions regarding the property.

Description of Analysis

Three valuation groups have been established to define commercial property in Dawes County.

Valuation Groups	Description
10	Chadron commercial
16	Crawford commercial
20	Rural commercial, including suburban and the village of Whitney.

2024 Commercial Correlation for Dawes County

Review of the statistical profile for the commercial class of property reveals 37 qualified sales with two of the three measures of central tendency within the acceptable range. Only the mean is above the acceptable range. Both qualitative statistics are above their respective ranges and is attributable to the above average usability that results in a number of extreme outliers.

By Valuation Group, only 10 and 16 have sufficient sales and both exhibit medians within the acceptable range. Valuation Group 10 consists of the hub of commercial activity within the county and the COD supports the median measure of central tendency. Valuation Group 16 contains the two extreme outliers of the commercial sample, and their hypothetical removal would improve both the COD and weighted mean.

Examination of Chart 2 in the History Value charts section of the Appendix shows a 2% change to commercial property for the 10 years shown, that is comparable to the county's three surrounding neighbors (Box Butte, Sheridan and Sioux counties).

The review of the 2024 County Abstract of Assessment for Real Property, Form 45 (Abstract) Compared with the 2023 Certificate of Taxes Levied Report (CTL) reveals an overall percent increase excluding growth, of 2% which is comparable to the changes in the sold parcels.

Equalization and Quality of Assessment

Based on analysis of the statistical profile and the assessment practices of the county assessor, the commercial property class in Dawes County is equalized and the quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	23	96.10	105.82	92.32	29.80	114.62
16	12	96.84	118.03	86.95	47.74	135.74
20	2	107.55	107.55	107.34	00.43	100.20
____ALL____	37	96.58	109.87	92.15	34.61	119.23

Level of Value

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

2024 Agricultural Correlation for Dawes County

Assessment Actions

The county assessor increased irrigated land by 14% and dryland by 10-13%, depending on the land capability group and market area. Grassland saw increases of 18-23%, also based on market area and land capability group.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The Dawes County Assessor's process for sales verification and qualification consists of a staff member sending questionnaires to the buyers of all three property classes. A second questionnaire is sent to all non-respondents, coupled with a follow-up telephone call for any additional questions. Sale usability for the agricultural property class is below the statewide average. Further review shows that the low sale usability is due to the large number of sales that occurred from the influenced Market Area 3. All arm's-length agricultural sales were available for measurement.

Land use is updated as an ongoing process and coincides with the receipt of new aerial imagery. The last flyover occurred in 2022 and land use has been updated by comparison of the land use layer with the current property records. Improvements on agricultural land were last reviewed in 2021 and both the cost index and depreciation schedules are dated 2019.

Agricultural land in Dawes County is defined by three geographic market areas and is based on location, land capability and the availability of water. Market Area 1 comprises the northern portion of the county. Market Area 3 consists of land within the Pine Ridge area and since it exhibits a market that is influenced by rural residential and recreational purposes, this market area has been designated a special value area. Market Area 4 is comprised of the southern portion of the county and generally has more productive land and better water availability than non-influenced Market Area 1.

Intensive use has been identified in the county and was valued by a contracted appraisal firm. Land enrolled in government programs, such as CRP and WRP has not been identified.

Description of Analysis

Analysis shows 20 qualified sales, all with measures of central tendency within acceptable range. Both qualitative statistics are also within their prescribed parameters and the COD support the median measure.

By market area, only Market Area 1 has double-digit sales and two of the measures of central tendency are within range—the median and mean. The weighted mean and PRD are affected by the two highest dollar sales and their assessment to sale price ratios.

2024 Agricultural Correlation for Dawes County

Review of the sales by 80% Majority Land Use by Market Area reveals that dryland and grassland are within acceptable range. Only two irrigated sales occurred in the county, and these appear to be low. Examination of the Dawes County 2024 Average Acre Value Comparison chart shows that irrigated land in Market Area 1 is comparable to neighboring Sioux County, and irrigated land in Market Area 4 is comparable to all surrounding counties.

Equalization and Quality of Assessment

Agricultural homes and outbuildings are valued by the same process as rural residential improvements and are equalized.

Based on the analysis of the assessment practices of the county assessor coupled with the statistical profile, the quality of assessment of agricultural property in Dawes County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	2	47.66	47.66	29.52	40.91	161.45
1	1	67.16	67.16	67.16	00.00	100.00
4	1	28.16	28.16	28.16	00.00	100.00
<u> Dry </u>						
County	2	68.65	68.65	68.84	01.03	99.72
1	2	68.65	68.65	68.84	01.03	99.72
<u> Grass </u>						
County	13	73.29	77.70	87.81	21.45	88.49
1	11	73.29	78.71	88.16	23.40	89.28
4	2	72.17	72.17	71.55	10.90	100.87
<u> ALL </u>	20	68.83	72.05	71.73	22.32	100.45

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Dawes County is 69%.

Special Valuation

A review of agricultural land value in Dawes County in areas that have other non-agricultural influences indicates that the assessed values used are similar to the values used in the portion of the county where no non-agricultural influences exist. Therefore, it is the opinion of the Property Tax Administrator that the level of value for Special Valuation of agricultural land is 69%

2024 Opinions of the Property Tax Administrator for Dawes County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 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 techniques.	No recommendation.
Commercial Real Property	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	69	Meets generally accepted mass appraisal techniques.	No recommendation.
Special Valuation of Agricultural Land	69	Meets generally accepted mass appraisal techniques.	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 5th day of April, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary

for Dawes County

Residential Real Property - Current

Number of Sales	218	Median	95.98
Total Sales Price	\$33,264,722	Mean	102.35
Total Adj. Sales Price	\$33,264,722	Wgt. Mean	92.31
Total Assessed Value	\$30,706,070	Average Assessed Value of the Base	\$105,664
Avg. Adj. Sales Price	\$152,590	Avg. Assessed Value	\$140,854

Confidence Interval - Current

95% Median C.I	94.59 to 97.59
95% Wgt. Mean C.I	88.68 to 95.94
95% Mean C.I	96.96 to 107.74
% of Value of the Class of all Real Property Value in the County	36.12
% of Records Sold in the Study Period	6.04
% of Value Sold in the Study Period	8.06

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	237	98	97.89
2022	227	95	95.28
2021	234	94	94.31
2020	249	95	95.34

2024 Commission Summary for Dawes County

Commercial Real Property - Current

Number of Sales	37	Median	96.58
Total Sales Price	\$4,447,176	Mean	109.87
Total Adj. Sales Price	\$4,447,176	Wgt. Mean	92.15
Total Assessed Value	\$4,098,035	Average Assessed Value of the Base	\$199,587
Avg. Adj. Sales Price	\$120,194	Avg. Assessed Value	\$110,758

Confidence Interval - Current

95% Median C.I	90.22 to 110.51
95% Wgt. Mean C.I	77.57 to 106.73
95% Mean C.I	94.05 to 125.69
% of Value of the Class of all Real Property Value in the County	10.50
% of Records Sold in the Study Period	6.67
% of Value Sold in the Study Period	3.70

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	36	98	97.61
2022	34	98	97.56
2021	33	100	98.06
2020	23	98	98.06

23 Dawes
RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 218
 Total Sales Price : 33,264,722
 Total Adj. Sales Price : 33,264,722
 Total Assessed Value : 30,706,070
 Avg. Adj. Sales Price : 152,590
 Avg. Assessed Value : 140,854

MEDIAN : 96
 WGT. MEAN : 92
 MEAN : 102
 COD : 20.38
 PRD : 110.88

COV : 39.70
 STD : 40.63
 Avg. Abs. Dev : 19.56
 MAX Sales Ratio : 466.69
 MIN Sales Ratio : 45.43

95% Median C.I. : 94.59 to 97.59
 95% Wgt. Mean C.I. : 88.68 to 95.94
 95% Mean C.I. : 96.96 to 107.74

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	19	100.03	107.73	102.54	10.83	105.06	93.69	163.65	97.59 to 106.92	107,684	110,418	
01-JAN-22 To 31-MAR-22	16	99.72	104.87	101.92	11.99	102.89	83.23	141.40	93.13 to 114.59	114,031	116,221	
01-APR-22 To 30-JUN-22	33	95.12	106.00	95.25	21.28	111.29	60.75	219.18	91.07 to 98.45	140,491	133,820	
01-JUL-22 To 30-SEP-22	49	95.87	93.12	89.88	10.79	103.60	45.43	128.43	93.73 to 97.63	172,810	155,328	
01-OCT-22 To 31-DEC-22	16	96.03	91.61	86.51	16.76	105.90	48.01	137.46	73.57 to 99.78	139,394	120,594	
01-JAN-23 To 31-MAR-23	19	98.70	121.48	102.04	30.41	119.05	79.88	327.87	94.59 to 132.43	141,160	144,044	
01-APR-23 To 30-JUN-23	41	90.27	98.53	89.08	24.16	110.61	58.63	256.41	80.65 to 96.50	184,442	164,295	
01-JUL-23 To 30-SEP-23	25	87.18	108.56	86.98	37.78	124.81	49.45	466.69	76.11 to 95.68	152,634	132,761	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	117	97.59	100.73	94.17	14.10	106.97	45.43	219.18	95.35 to 98.40	145,080	136,621	
01-OCT-22 To 30-SEP-23	101	93.73	104.23	90.37	27.81	115.34	48.01	466.69	87.18 to 96.50	161,290	145,757	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	114	96.15	98.29	92.18	14.99	106.63	45.43	219.18	94.58 to 97.91	150,515	138,738	
<u>ALL</u>	218	95.98	102.35	92.31	20.38	110.88	45.43	466.69	94.59 to 97.59	152,590	140,854	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
10	151	94.35	101.51	91.87	20.54	110.49	48.01	466.69	91.07 to 96.42	152,219	139,837	
16	40	98.71	109.44	103.78	14.35	105.45	84.02	245.35	96.96 to 107.52	74,136	76,942	
20	27	97.77	96.56	89.05	27.50	108.43	45.43	176.59	68.68 to 111.91	270,896	241,225	
<u>ALL</u>	218	95.98	102.35	92.31	20.38	110.88	45.43	466.69	94.59 to 97.59	152,590	140,854	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	218	95.98	102.35	92.31	20.38	110.88	45.43	466.69	94.59 to 97.59	152,590	140,854	
06												
07												
<u>ALL</u>	218	95.98	102.35	92.31	20.38	110.88	45.43	466.69	94.59 to 97.59	152,590	140,854	

23 Dawes
RESIDENTIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 218
 Total Sales Price : 33,264,722
 Total Adj. Sales Price : 33,264,722
 Total Assessed Value : 30,706,070
 Avg. Adj. Sales Price : 152,590
 Avg. Assessed Value : 140,854

MEDIAN : 96
 WGT. MEAN : 92
 MEAN : 102
 COD : 20.38
 PRD : 110.88

COV : 39.70
 STD : 40.63
 Avg. Abs. Dev : 19.56
 MAX Sales Ratio : 466.69
 MIN Sales Ratio : 45.43

95% Median C.I. : 94.59 to 97.59
 95% Wgt. Mean C.I. : 88.68 to 95.94
 95% Mean C.I. : 96.96 to 107.74

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	5	245.35	254.93	293.62	45.63	86.82	94.36	466.69	N/A	9,300	27,307
Less Than 30,000	13	140.40	174.83	157.41	45.52	111.07	94.36	466.69	97.00 to 245.35	19,154	30,151
Ranges Excl. Low \$											
Greater Than 4,999	218	95.98	102.35	92.31	20.38	110.88	45.43	466.69	94.59 to 97.59	152,590	140,854
Greater Than 14,999	213	95.87	98.77	92.03	16.98	107.32	45.43	256.41	94.35 to 97.27	155,954	143,519
Greater Than 29,999	205	95.48	97.76	91.82	16.53	106.47	45.43	256.41	93.97 to 97.08	161,052	147,874
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	5	245.35	254.93	293.62	45.63	86.82	94.36	466.69	N/A	9,300	27,307
15,000 TO 29,999	8	130.48	124.77	126.14	15.34	98.91	96.96	159.24	96.96 to 159.24	25,313	31,928
30,000 TO 59,999	24	127.84	131.42	130.07	27.82	101.04	48.01	256.41	98.37 to 154.93	44,716	58,161
60,000 TO 99,999	42	99.10	102.53	102.32	12.27	100.21	72.26	155.23	96.52 to 106.27	77,501	79,300
100,000 TO 149,999	45	93.73	92.55	91.65	12.00	100.98	58.63	176.59	87.08 to 97.13	123,764	113,433
150,000 TO 249,999	61	92.14	90.39	90.03	12.70	100.40	49.45	148.92	89.52 to 95.35	193,049	173,795
250,000 TO 499,999	29	89.54	88.15	87.44	13.31	100.81	45.43	127.16	82.02 to 95.12	314,548	275,054
500,000 TO 999,999	4	83.03	86.34	85.81	21.67	100.62	67.39	111.91	N/A	555,050	476,275
1,000,000 +											
ALL	218	95.98	102.35	92.31	20.38	110.88	45.43	466.69	94.59 to 97.59	152,590	140,854

23 Dawes
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 37
 Total Sales Price : 4,447,176
 Total Adj. Sales Price : 4,447,176
 Total Assessed Value : 4,098,035
 Avg. Adj. Sales Price : 120,194
 Avg. Assessed Value : 110,758

MEDIAN : 97
 WGT. MEAN : 92
 MEAN : 110
 COD : 34.61
 PRD : 119.23

COV : 44.70
 STD : 49.11
 Avg. Abs. Dev : 33.43
 MAX Sales Ratio : 279.87
 MIN Sales Ratio : 26.59

95% Median C.I. : 90.22 to 110.51
 95% Wgt. Mean C.I. : 77.57 to 106.73
 95% Mean C.I. : 94.05 to 125.69

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-20 To 31-DEC-20	5	96.58	105.51	96.57	18.69	109.26	76.25	161.64	N/A	136,800	132,107	
01-JAN-21 To 31-MAR-21	1	134.96	134.96	134.96	00.00	100.00	134.96	134.96	N/A	70,000	94,475	
01-APR-21 To 30-JUN-21	5	93.95	99.14	96.15	09.71	103.11	87.85	127.58	N/A	110,399	106,145	
01-JUL-21 To 30-SEP-21	4	106.60	112.78	107.08	12.54	105.32	96.14	141.79	N/A	121,750	130,368	
01-OCT-21 To 31-DEC-21	1	107.09	107.09	107.09	00.00	100.00	107.09	107.09	N/A	300,000	321,255	
01-JAN-22 To 31-MAR-22	2	66.17	66.17	65.82	01.53	100.53	65.16	67.17	N/A	177,500	116,823	
01-APR-22 To 30-JUN-22	2	48.77	48.77	49.14	06.34	99.25	45.68	51.85	N/A	196,000	96,315	
01-JUL-22 To 30-SEP-22	2	104.99	104.99	100.99	31.52	103.96	71.90	138.08	N/A	68,250	68,923	
01-OCT-22 To 31-DEC-22	4	83.97	93.87	96.93	21.75	96.84	67.61	139.94	N/A	97,375	94,390	
01-JAN-23 To 31-MAR-23	4	100.60	126.91	72.41	66.62	175.27	26.59	279.87	N/A	155,950	112,926	
01-APR-23 To 30-JUN-23	4	105.92	119.87	101.43	32.29	118.18	74.24	193.38	N/A	80,095	81,240	
01-JUL-23 To 30-SEP-23	3	168.80	182.16	183.38	08.32	99.33	167.78	209.91	N/A	45,667	83,743	
<u>Study Yrs</u>												
01-OCT-20 To 30-SEP-21	15	96.58	107.29	100.79	16.80	106.45	76.25	161.64	93.95 to 127.58	119,533	120,480	
01-OCT-21 To 30-SEP-22	7	67.17	78.13	74.81	32.83	104.44	45.68	138.08	45.68 to 138.08	169,071	126,482	
01-OCT-22 To 30-SEP-23	15	108.00	127.27	95.56	46.16	133.18	26.59	279.87	83.61 to 168.80	98,045	93,697	
<u>Calendar Yrs</u>												
01-JAN-21 To 31-DEC-21	11	102.68	108.08	104.18	13.96	103.74	87.85	141.79	90.22 to 134.96	128,090	133,448	
01-JAN-22 To 31-DEC-22	10	69.76	81.53	73.97	31.59	110.22	45.68	139.94	51.85 to 138.08	127,300	94,168	
<u>ALL</u>	37	96.58	109.87	92.15	34.61	119.23	26.59	279.87	90.22 to 110.51	120,194	110,758	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
10	23	96.10	105.82	92.32	29.80	114.62	45.68	193.38	76.25 to 127.58	119,190	110,034	
16	12	96.84	118.03	86.95	47.74	135.74	26.59	279.87	83.61 to 161.64	107,775	93,708	
20	2	107.55	107.55	107.34	00.43	100.20	107.09	108.00	N/A	206,250	221,380	
<u>ALL</u>	37	96.58	109.87	92.15	34.61	119.23	26.59	279.87	90.22 to 110.51	120,194	110,758	

23 Dawes
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 37
 Total Sales Price : 4,447,176
 Total Adj. Sales Price : 4,447,176
 Total Assessed Value : 4,098,035
 Avg. Adj. Sales Price : 120,194
 Avg. Assessed Value : 110,758

MEDIAN : 97
 WGT. MEAN : 92
 MEAN : 110
 COD : 34.61
 PRD : 119.23

COV : 44.70
 STD : 49.11
 Avg. Abs. Dev : 33.43
 MAX Sales Ratio : 279.87
 MIN Sales Ratio : 26.59

95% Median C.I. : 90.22 to 110.51
 95% Wgt. Mean C.I. : 77.57 to 106.73
 95% Mean C.I. : 94.05 to 125.69

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02	2	151.37	151.37	149.69	10.84	101.12	134.96	167.78	N/A	63,500	95,055
03	35	96.14	107.50	90.46	33.49	118.84	26.59	279.87	87.85 to 108.00	123,434	111,655
04											
<u>ALL</u>	<u>37</u>	<u>96.58</u>	<u>109.87</u>	<u>92.15</u>	<u>34.61</u>	<u>119.23</u>	<u>26.59</u>	<u>279.87</u>	<u>90.22 to 110.51</u>	<u>120,194</u>	<u>110,758</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	3	96.58	124.76	121.60	37.64	102.60	84.33	193.38	N/A	22,133	26,915
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	37	96.58	109.87	92.15	34.61	119.23	26.59	279.87	90.22 to 110.51	120,194	110,758
Greater Than 14,999	37	96.58	109.87	92.15	34.61	119.23	26.59	279.87	90.22 to 110.51	120,194	110,758
Greater Than 29,999	34	96.62	108.56	91.70	34.33	118.39	26.59	279.87	87.85 to 114.74	128,846	118,156
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	3	96.58	124.76	121.60	37.64	102.60	84.33	193.38	N/A	22,133	26,915
30,000 TO 59,999	7	167.78	164.39	161.30	28.45	101.92	83.61	279.87	83.61 to 279.87	46,843	75,559
60,000 TO 99,999	8	105.42	106.44	104.45	21.25	101.91	71.90	138.08	71.90 to 138.08	80,485	84,068
100,000 TO 149,999	9	96.14	105.28	106.27	18.72	99.07	67.17	161.64	90.22 to 139.94	119,055	126,522
150,000 TO 249,999	7	67.61	75.91	74.10	29.23	102.44	45.68	110.51	45.68 to 110.51	188,786	139,898
250,000 TO 499,999	3	76.25	69.98	68.69	35.19	101.88	26.59	107.09	N/A	338,667	232,617
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>37</u>	<u>96.58</u>	<u>109.87</u>	<u>92.15</u>	<u>34.61</u>	<u>119.23</u>	<u>26.59</u>	<u>279.87</u>	<u>90.22 to 110.51</u>	<u>120,194</u>	<u>110,758</u>

23 Dawes
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 37
 Total Sales Price : 4,447,176
 Total Adj. Sales Price : 4,447,176
 Total Assessed Value : 4,098,035
 Avg. Adj. Sales Price : 120,194
 Avg. Assessed Value : 110,758

MEDIAN : 97
 WGT. MEAN : 92
 MEAN : 110
 COD : 34.61
 PRD : 119.23

COV : 44.70
 STD : 49.11
 Avg. Abs. Dev : 33.43
 MAX Sales Ratio : 279.87
 MIN Sales Ratio : 26.59

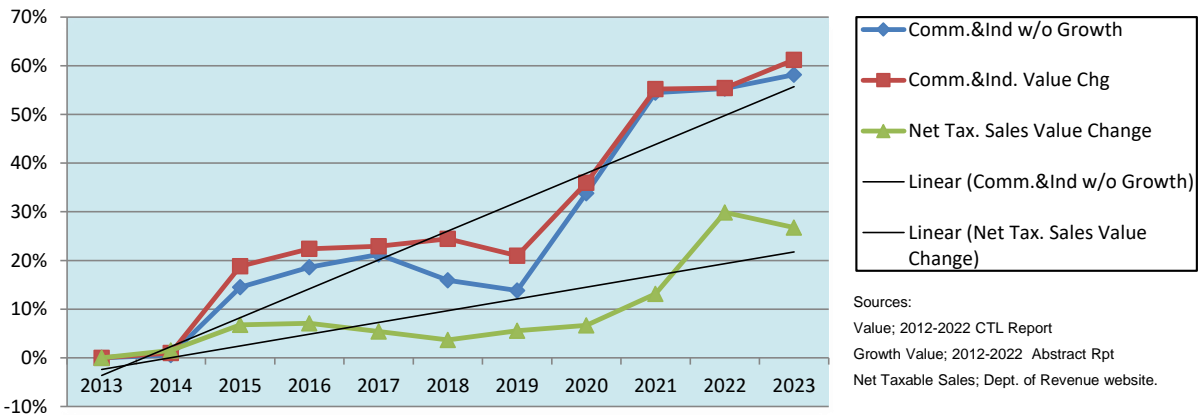
95% Median C.I. : 90.22 to 110.51
 95% Wgt. Mean C.I. : 77.57 to 106.73
 95% Mean C.I. : 94.05 to 125.69

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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
300	2	80.29	80.29	76.70	05.03	104.68	76.25	84.33	N/A	198,700	152,413
326	1	108.00	108.00	108.00	00.00	100.00	108.00	108.00	N/A	112,500	121,505
344	7	96.58	104.70	91.49	32.29	114.44	45.68	209.91	45.68 to 209.91	106,429	97,376
349	1	26.59	26.59	26.59	00.00	100.00	26.59	26.59	N/A	341,000	90,660
350	1	87.85	87.85	87.85	00.00	100.00	87.85	87.85	N/A	205,000	180,100
352	6	131.27	132.12	128.14	17.28	103.11	90.22	167.78	90.22 to 167.78	97,833	125,360
353	7	94.10	97.43	93.82	13.03	103.85	74.24	141.79	74.24 to 141.79	81,283	76,263
384	2	116.95	116.95	122.44	19.67	95.52	93.95	139.94	N/A	113,000	138,355
406	4	132.95	131.72	94.26	37.13	139.74	67.61	193.38	N/A	81,125	76,466
419	1	51.85	51.85	51.85	00.00	100.00	51.85	51.85	N/A	220,000	114,060
423	1	65.16	65.16	65.16	00.00	100.00	65.16	65.16	N/A	240,000	156,395
442	2	208.98	208.98	197.51	33.93	105.81	138.08	279.87	N/A	51,650	102,015
470	1	71.90	71.90	71.90	00.00	100.00	71.90	71.90	N/A	76,500	55,000
493	1	107.09	107.09	107.09	00.00	100.00	107.09	107.09	N/A	300,000	321,255
<u>ALL</u>	<u>37</u>	96.58	109.87	92.15	34.61	119.23	26.59	279.87	90.22 to 110.51	120,194	110,758

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
2012	\$ 65,315,930	\$ 478,740	0.73%	\$ 64,837,190		\$ 87,175,334	
2013	\$ 65,959,514	\$ 262,500	0.40%	\$ 65,697,014	0.58%	\$ 88,489,176	1.51%
2014	\$ 77,612,084	\$ 2,822,835	3.64%	\$ 74,789,249	13.39%	\$ 93,080,294	5.19%
2015	\$ 79,953,170	\$ 2,483,475	3.11%	\$ 77,469,695	-0.18%	\$ 93,372,773	0.31%
2016	\$ 80,279,784	\$ 1,076,780	1.34%	\$ 79,203,004	-0.94%	\$ 91,907,231	-1.57%
2017	\$ 81,284,515	\$ 5,556,275	6.84%	\$ 75,728,240	-5.67%	\$ 90,355,161	-1.69%
2018	\$ 79,032,702	\$ 4,696,299	5.94%	\$ 74,336,403	-8.55%	\$ 92,049,992	1.88%
2019	\$ 88,795,140	\$ 1,407,255	1.58%	\$ 87,387,885	10.57%	\$ 93,013,787	1.05%
2020	\$ 101,386,948	\$ 471,575	0.47%	\$ 100,915,373	13.65%	\$ 98,619,251	6.03%
2021	\$ 101,526,150	\$ 83,060	0.08%	\$ 101,443,090	0.06%	\$ 113,225,299	14.81%
2022	\$ 105,303,908	\$ 1,994,095	1.89%	\$ 103,309,813	1.76%	\$ 110,487,984	-2.42%
2023	\$ 123,866,590	\$ 2,679,505	2.16%	\$ 121,187,085	15.08%	\$ 113,333,507	2.58%
Ann %chg	6.50%			Average	3.61%	2.51%	2.52%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	0.58%	0.99%	1.51%
2014	14.50%	18.83%	6.77%
2015	18.61%	22.41%	7.11%
2016	21.26%	22.91%	5.43%
2017	15.94%	24.45%	3.65%
2018	13.81%	21.00%	5.59%
2019	33.79%	35.95%	6.70%
2020	54.50%	55.23%	13.13%
2021	55.31%	55.44%	29.88%
2022	58.17%	61.22%	26.74%
2023	85.54%	89.64%	30.01%

County Number	23
County Name	Dawes

23 Dawes
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 20
Total Sales Price : 17,986,070
Total Adj. Sales Price : 17,986,070
Total Assessed Value : 12,901,865
Avg. Adj. Sales Price : 899,304
Avg. Assessed Value : 645,093

MEDIAN : 69
WGT. MEAN : 72
MEAN : 72
COD : 22.32
PRD : 100.45

COV : 29.66
STD : 21.37
Avg. Abs. Dev : 15.36
MAX Sales Ratio : 116.52
MIN Sales Ratio : 28.16

95% Median C.I. : 63.99 to 80.04
95% Wgt. Mean C.I. : 45.36 to 98.11
95% Mean C.I. : 62.05 to 82.05

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	2	62.40	62.40	52.50	28.29	118.86	44.75	80.04	N/A	262,421	137,783
01-JAN-21 To 31-MAR-21	2	72.55	72.55	75.43	06.35	96.18	67.94	77.16	N/A	430,665	324,858
01-APR-21 To 30-JUN-21	1	73.29	73.29	73.29	00.00	100.00	73.29	73.29	N/A	1,032,808	756,980
01-JUL-21 To 30-SEP-21	1	83.67	83.67	83.67	00.00	100.00	83.67	83.67	N/A	255,000	213,365
01-OCT-21 To 31-DEC-21	3	98.45	88.77	98.37	10.58	90.24	68.30	99.57	N/A	2,174,500	2,139,010
01-JAN-22 To 31-MAR-22	1	67.16	67.16	67.16	00.00	100.00	67.16	67.16	N/A	144,000	96,705
01-APR-22 To 30-JUN-22	2	81.30	81.30	72.26	22.26	112.51	63.20	99.40	N/A	683,692	494,068
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22	2	44.93	44.93	31.35	37.32	143.32	28.16	61.69	N/A	2,204,570	691,085
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23	2	92.94	92.94	103.98	25.37	89.38	69.36	116.52	N/A	516,150	536,698
01-JUL-23 To 30-SEP-23	4	64.15	60.57	57.13	15.42	106.02	37.36	76.61	N/A	458,942	262,201
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	6	75.23	71.14	70.89	12.16	100.35	44.75	83.67	44.75 to 83.67	445,663	315,938
01-OCT-21 To 30-SEP-22	6	83.38	82.68	93.37	19.74	88.55	63.20	99.57	63.20 to 99.57	1,339,147	1,250,312
01-OCT-22 To 30-SEP-23	8	64.15	64.75	48.16	26.42	134.45	28.16	116.52	28.16 to 116.52	909,651	438,046
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	7	77.16	81.20	92.67	13.36	87.62	67.94	99.57	67.94 to 99.57	1,238,948	1,148,156
01-JAN-22 To 31-DEC-22	5	63.20	63.92	41.67	24.27	153.40	28.16	99.40	N/A	1,184,105	493,402
<u>ALL</u>	20	68.83	72.05	71.73	22.32	100.45	28.16	116.52	63.99 to 80.04	899,304	645,093

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	16	68.83	74.05	84.40	21.43	87.74	37.36	116.52	63.20 to 98.45	843,182	711,620
4	4	72.17	64.04	33.72	24.68	189.92	28.16	83.67	N/A	1,123,790	378,988
<u>ALL</u>	20	68.83	72.05	71.73	22.32	100.45	28.16	116.52	63.99 to 80.04	899,304	645,093

23 Dawes
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 20
 Total Sales Price : 17,986,070
 Total Adj. Sales Price : 17,986,070
 Total Assessed Value : 12,901,865
 Avg. Adj. Sales Price : 899,304
 Avg. Assessed Value : 645,093

MEDIAN : 69
 WGT. MEAN : 72
 MEAN : 72
 COD : 22.32
 PRD : 100.45

COV : 29.66
 STD : 21.37
 Avg. Abs. Dev : 15.36
 MAX Sales Ratio : 116.52
 MIN Sales Ratio : 28.16

95% Median C.I. : 63.99 to 80.04
 95% Wgt. Mean C.I. : 45.36 to 98.11
 95% Mean C.I. : 62.05 to 82.05

Printed:3/22/2024 7:45:42AM

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
_____Dry_____											
County	1	69.36	69.36	69.36	00.00	100.00	69.36	69.36	N/A	274,500	190,400
1	1	69.36	69.36	69.36	00.00	100.00	69.36	69.36	N/A	274,500	190,400
_____Grass_____											
County	12	74.95	78.84	89.46	21.69	88.13	44.75	116.52	63.20 to 99.40	922,621	825,360
1	10	74.95	80.18	89.87	23.92	89.22	44.75	116.52	61.69 to 99.57	1,082,118	972,525
4	2	72.17	72.17	71.55	10.90	100.87	64.30	80.04	N/A	125,138	89,535
_____ALL_____	20	68.83	72.05	71.73	22.32	100.45	28.16	116.52	63.99 to 80.04	899,304	645,093

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	2	47.66	47.66	29.52	40.91	161.45	28.16	67.16	N/A	2,066,942	610,110
1	1	67.16	67.16	67.16	00.00	100.00	67.16	67.16	N/A	144,000	96,705
4	1	28.16	28.16	28.16	00.00	100.00	28.16	28.16	N/A	3,989,884	1,123,515
_____Dry_____											
County	2	68.65	68.65	68.84	01.03	99.72	67.94	69.36	N/A	217,915	150,008
1	2	68.65	68.65	68.84	01.03	99.72	67.94	69.36	N/A	217,915	150,008
_____Grass_____											
County	13	73.29	77.70	87.81	21.45	88.49	44.75	116.52	63.20 to 99.40	910,727	799,677
1	11	73.29	78.71	88.16	23.40	89.28	44.75	116.52	61.69 to 99.57	1,053,562	928,794
4	2	72.17	72.17	71.55	10.90	100.87	64.30	80.04	N/A	125,138	89,535
_____ALL_____	20	68.83	72.05	71.73	22.32	100.45	28.16	116.52	63.99 to 80.04	899,304	645,093

Dawes County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Dawes	1	1,550	1,440	1,440	1,440	1,375	1,375	1,350	1,350	1,421
Sheridan	1	2,135	2,076	2,076	2,006	1,980	1,980	1,958	1,899	2,049
Sioux	1	1,450	1,300	1,300	1,300	1,300	1,300	1,200	1,200	1,301
Dawes	4	2,300	2,045	2,045	2,045	1,790	1,790	1,535	1,535	1,979
Sheridan	1	2,135	2,076	2,076	2,006	1,980	1,980	1,958	1,899	2,049
Box Butte	3	1,952	1,981	1,981	1,932	1,775	1,782	1,744	1,797	1,952
Sioux	1	1,450	1,300	1,300	1,300	1,300	1,300	1,200	1,200	1,301

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Dawes	1	n/a	738	695	695	650	650	592	592	673
Sheridan	1	n/a	661	645	645	630	609	594	590	633
Sioux	1	n/a	600	570	530	520	520	510	500	539
Dawes	4	n/a	825	770	770	715	715	660	660	765
Sheridan	1	n/a	661	645	645	630	609	594	590	633
Box Butte	3	n/a	570	570	570	550	550	550	550	568
Sioux	1	n/a	600	570	530	520	520	510	500	539

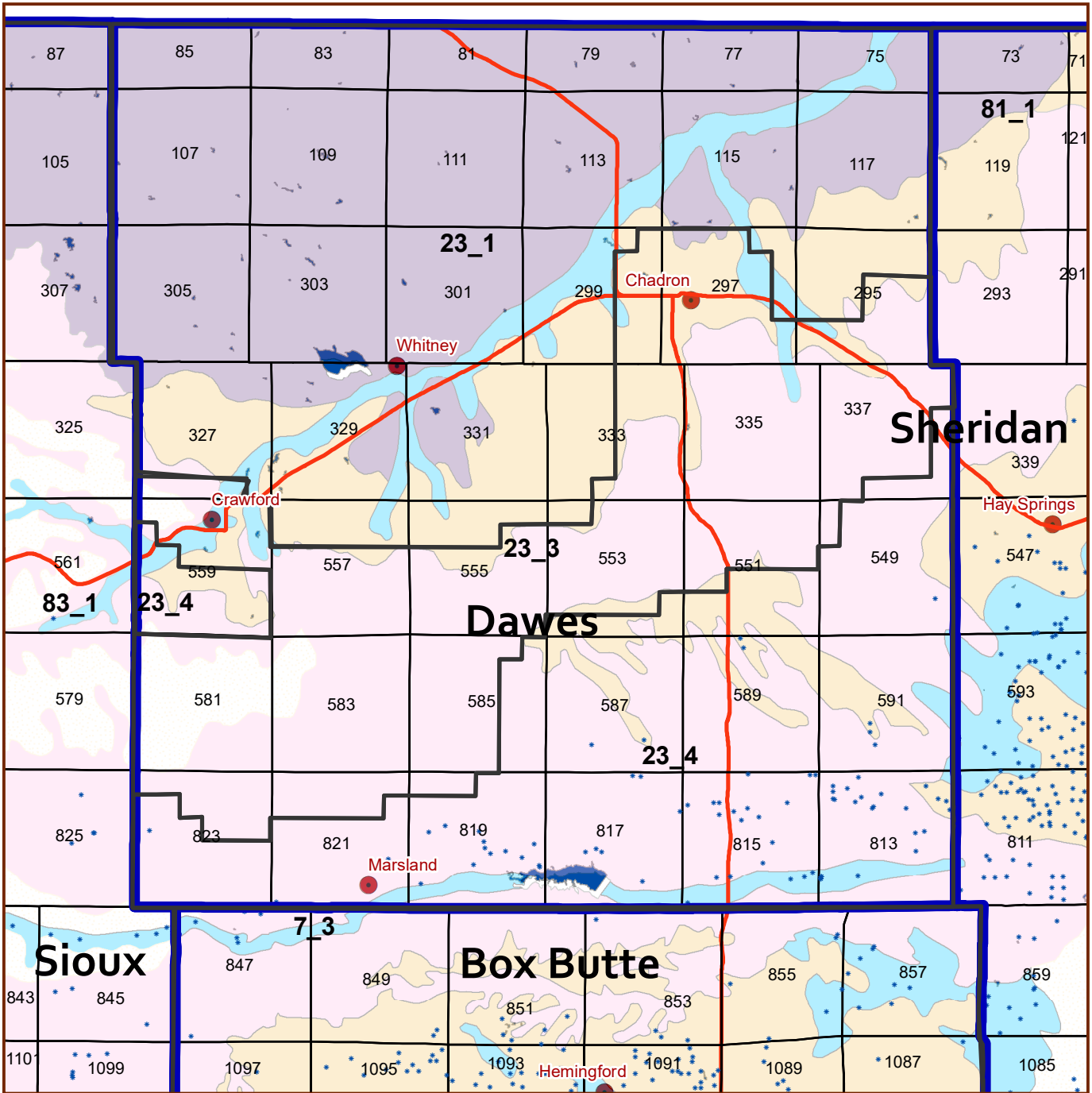
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Dawes	1	560	n/a	550	550	510	510	500	500	503
Sheridan	1	589	589	584	584	559	559	553	534	558
Sioux	1	450	450	n/a	430	430	430	400	380	396
Dawes	4	660	n/a	625	n/a	602	602	566	566	582
Sheridan	1	589	589	584	584	559	559	553	534	558
Box Butte	3	425	425	n/a	425	n/a	425	425	425	425
Sioux	1	450	450	n/a	430	430	430	400	380	396

County	Mkt Area	CRP	TIMBER	WASTE
Dawes	1		n/a	100
Sheridan	1		440	75
Sioux	1		384	82
Dawes	4		n/a	100
Sheridan	1		440	75
Box Butte	3	405	n/a	100
Sioux	1		384	82

Source: 2024 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

DAWES COUNTY



Legend

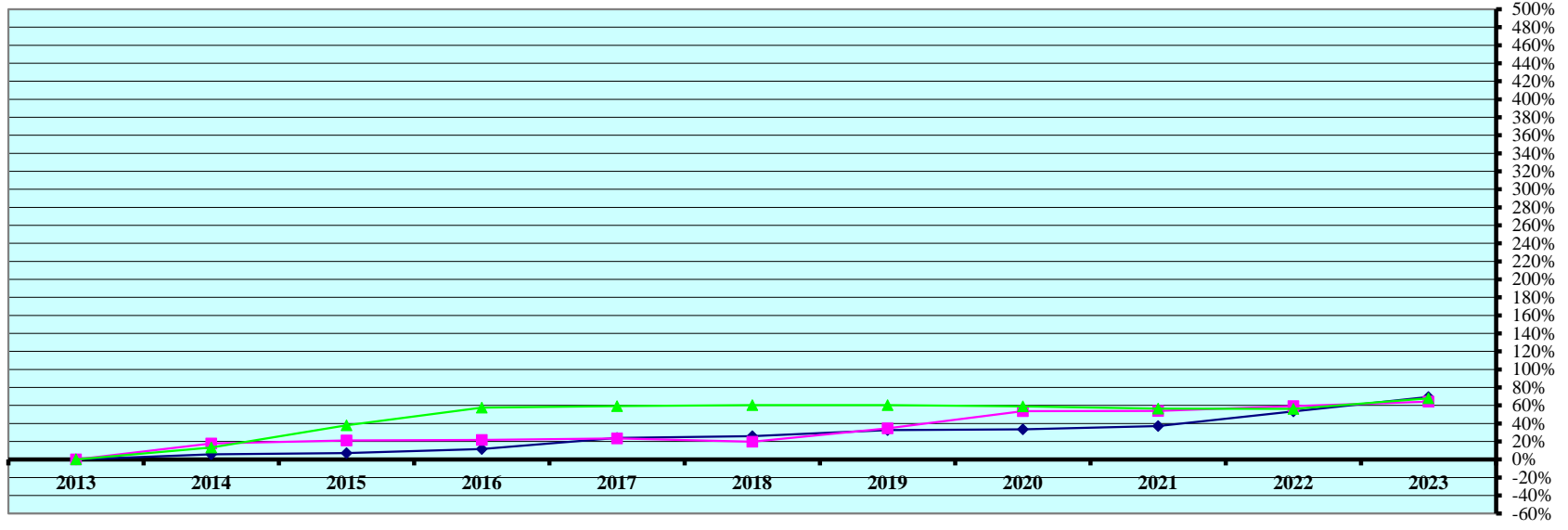
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

- 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
- Moderately well drained silty soils on uplands and in depressions formed in loess
- 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	212,942,249	-	-	-	65,959,514	-	-	-	232,717,870	-	-	-
2014	225,027,969	12,085,720	5.68%	5.68%	77,612,084	11,652,570	17.67%	17.67%	263,838,235	31,120,365	13.37%	13.37%
2015	227,887,783	2,859,814	1.27%	7.02%	79,953,170	2,341,086	3.02%	21.22%	321,205,640	57,367,405	21.74%	38.02%
2016	237,481,085	9,593,302	4.21%	11.52%	80,279,784	326,614	0.41%	21.71%	367,034,790	45,829,150	14.27%	57.72%
2017	263,971,215	26,490,130	11.15%	23.96%	81,284,515	1,004,731	1.25%	23.23%	370,800,675	3,765,885	1.03%	59.33%
2018	267,850,440	3,879,225	1.47%	25.79%	79,032,702	-2,251,813	-2.77%	19.82%	373,497,360	2,696,685	0.73%	60.49%
2019	282,538,944	14,688,504	5.48%	32.68%	88,795,140	9,762,438	12.35%	34.62%	373,118,325	-379,035	-0.10%	60.33%
2020	283,951,396	1,412,452	0.50%	33.35%	101,386,948	12,591,808	14.18%	53.71%	370,038,430	-3,079,895	-0.83%	59.01%
2021	291,849,554	7,898,158	2.78%	37.06%	101,526,150	139,202	0.14%	53.92%	364,041,225	-5,997,205	-1.62%	56.43%
2022	326,769,289	34,919,735	11.96%	53.45%	104,989,970	3,463,820	3.41%	59.17%	363,616,260	-424,965	-0.12%	56.25%
2023	360,765,825	33,996,536	10.40%	69.42%	108,290,145	3,300,175	3.14%	64.18%	390,601,400	26,985,140	7.42%	67.84%

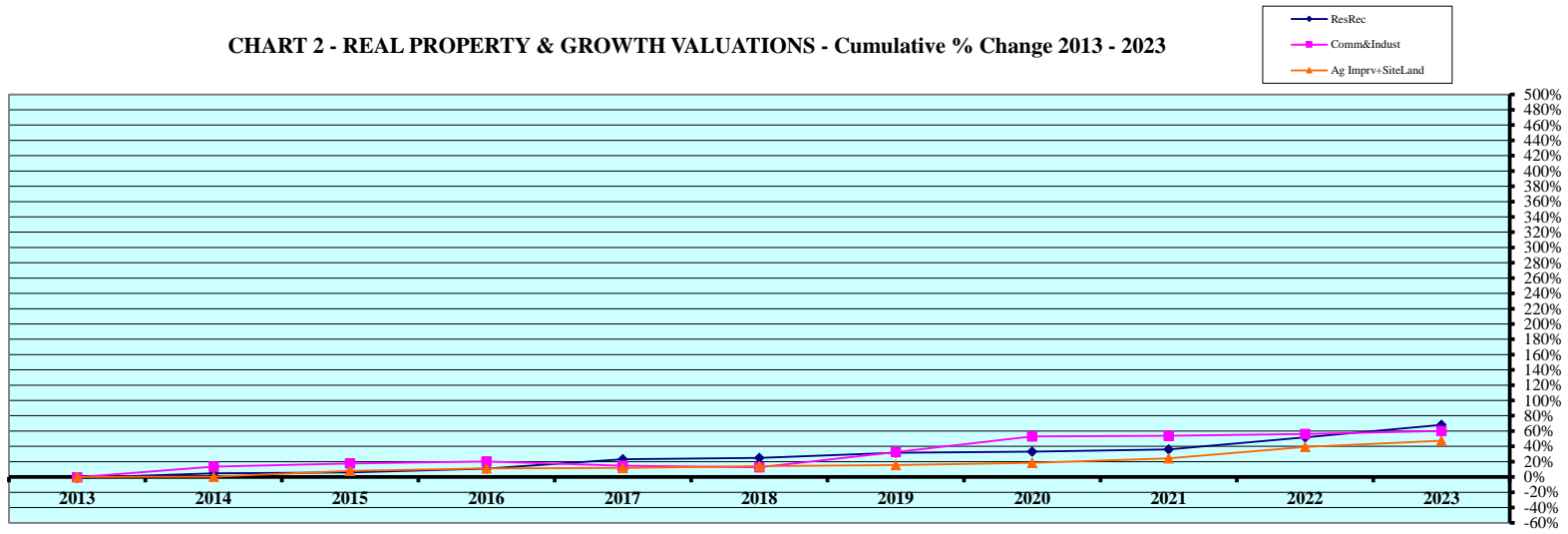
Rate Annual %chg: Residential & Recreational **5.41%** Commercial & Industrial **5.08%** Agricultural Land **5.32%**

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

CHART 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.

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2013 - 2023



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						
2013	212,942,249	2,526,118	1.19%	210,416,131	-	-1.19%	65,959,514	262,500	0.40%	65,697,014	-	-0.40%						
2014	225,027,969	2,008,924	0.89%	223,019,045	4.73%	4.73%	77,612,084	2,822,835	3.64%	74,789,249	13.39%	13.39%						
2015	227,887,783	2,151,360	0.94%	225,736,423	0.31%	6.01%	79,953,170	2,483,475	3.11%	77,469,695	-0.18%	17.45%						
2016	237,481,085	1,307,340	0.55%	236,173,745	3.64%	10.91%	80,279,784	1,076,780	1.34%	79,203,004	-0.94%	20.08%						
2017	263,971,215	1,629,300	0.62%	262,341,915	10.47%	23.20%	81,284,515	5,556,275	6.84%	75,728,240	-5.67%	14.81%						
2018	267,850,440	1,860,333	0.69%	265,990,107	0.76%	24.91%	79,032,702	4,696,299	5.94%	74,336,403	-8.55%	12.70%						
2019	282,538,944	2,368,988	0.84%	280,169,956	4.60%	31.57%	88,795,140	1,407,255	1.58%	87,387,885	10.57%	32.49%						
2020	283,951,396	725,645	0.26%	283,225,751	0.24%	33.01%	101,386,948	471,575	0.47%	100,915,373	13.65%	53.00%						
2021	291,849,554	2,333,785	0.80%	289,515,769	1.96%	35.96%	101,526,150	83,060	0.08%	101,443,090	0.06%	53.80%						
2022	326,769,289	3,504,684	1.07%	323,264,605	10.76%	51.81%	104,989,970	1,994,095	1.90%	102,995,875	1.45%	56.15%						
2023	360,765,825	2,843,740	0.79%	357,922,085	9.53%	68.08%	108,290,145	2,679,505	2.47%	105,610,640	0.59%	60.11%						
Rate Ann%chg	5.41%			Resid & Recreat w/o growth			4.70%			5.08%			C & I w/o growth			2.44%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2013	50,367,755	16,448,678	66,816,433	1,881,024	2.82%	64,935,409	-	-		
2014	51,142,020	16,351,113	67,493,133	487,090	0.72%	67,006,043	0.28%	0.28%		
2015	58,524,060	15,899,370	74,423,430	2,313,595	3.11%	72,109,835	6.84%	7.92%		
2016	59,027,085	16,666,440	75,693,525	1,464,920	1.94%	74,228,605	-0.26%	11.09%		
2017	59,321,460	17,268,830	76,590,290	1,870,900	2.44%	74,719,390	-1.29%	11.83%		
2018	59,575,005	17,594,110	77,169,115	948,196	1.23%	76,220,919	-0.48%	14.08%		
2019	60,403,505	18,410,270	78,813,775	1,682,190	2.13%	77,131,585	-0.05%	15.44%		
2020	60,894,970	18,863,240	79,758,210	555,315	0.70%	79,202,895	0.49%	18.54%		
2021	65,913,370	18,533,925	84,447,295	1,291,645	1.53%	83,155,650	4.26%	24.45%		
2022	74,021,735	21,828,555	95,850,290	2,778,064	2.90%	93,072,226	10.21%	39.30%		
2023	75,565,415	24,063,555	99,628,970	1,164,980	1.17%	98,463,990	2.73%	47.36%		
Rate Ann%chg	4.14%		3.88%		4.08%		Ag Imprv+Site w/o growth		2.27%	

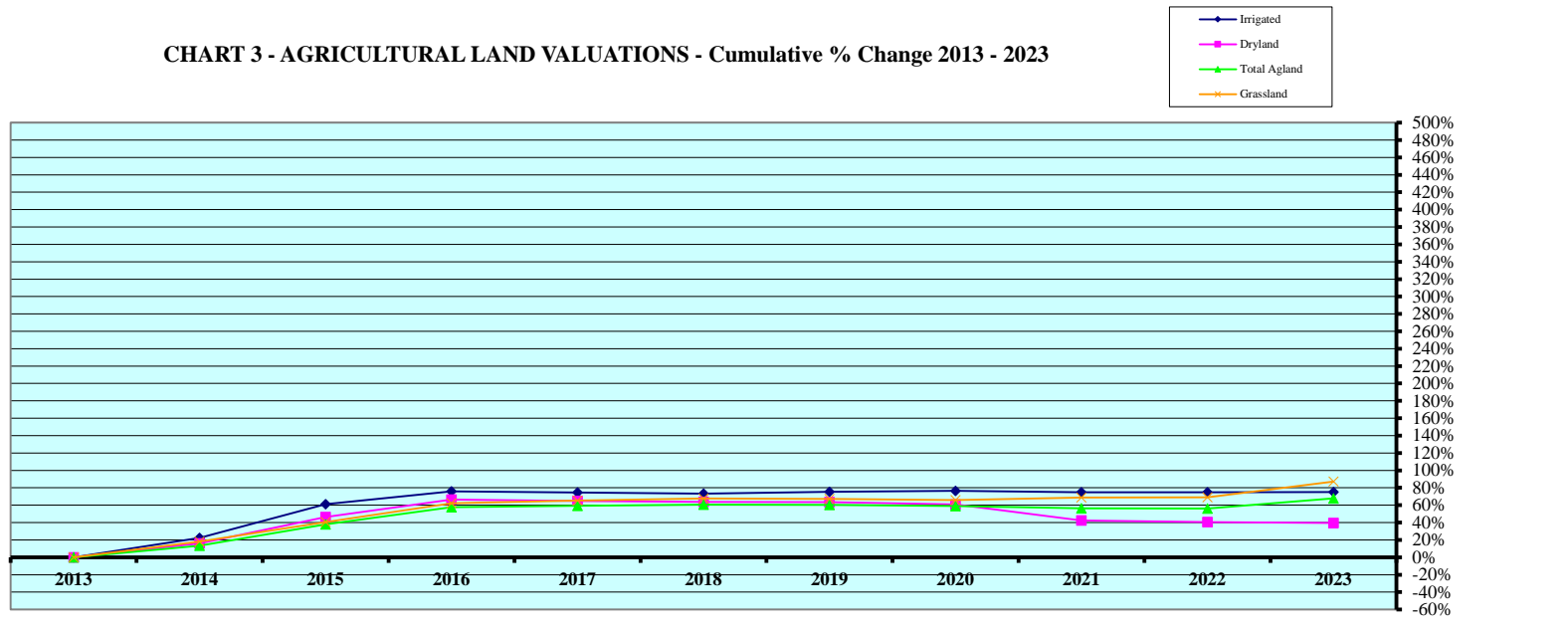
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2013 - 2023 CTL Growth Value; 2013 - 2023 Abstract of Asmnt Rpt. Prepared as of 12/29/2023

Cnty# 23
County DAWES

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	16,600,130	-	-	-	53,726,350	-	-	-	152,812,195	-	-	-
2014	20,322,760	3,722,630	22.43%	22.43%	62,299,430	8,573,080	15.96%	15.96%	180,500,510	27,688,315	18.12%	18.12%
2015	26,767,325	6,444,565	31.71%	61.25%	78,693,105	16,393,675	26.31%	46.47%	214,643,005	34,142,495	18.92%	40.46%
2016	29,193,850	2,426,525	9.07%	75.87%	89,431,445	10,738,340	13.65%	66.46%	247,815,410	33,172,405	15.45%	62.17%
2017	28,999,690	-194,160	-0.67%	74.70%	88,574,685	-856,760	-0.96%	64.86%	252,643,285	4,827,875	1.95%	65.33%
2018	28,742,705	-256,985	-0.89%	73.15%	87,970,475	-604,210	-0.68%	63.74%	256,199,995	3,556,710	1.41%	67.66%
2019	29,103,395	360,690	1.25%	75.32%	87,777,925	-192,550	-0.22%	63.38%	255,650,240	-549,755	-0.21%	67.30%
2020	29,302,940	199,545	0.69%	76.52%	86,393,330	-1,384,595	-1.58%	60.80%	253,662,095	-1,988,145	-0.78%	66.00%
2021	29,009,780	-293,160	-1.00%	74.76%	76,444,370	-9,948,960	-11.52%	42.28%	257,919,785	4,257,690	1.68%	68.78%
2022	29,005,505	-4,275	-0.01%	74.73%	75,477,590	-966,780	-1.26%	40.49%	258,456,110	536,325	0.21%	69.13%
2023	29,056,610	51,105	0.18%	75.04%	74,887,135	-590,455	-0.78%	39.39%	285,980,585	27,524,475	10.65%	87.15%

Rate Ann.%chg: Irrigated **5.76%** Dryland **3.38%** Grassland **6.47%**

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
2013	205,245	-	-	-	9,373,950	-	-	-	232,717,870	-	-	-
2014	207,265	2,020	0.98%	0.98%	508,270	-8,865,680	-94.58%	-94.58%	263,838,235	31,120,365	13.37%	13.37%
2015	703,960	496,695	239.64%	242.99%	398,245	-110,025	-21.85%	-95.75%	321,205,640	57,367,405	21.74%	38.02%
2016	594,085	-109,875	-15.61%	189.45%	0	-398,245	-100.00%	-100.00%	367,034,790	45,829,150	14.27%	57.72%
2017	583,015	-11,070	-1.86%	184.06%	0	0	-	-100.00%	370,800,675	3,765,885	1.03%	59.33%
2018	584,185	1,170	0.20%	184.63%	0	0	-	-100.00%	373,497,360	2,696,685	0.73%	60.49%
2019	586,765	2,580	0.44%	185.89%	0	0	-	-100.00%	373,118,325	-379,035	-0.10%	60.33%
2020	587,925	1,160	0.20%	186.45%	92,140	92,140	-	-99.02%	370,038,430	-3,079,895	-0.83%	59.01%
2021	575,150	-12,775	-2.17%	180.23%	92,140	0	0.00%	-99.02%	364,041,225	-5,997,205	-1.62%	56.43%
2022	584,915	9,765	1.70%	184.98%	92,140	0	0.00%	-99.02%	363,616,260	-424,965	-0.12%	56.25%
2023	584,930	15	0.00%	184.99%	92,140	0	0.00%	-99.02%	390,601,400	26,985,140	7.42%	67.84%

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

Rate Ann.%chg: Total Agric Land **5.32%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (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
2013	16,600,130	19,807	838			53,748,745	130,064	413			152,734,930	634,981	241		
2014	20,322,760	19,774	1,028	22.63%	22.63%	62,308,725	129,898	480	16.07%	16.07%	180,909,375	634,897	285	18.46%	18.46%
2015	26,806,570	19,774	1,356	31.90%	61.76%	79,403,725	130,095	610	27.24%	47.70%	214,451,355	634,623	338	18.59%	40.49%
2016	29,171,605	19,739	1,478	9.01%	76.33%	89,854,945	128,480	699	14.58%	69.24%	247,610,085	637,458	388	14.95%	61.49%
2017	29,115,070	19,677	1,480	0.12%	76.55%	88,654,585	126,958	698	-0.15%	68.98%	252,596,020	638,524	396	1.84%	64.46%
2018	28,818,780	19,437	1,483	0.21%	76.91%	88,103,245	126,057	699	0.09%	69.13%	256,105,755	639,149	401	1.29%	66.59%
2019	29,152,525	19,727	1,478	-0.33%	76.33%	87,827,950	125,755	698	-0.07%	69.00%	255,752,290	638,727	400	-0.07%	66.47%
2020	29,302,940	19,706	1,487	0.62%	77.43%	86,391,695	125,403	689	-1.36%	66.71%	253,667,290	638,724	397	-0.81%	65.11%
2021	29,009,420	19,548	1,484	-0.20%	77.07%	76,355,380	119,945	637	-7.60%	54.04%	257,871,885	643,391	401	0.92%	66.63%
2022	29,005,500	19,545	1,484	0.00%	77.08%	75,520,225	118,523	637	0.09%	54.19%	258,450,795	644,132	401	0.11%	66.81%
2023	29,056,610	19,586	1,484	-0.03%	77.02%	75,028,720	117,930	636	-0.15%	53.95%	285,895,415	642,299	445	10.93%	85.05%

Rate Annual %chg Average Value/Acre: 5.88%

4.41%

6.35%

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
2013	175,065	5,840	30			288,890	243	1,189			223,547,760	790,935	283		
2014	204,410	6,818	30	0.01%	0.01%	9,448,980	7,174	1,317	10.77%	10.77%	273,194,250	798,560	342	21.04%	21.04%
2015	691,370	6,915	100	233.50%	233.55%	0	0				321,353,020	791,406	406	18.69%	43.67%
2016	594,105	5,942	100	0.00%	233.55%	0	0				367,230,740	791,620	464	14.25%	64.13%
2017	582,585	5,827	100	0.00%	233.54%	0	0				370,948,260	790,986	469	1.09%	65.93%
2018	584,800	5,849	100	0.00%	233.53%	0	0				373,612,580	790,492	473	0.78%	67.22%
2019	586,805	5,869	100	0.00%	233.53%	0	0				373,319,570	790,077	473	-0.03%	67.18%
2020	586,585	5,867	100	0.00%	233.53%	92,140	92	1,000		-15.90%	370,040,650	789,793	469	-0.84%	65.77%
2021	574,425	5,745	100	0.00%	233.53%	92,140	92	1,000	0.00%	-15.90%	363,903,250	788,722	461	-1.53%	63.24%
2022	584,915	5,850	100	0.00%	233.55%	92,140	92	1,000	0.00%	-15.90%	363,653,575	788,142	461	0.00%	63.25%
2023	584,930	5,850	100	0.00%	233.55%	92,140	92	1,000	0.00%	-15.90%	390,657,815	785,757	497	7.75%	75.91%

23
DAWES

Rate Annual %chg Average Value/Acre: 5.81%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

CHART 5 - 2023 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
8,199	DAWES	26,017,829	27,763,923	96,794,412	360,765,825	107,963,250	326,895	0	390,601,400	75,565,415	24,063,555	0	1,109,862,504
cnty sectorvalue % of total value:		2.34%	2.50%	8.72%	32.51%	9.73%	0.03%		35.19%	6.81%	2.17%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
5,206	CHADRON	6,082,690	3,673,719	930,598	221,524,395	88,928,190	264,725	0	0	0	0	0	321,404,317
63.50%	%sector of county sector	23.38%	13.23%	0.96%	61.40%	82.37%	80.98%						28.96%
	%sector of municipality	1.89%	1.14%	0.29%	68.92%	27.67%	0.08%						100.00%
840	CRAWFORD	828,129	1,322,542	4,403,631	26,474,155	6,952,150	55,115	0	258,280	0	7,910	0	40,301,912
10.25%	%sector of county sector	3.18%	4.76%	4.55%	7.34%	6.44%	16.86%		0.07%		0.03%		3.63%
	%sector of municipality	2.05%	3.28%	10.93%	65.69%	17.25%	0.14%		0.64%		0.02%		100.00%
62	WHITNEY	86,715	65,208	108,914	2,266,055	356,490	0	0	31,260	66,000	2,525	0	2,983,167
0.76%	%sector of county sector	0.33%	0.23%	0.11%	0.63%	0.33%			0.01%	0.09%	0.01%		0.27%
	%sector of municipality	2.91%	2.19%	3.65%	75.96%	11.95%			1.05%	2.21%	0.08%		100.00%
	%sector of county sector												
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6,109	Total Municipalities	6,997,534	5,061,469	5,443,143	250,264,608	96,236,831	319,841	0	289,540	66,000	10,435	0	364,689,399
74.51%	%all municip.sectors of cnty	26.90%	18.23%	5.62%	69.37%	89.14%	97.84%		0.07%	0.09%	0.04%		32.86%

23 DAWES

Sources: 2023 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2023 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 7,511	Value : 1,055,227,150	Growth 5,442,631	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	536	10,820,050	39	1,813,390	121	4,054,530	696	16,687,970	
02. Res Improve Land	1,852	33,995,535	173	9,820,930	329	18,483,330	2,354	62,299,795	
03. Res Improvements	2,332	212,725,895	203	35,574,305	376	53,841,470	2,911	302,141,670	
04. Res Total	2,868	257,541,480	242	47,208,625	497	76,379,330	3,607	381,129,435	2,437,561
% of Res Total	79.51	67.57	6.71	12.39	13.78	20.04	48.02	36.12	44.79
05. Com UnImp Land	79	2,543,205	4	189,490	12	2,510,160	95	5,242,855	
06. Com Improve Land	396	12,085,945	25	1,162,630	12	1,967,100	433	15,215,675	
07. Com Improvements	400	80,739,385	25	5,096,720	24	4,146,200	449	89,982,305	
08. Com Total	479	95,368,535	29	6,448,840	36	8,623,460	544	110,440,835	469,935
% of Com Total	88.05	86.35	5.33	5.84	6.62	7.81	7.24	10.47	8.63
09. Ind UnImp Land	4	64,800	0	0	1	7,900	5	72,700	
10. Ind Improve Land	6	58,770	0	0	0	0	6	58,770	
11. Ind Improvements	6	198,585	0	0	0	0	6	198,585	
12. Ind Total	10	322,155	0	0	1	7,900	11	330,055	1,980
% of Ind Total	90.91	97.61	0.00	0.00	9.09	2.39	0.15	0.03	0.04
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	2,868	257,541,480	242	47,208,625	497	76,379,330	3,607	381,129,435	2,437,561
% of Res & Rec Total	79.51	67.57	6.71	12.39	13.78	20.04	48.02	36.12	44.79
Com & Ind Total	489	95,690,690	29	6,448,840	37	8,631,360	555	110,770,890	471,915
% of Com & Ind Total	88.11	86.39	5.23	5.82	6.67	7.79	7.39	10.50	8.67
17. Taxable Total	3,357	353,232,170	271	53,657,465	534	85,010,690	4,162	491,900,325	2,909,476
% of Taxable Total	80.66	71.81	6.51	10.91	12.83	17.28	55.41	46.62	53.46

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	37,595	5,012,085	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	37,595	5,012,085
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	37,595	5,012,085

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	1	0	7	0	8	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	1	0	7	0	8	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	144	25	274	443

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	2	35,685	75	7,469,860	2,478	346,933,280	2,555	354,438,825
28. Ag-Improved Land	1	20,000	65	6,629,595	666	116,957,895	732	123,607,490
29. Ag Improvements	1	48,525	68	9,691,880	717	75,540,105	786	85,280,510

30. Ag Total					3,341	563,326,825
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	2.00	40,000	
32. HomeSite Improv Land	1	0.76	20,000	49	52.95	1,045,505	
33. HomeSite Improvements	1	0.00	46,000	54	0.00	7,397,610	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	1	1.00	4,000	
36. FarmSite Improv Land	0	0.00	0	57	57.00	228,000	
37. FarmSite Improvements	1	0.00	2,525	64	0.00	2,294,270	
38. FarmSite Total							
39. Road & Ditches	1	0.80	0	72	167.74	0	
40. Other- Non Ag Use	0	0.00	0	1	22.74	21,215	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	26	29.00	526,000	28	31.00	566,000	
32. HomeSite Improv Land	487	527.12	10,038,000	537	580.83	11,103,505	
33. HomeSite Improvements	553	0.00	58,008,470	608	0.00	65,452,080	37,870
34. HomeSite Total				636	611.83	77,121,585	
35. FarmSite UnImp Land	9	9.00	25,500	10	10.00	29,500	
36. FarmSite Improv Land	553	552.41	2,152,860	610	609.41	2,380,860	
37. FarmSite Improvements	648	0.00	17,531,635	713	0.00	19,828,430	2,495,285
38. FarmSite Total				723	619.41	22,238,790	
39. Road & Ditches	1,440	4,411.87	0	1,513	4,580.41	0	
40. Other- Non Ag Use	19	2,750.75	2,782,225	20	2,773.49	2,803,440	
41. Total Section VI				1,359	8,585.14	102,163,815	2,533,155

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	39	6,114.42	3,305,410	39	6,114.42	3,305,410

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	127	20,638.13	12,247,290
44. Market Value	0	0.00	0	127	20,638.13	21,296,565
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	801	152,931.31	85,501,245	928	173,569.44	97,748,535
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	837.47	8.37%	1,298,095	9.13%	1,550.02
46. 1A	720.58	7.20%	1,116,900	7.86%	1,550.00
47. 2A1	484.82	4.85%	698,140	4.91%	1,440.00
48. 2A	2,731.96	27.30%	3,934,035	27.67%	1,440.00
49. 3A1	1,295.30	12.94%	1,781,070	12.53%	1,375.03
50. 3A	2,971.02	29.69%	4,085,235	28.74%	1,375.03
51. 4A1	553.29	5.53%	746,960	5.25%	1,350.03
52. 4A	411.78	4.12%	555,900	3.91%	1,349.99
53. Total	10,006.22	100.00%	14,216,335	100.00%	1,420.75
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	17,611.00	31.71%	12,996,910	34.78%	738.00
56. 2D1	3,530.13	6.36%	2,453,415	6.57%	694.99
57. 2D	3,955.14	7.12%	2,748,820	7.36%	695.00
58. 3D1	6,164.24	11.10%	4,006,840	10.72%	650.01
59. 3D	13,589.71	24.47%	8,833,415	23.64%	650.01
60. 4D1	4,135.30	7.44%	2,448,115	6.55%	592.00
61. 4D	6,559.19	11.81%	3,882,980	10.39%	591.99
62. Total	55,544.71	100.00%	37,370,495	100.00%	672.80
Grass					
63. 1G1	748.40	0.25%	419,090	0.28%	559.98
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	325.83	0.11%	179,200	0.12%	549.98
66. 2G	10,109.45	3.38%	5,560,270	3.69%	550.01
67. 3G1	10,650.81	3.56%	5,431,885	3.61%	510.00
68. 3G	22,413.58	7.49%	11,430,930	7.59%	510.00
69. 4G1	216,475.67	72.31%	108,237,835	71.88%	500.00
70. 4G	38,640.07	12.91%	19,320,035	12.83%	500.00
71. Total	299,363.81	100.00%	150,579,245	100.00%	503.00
Irrigated Total					
Irrigated Total	10,006.22	2.70%	14,216,335	7.01%	1,420.75
Dry Total					
Dry Total	55,544.71	15.01%	37,370,495	18.44%	672.80
Grass Total					
Grass Total	299,363.81	80.90%	150,579,245	74.29%	503.00
72. Waste	5,120.23	1.38%	511,950	0.25%	99.99
73. Other	9.64	0.00%	9,640	0.00%	1,000.00
74. Exempt	21,394.02	5.78%	9,626,480	4.75%	449.96
75. Market Area Total	370,044.61	100.00%	202,687,665	100.00%	547.74

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	123.79	46.06%	238,300	48.00%	1,925.03
46. 1A	62.16	23.13%	119,660	24.11%	1,925.03
47. 2A1	0.00	0.00%	0	0.00%	0.00
48. 2A	53.94	20.07%	94,020	18.94%	1,743.05
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	19.73	7.34%	31,230	6.29%	1,582.87
51. 4A1	0.00	0.00%	0	0.00%	0.00
52. 4A	9.15	3.40%	13,200	2.66%	1,442.62
53. Total	268.77	100.00%	496,410	100.00%	1,846.97
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	6,906.63	29.36%	5,406,105	32.67%	782.74
56. 2D1	191.13	0.81%	140,100	0.85%	733.01
57. 2D	3,269.61	13.90%	2,396,555	14.48%	732.98
58. 3D1	161.23	0.69%	110,120	0.67%	683.00
59. 3D	6,318.19	26.86%	4,315,280	26.08%	682.99
60. 4D1	4,343.35	18.47%	2,718,935	16.43%	626.00
61. 4D	2,330.48	9.91%	1,458,930	8.82%	626.02
62. Total	23,520.62	100.00%	16,546,025	100.00%	703.47
Grass					
63. 1G1	109.13	0.07%	66,575	0.08%	610.05
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	91.76	0.06%	53,945	0.07%	587.89
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	7,307.61	4.87%	4,063,020	5.02%	556.00
68. 3G	35,118.01	23.42%	19,525,490	24.13%	556.00
69. 4G1	26,771.93	17.85%	14,269,295	17.64%	532.99
70. 4G	80,547.11	53.72%	42,931,680	53.06%	533.00
71. Total	149,945.55	100.00%	80,910,005	100.00%	539.60
Irrigated Total					
Irrigated Total	268.77	0.15%	496,410	0.51%	1,846.97
Dry Total					
Dry Total	23,520.62	13.51%	16,546,025	16.89%	703.47
Grass Total					
Grass Total	149,945.55	86.13%	80,910,005	82.57%	539.60
72. Waste	359.58	0.21%	35,945	0.04%	99.96
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	3,868.77	2.22%	2,083,945	2.13%	538.66
75. Market Area Total	174,094.52	100.00%	97,988,385	100.00%	562.85

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 4

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	134.59	1.45%	309,565	1.68%	2,300.06
46. 1A	3,602.76	38.69%	8,286,360	44.96%	2,300.00
47. 2A1	154.30	1.66%	315,550	1.71%	2,045.04
48. 2A	1,314.93	14.12%	2,689,030	14.59%	2,045.00
49. 3A1	929.36	9.98%	1,663,560	9.03%	1,790.01
50. 3A	1,142.72	12.27%	2,045,450	11.10%	1,789.98
51. 4A1	982.34	10.55%	1,507,915	8.18%	1,535.02
52. 4A	1,049.85	11.28%	1,611,520	8.74%	1,535.00
53. Total	9,310.85	100.00%	18,428,950	100.00%	1,979.30
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	19,721.35	51.30%	16,270,190	55.31%	825.00
56. 2D1	1.96	0.01%	1,510	0.01%	770.41
57. 2D	4,095.00	10.65%	3,153,195	10.72%	770.01
58. 3D1	158.66	0.41%	113,440	0.39%	714.99
59. 3D	5,961.04	15.50%	4,262,120	14.49%	715.00
60. 4D1	6,611.28	17.20%	4,363,450	14.83%	660.00
61. 4D	1,897.18	4.93%	1,252,105	4.26%	659.98
62. Total	38,446.47	100.00%	29,416,010	100.00%	765.12
Grass					
63. 1G1	2,285.78	1.18%	1,508,620	1.34%	660.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	168.24	0.09%	105,160	0.09%	625.06
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	2,566.59	1.33%	1,545,080	1.37%	602.00
68. 3G	78,849.97	40.81%	47,467,745	42.19%	602.00
69. 4G1	49,434.73	25.58%	27,980,165	24.87%	566.00
70. 4G	59,921.61	31.01%	33,915,695	30.14%	566.00
71. Total	193,226.92	100.00%	112,522,465	100.00%	582.33
Irrigated Total					
Irrigated Total	9,310.85	3.86%	18,428,950	11.48%	1,979.30
Dry Total					
Dry Total	38,446.47	15.92%	29,416,010	18.33%	765.12
Grass Total					
Grass Total	193,226.92	80.03%	112,522,465	70.11%	582.33
72. Waste	370.34	0.15%	37,035	0.02%	100.00
73. Other	82.50	0.03%	82,500	0.05%	1,000.00
74. Exempt	4,935.46	2.04%	2,345,065	1.46%	475.15
75. Market Area Total	241,437.08	100.00%	160,486,960	100.00%	664.72

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	24.97	34,335	253.24	467,905	19,307.63	32,639,455	19,585.84	33,141,695
77. Dry Land	0.00	0	5,384.63	3,864,610	112,127.17	79,467,920	117,511.80	83,332,530
78. Grass	2.70	1,350	15,551.42	8,398,435	626,982.16	335,611,930	642,536.28	344,011,715
79. Waste	0.00	0	297.88	29,785	5,552.27	555,145	5,850.15	584,930
80. Other	0.00	0	0.00	0	92.14	92,140	92.14	92,140
81. Exempt	0.00	0	5.28	2,895	30,192.97	14,052,595	30,198.25	14,055,490
82. Total	27.67	35,685	21,487.17	12,760,735	764,061.37	448,366,590	785,576.21	461,163,010

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	19,585.84	2.49%	33,141,695	7.19%	1,692.13
Dry Land	117,511.80	14.96%	83,332,530	18.07%	709.14
Grass	642,536.28	81.79%	344,011,715	74.60%	535.40
Waste	5,850.15	0.74%	584,930	0.13%	99.99
Other	92.14	0.01%	92,140	0.02%	1,000.00
Exempt	30,198.25	3.84%	14,055,490	3.05%	465.44
Total	785,576.21	100.00%	461,163,010	100.00%	587.04

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 N/a Or Error	2	7,795	1	4,000	10	805,520	12	817,315	444,355
83.2 Chadron	461	10,156,405	1,277	27,650,060	1,751	185,365,105	2,212	223,171,570	842,940
83.3 Crawford	55	609,670	521	6,126,010	524	24,973,535	579	31,709,215	67,985
83.4 Rural/suburban	178	5,914,100	555	28,519,725	626	90,997,510	804	125,431,335	1,082,281
84 Residential Total	696	16,687,970	2,354	62,299,795	2,911	302,141,670	3,607	381,129,435	2,437,561

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Chadron	64	2,388,795	320	10,944,450	323	75,013,370	387	88,346,615	467,065
85.2	Crawford	17	108,330	79	1,117,255	81	6,183,985	98	7,409,570	0
85.3	Rural/suburban	19	2,818,430	40	3,212,740	51	8,983,535	70	15,014,705	4,850
86	Commercial Total	100	5,315,555	439	15,274,445	455	90,180,890	555	110,770,890	471,915

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	748.40	0.25%	419,090	0.28%	559.98
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	325.83	0.11%	179,200	0.12%	549.98
90. 2G	10,109.45	3.38%	5,560,270	3.69%	550.01
91. 3G1	10,650.81	3.56%	5,431,885	3.61%	510.00
92. 3G	22,413.58	7.49%	11,430,930	7.59%	510.00
93. 4G1	216,475.67	72.31%	108,237,835	71.88%	500.00
94. 4G	38,640.07	12.91%	19,320,035	12.83%	500.00
95. Total	299,363.81	100.00%	150,579,245	100.00%	503.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	299,363.81	100.00%	150,579,245	100.00%	503.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	299,363.81	100.00%	150,579,245	100.00%	503.00

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	109.13	0.07%	66,575	0.08%	610.05
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	91.76	0.06%	53,945	0.07%	587.89
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	7,307.61	4.87%	4,063,020	5.02%	556.00
92. 3G	35,118.01	23.42%	19,525,490	24.13%	556.00
93. 4G1	26,771.93	17.85%	14,269,295	17.64%	532.99
94. 4G	80,547.11	53.72%	42,931,680	53.06%	533.00
95. Total	149,945.55	100.00%	80,910,005	100.00%	539.60
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	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	149,945.55	100.00%	80,910,005	100.00%	539.60
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	149,945.55	100.00%	80,910,005	100.00%	539.60

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

Market Area 4

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	2,285.78	1.18%	1,508,620	1.34%	660.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	168.24	0.09%	105,160	0.09%	625.06
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	2,566.59	1.33%	1,545,080	1.37%	602.00
92. 3G	78,849.97	40.81%	47,467,745	42.19%	602.00
93. 4G1	49,434.73	25.58%	27,980,165	24.87%	566.00
94. 4G	59,921.61	31.01%	33,915,695	30.14%	566.00
95. Total	193,226.92	100.00%	112,522,465	100.00%	582.33
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total					
	193,226.92	100.00%	112,522,465	100.00%	582.33
CRP Total					
	0.00	0.00%	0	0.00%	0.00
Timber Total					
	0.00	0.00%	0	0.00%	0.00
114. Market Area Total					
	193,226.92	100.00%	112,522,465	100.00%	582.33

**2024 County Abstract of Assessment for Real Property, Form 45
Compared with the 2023 Certificate of Taxes Levied Report (CTL)**

23 Dawes

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	360,765,825	381,129,435	20,363,610	5.64%	2,437,561	4.97%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	75,565,415	77,121,585	1,556,170	2.06%	37,870	2.01%
04. Total Residential (sum lines 1-3)	436,331,240	458,251,020	21,919,780	5.02%	2,475,431	4.46%
05. Commercial	107,963,250	110,440,835	2,477,585	2.29%	469,935	1.86%
06. Industrial	326,895	330,055	3,160	0.97%	1,980	0.36%
07. Total Commercial (sum lines 5-6)	108,290,145	110,770,890	2,480,745	2.29%	471,915	1.86%
08. Ag-Farmsite Land, Outbuildings	22,019,880	22,238,790	218,910	0.99%	2,495,285	-10.34%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	2,043,675	2,803,440	759,765	37.18%		
11. Total Non-Agland (sum lines 8-10)	24,063,555	25,042,230	978,675	4.07%	2,495,285	-6.30%
12. Irrigated	29,056,610	33,141,695	4,085,085	14.06%		
13. Dryland	74,887,135	83,332,530	8,445,395	11.28%		
14. Grassland	285,980,585	344,011,715	58,031,130	20.29%		
15. Wasteland	584,930	584,930	0	0.00%		
16. Other Agland	92,140	92,140	0	0.00%		
17. Total Agricultural Land	390,601,400	461,163,010	70,561,610	18.06%		
18. Total Value of all Real Property (Locally Assessed)	959,286,340	1,055,227,150	95,940,810	10.00%	5,442,631	9.43%

2024 Assessment Survey for Dawes County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	None
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Three
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$221,249
7.	Adopted budget, or granted budget if different from above:
	Same
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$3,250, plus \$58,051 in a separate reappraisal fund for Pictometry and Commercial reappraisal.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	This is a sinking fund, for the six-year review and Eagle View Pictometry, and a commercial reappraisal. The amount can vary year-to year.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$15,656
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,591
12.	Amount of last year's assessor's budget not used:
	\$11,315

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	No
5.	If so, who maintains the Cadastral Maps?
	N/A
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	Yes. The web address is https://dawes.gWorks.com
8.	Who maintains the GIS software and maps?
	gWorks
9.	What type of aerial imagery is used in the cyclical review of properties?
	Eagle View Pictometry.
10.	When was the aerial imagery last updated?
	2021

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	Chadron and Crawford are zoned.
4.	When was zoning implemented?
	2002

D. Contracted Services

1.	Appraisal Services:
	Stanard Appraisal for commercial property pickup work only during the time between commercial reappraisals.
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS for CAMA, administrative and personal property software; Eagle View (Pictometry).

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	None for 2023, other than commercial pickup.
2.	If so, is the appraisal or listing service performed under contract?
	Yes.
3.	What appraisal certifications or qualifications does the County require?
	Certified General appraisal certification.
4.	Have the existing contracts been approved by the PTA?
	Yes.
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes, in working with the county assessor for a suggested value.

2024 Residential Assessment Survey for Dawes County

1.	Valuation data collection done by:												
	The Assessor and staff.												
2.	List the valuation group recognized by the County and describe the unique characteristics of each:												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Chadron: all residential properties within the city of Chadron.</td> </tr> <tr> <td style="text-align: center;">16</td> <td>Crawford: all residential properties within the town of Crawford.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Rural: this grouping is comprised of all rural residential properties, suburban properties and those in the villages of Whitney and Marsland.</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural outbuildings</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural dwellings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	10	Chadron: all residential properties within the city of Chadron.	16	Crawford: all residential properties within the town of Crawford.	20	Rural: this grouping is comprised of all rural residential properties, suburban properties and those in the villages of Whitney and Marsland.	AG OB	Agricultural outbuildings	AG DW	Agricultural dwellings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>												
10	Chadron: all residential properties within the city of Chadron.												
16	Crawford: all residential properties within the town of Crawford.												
20	Rural: this grouping is comprised of all rural residential properties, suburban properties and those in the villages of Whitney and Marsland.												
AG OB	Agricultural outbuildings												
AG DW	Agricultural dwellings												
3.	List and describe the approach(es) used to estimate the market value of residential properties.												
	The cost approach.												
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?												
	The tables provided by the CAMA vendor are used.												
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.												
	No.												
6.	Describe the methodology used to determine the residential lot values?												
	By sales and for those areas with no sales, the county establishes a percentage of sale price for lot value (like land to building ratio). Value is then established on a square foot basis.												
7.	How are rural residential site values developed?												
	By determining the cost of a well, septic system and running electricity to the parcel, site values were developed for rural and suburban properties. The home site is valued at \$20,000. The next two to six acres are valued at \$6,000 per acre; Acres seven to fifteen are valued at \$4,000 per acre; and remaining acres up to seventy-nine are valued at \$2,000 per acre.												
8.	Are there form 191 applications on file?												
	No.												

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

There are currently no blocks of vacant lots being held for sale or resale in the County.

10.

<u>Valuation Group</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>
10	2019	2019	2023	2023
16	2019	2019	2024	2024
20	2019	2019	2022	2022
AG OB	2019	2019	2021	2021
AG DW	2019	2019	2021	2021

2024 Commercial Assessment Survey for Dawes County

1.	Valuation data collection done by:																							
	By the contracted appraiser.																							
2.	List the valuation group 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.																							
	During reappraisal, all three approaches were utilized to estimate the market value of commercial properties: cost, income and market approaches. After comparison of values established by the three approaches, the cost approach is relied upon almost exclusively.																							
3a.	Describe the process used to determine the value of unique commercial properties.																							
	There are currently no unique commercial parcels in Dawes County. If there were, the same approach(es) to value would be used.																							
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																							
	The tables provided by the CAMA vendor are used.																							
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																							
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6.	Describe the methodology used to determine the commercial lot values.																							
	Commercial lot values are determined by current vacant lot sales. The square foot method is then applied.																							
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2024 Agricultural Assessment Survey for Dawes County

1.	Valuation data collection done by:													
	The assessor's staff.													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>This agricultural market area is the uninfluenced northern portion of Dawes County, and consists primarily of agricultural use despite lower land capability with little water available for crop production, irrigation and livestock.</td> <td style="text-align: center;">2021</td> </tr> <tr> <td style="text-align: center;">3</td> <td>This area's geographical location is primarily the Pine Ridge and includes trees and bluffs; it also exhibits a market demand that exceeds that of pure agricultural use. This area has absorbed some of what was previously area two, depending on non-agricultural influence in this area.</td> <td style="text-align: center;">2021</td> </tr> <tr> <td style="text-align: center;">4</td> <td>This agricultural market area is located in the southern portion of the county and consists of higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.</td> <td style="text-align: center;">2021</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	This agricultural market area is the uninfluenced northern portion of Dawes County, and consists primarily of agricultural use despite lower land capability with little water available for crop production, irrigation and livestock.	2021	3	This area's geographical location is primarily the Pine Ridge and includes trees and bluffs; it also exhibits a market demand that exceeds that of pure agricultural use. This area has absorbed some of what was previously area two, depending on non-agricultural influence in this area.	2021	4	This agricultural market area is located in the southern portion of the county and consists of higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.	2021
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4	This agricultural market area is located in the southern portion of the county and consists of higher quality land capability with irrigated lands and water availability for higher production of crops and livestock.	2021												
	Land use review is ongoing and is part of the overall rural improvements review. Land use is also facilitated by information from taxpayers and by the gWorks land use layer updates.													
3.	Describe the process used to determine and monitor market areas.													
	Sales within the three market areas, coupled with sales data verification are used to determine any changes, if necessary. Examination of influenced sales versus uninfluenced agricultural sales is used to confirm the need for special value in the county.													
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.													
	Rural residential land in Dawes County is identified as parcels of less than eighty acres that have a home; further, the primary use of the land does not meet the definition of agricultural use. Recreational land is used primarily for diversion and/or relaxation, not for agricultural/horticultural production.													
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?													
	Yes, all home sites are valued the same. Only the first acre of an unimproved parcel would have a different value.													
6.	What separate market analysis has been conducted where intensive use is identified in the county?													
	Intensive use in Dawes County would consist of the one commercial feedlot. It is currently valued by commercial method for feed bunks, aprons, etc. It was reviewed by Stanard Appraisal, and the intensive use acres of the feeding operation are valued at \$1,000 per acre.													
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.													

	Currently, there are no known parcels enrolled in the Wetland Reserve Program in the county.
7a.	Are any other agricultural subclasses used? If yes, please explain.
	Yes, and this would be 4GW--grass land that is usable, that had an LCG conversion to waste.
	<i>If your county has special value applications, please answer the following</i>
8a.	How many parcels have a special valuation application on file?
	2,583 and this differs from the abstract number, due to the fact that the assessor had re-drawn the boundaries of the influenced area and residential parcels under 80 acres that had special value (and still have some ag use) are noted in this number.
8b.	What process was used to determine if non-agricultural influences exist in the county?
	A review of sales in the currently influenced area is monitored to see if they affect the boundaries between this area and the adjoining agricultural areas.
	<i>If your county recognizes a special value, please answer the following</i>
8c.	Describe the non-agricultural influences recognized within the county.
	Recreation; rural residential use in a unique, scenic setting.
8d.	Where is the influenced area located within the county?
	Market Area Three that has a geographical location in the Pine Ridge.
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	The special value for agricultural use in the influenced area three is determined by taking the average of land values established in the two uninfluenced areas.

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

2024 Tax Year

- Review Crawford Residential Parcels
- Review 9986 land values
- Review Multifamily land values
- New pictures for files
- GIS Updates
- Review and Update Assessor Locations
- Review and Update Market Area Boundaries

2025 Tax Year

- Review Chadron Residential Parcels, North of the Railroad (Kenwood)
- Review Changefinder additions/changes via Pictometry Spring, 2024 Flight
- New Pictures for files
- GIS Updates
- Review and update Assessor Locations
- Review and update Market Area Boundaries

2026 Tax Year

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

Dawes County Agriculture Land Sales Criteria

Special Agriculture Value

Tax Year 2024

Dawes County is using “Special value” for tax year 2024. The special agriculture value will be used on a county wide basis.

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

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

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

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

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

Sales included in analysis:

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

Sales excluded from analysis:

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