

Agenda Item # 27  
Date 11/4/20

**Debbie Churchill**  
**Dodge County Assessor's Office**  
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October 20, 2020

**77-1311.02. Plan of assessment; preparation.**

*The county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. The county assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31 each year.*

Chairman Missel and Honorable Supervisors:

Attached is the Three-Year Plan of Assessment (2021, 2022, and 2023) for Dodge County as submitted to the State of Nebraska, Property Assessment Division.

Thank you.



Debbie Churchill  
Assessor

**2020 PLAN OF ASSESSMENT  
FOR  
DODGE COUNTY  
Prepared by Debbie Churchill, Assessor**

**Plan of Assessment Requirements:**

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

**Real Property Assessment Requirements:**

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade”. Neb. Rev. Stat. §77-112 (2003).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and horticultural land;
- 2) 75% of actual value for agricultural and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the qualifications for special valuation under §77-1344.

See Neb. Rev. Stat. §77-201 (2009).

**General Description of Real Property in Dodge County:**

Per the 2020 County Abstract, Dodge County consists of the following real property types:

Total Parcels in Dodge County: 20,660  
Total Taxable Value Base: \$4,300,105,786

	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>Taxable Value</u>	<u>% of Taxable Value Base</u>
<b>Residential</b>	14,443	69.91%	\$ 1,837,673,015	42.74%
<b>Commercial</b>	1,391	6.73%	\$ 480,588,770	11.18%
<b>Industrial</b>	313	1.52%	\$ 214,171,099	4.98%
<b>Recreational</b>	194	0.94%	\$ 5,750,356	0.13%
<b>Agricultural</b>	4,318	20.90%	\$ 1,761,922,546	40.97%
<i>Special Value</i>	0	0.00%	\$ 0	0.00%

*(Dodge County has no designated Special Valuation market areas at this time.)*

Agricultural land - taxable acres: 296,637.39

Other pertinent facts: Dodge County is 528 square miles or 337,920 acres of which 43.00% is agricultural broken down into the following categories:

	<u>Taxable Acres</u>	<u>% of Total Taxable Acres</u>
<b>Irrigated</b>	112,503.95	37.93%
<b>Dry</b>	151,106.09	50.94%
<b>Grass</b>	15,958.79	5.38%
<b>Waste</b>	16,932.14	5.70%
<b>Other</b>	0.00	0.00%
<b>Ag Exempt</b>	136.42	0.05%

Dodge County also consists of four cities (Fremont [County Seat], Hooper, North Bend, Scribner); six villages (Dodge, Inglewood, Nickerson, Snyder, Winslow, Uehling); and one unincorporated community (Ames).

For more information, see 2020 Reports & Opinions, Abstract, and Assessor Survey.

### Current Resources:

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

1 Assessor; 3 full-time Assessment Clerks; 1 Head Appraiser, 1 Appraiser Assistant II, 2 Appraiser Assistant 1, and 1 licensed Appraiser consultant/trainer.

The total budget for Dodge County for fiscal period 2020/2021 is \$611,704.00. This includes money for technological budget items such as the Vanguard CAMA System, gWorks GIS website, and upgraded Pictometry.

The assessor is required to obtain 60 hours of continuing education every 4 years to maintain certification. She is currently working on educational hours required, as well as attending workshops and meetings to further her knowledge of the assessment and appraisal fields.

There are no continuing education requirements for the Assessment staff at this time. However, classes are voluntarily attended throughout the year on various subjects such as Vanguard user groups and webinars, GIS training, and classes provided by or through the Nebraska Department of Revenue.

There are no continuing education requirements for the Head Appraiser or Appraiser Assistants at this time. However, classes are voluntarily attended throughout the year on various subjects such as Vanguard user education and webinars, GIS training, and classes provided by or through the Nebraska Department of Revenue, such as residential, commercial, mass appraisals, and the like.

## **B. Cadastral Maps**

Dodge County's cadastral maps were drawn/taken around 1967. The county surveyor kept the maps up-to-date until the State of Nebraska, Department of Revenue Property Assessment Division assumed control of the assessment functions on July 1, 1998. At that time, it became the assessment staff's responsibility to maintain the maps, including all ownership transfers, new subdivisions, and parcel splits. Even after Dodge County resumed control of the office in 2012, the assessment staff continues to diligently maintain the maps to the best of their ability.

## **C. Property Record Cards**

The property records cards in Dodge County are maintained in the Assessment Office using the current computer system. While hard files are no longer kept up to date, they remain on-site for much-needed historical data. A concentrated effort towards a "paperless" property record card is ongoing. The Dodge County Assessment Office went on-line in June of 2006 with property record information.

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

Even though Dodge County's CAMA System conversion from Orion/Tyler Technologies to Vanguard was completed on August 1, 2018, there is still much clean-up work to be done. GIS mapping became available in June of 2014 with Beacon/Schneider Corp, replaced by GIS Workshop (now gWorks) on August 1, 2016. Dodge County also utilizes Pictometry as an additional aid. The Assessor's Office continues to look for new and/or innovative ways to update information found under the Assessor Tab for the GIS Website. This information greatly benefits the Assessor, other county offices, and the general public.

## **E. Web based – Property Record Information Access**

As of January 1, 2019, the new website for the Dodge County Assessor's Office through Vanguard is <http://dodge.nebraskaassessors.com>, and all data information was updated June 1, 2020. The GIS website for gWorks (formerly known as GIS Workshop), is <https://dodge.gworks.com>, whose data was updated at the same time.

## **Current Assessment Procedures for Real Property:**

### **A. Discover, List & Inventory All Property**

Real estate transfer statements (Form 521) are filed at the Register of Deeds (in either paper or electronic form) and processed daily. The assessment staff performs all ownership changes in the Vanguard CAMA program and in both sets of cadastral books. Verification of legal descriptions and ownership of property being transferred is completed by the assessment staff. Sales files are developed from the information included on the transfer statements, with sales being reviewed on a timely basis. All Form 521's are now transferred electronically to the

Property Assessment Division and used as part of the State Sales File from which statistics and ratios are derived.

Sales Reviews on both Residential and Commercial properties are verified on LoopNet and the MLS. For further information, the newly reinstated sales review questionnaire forms are mailed only to the buyer (at this time) for clarification.

Building permits, sent to this office on a regular basis from city/village clerks, as well as from the Zoning Building Inspection for rural properties, are entered into the computer for review. Inspections and reviews are conducted, measurements and photos taken, and physical characteristics noted at the time of inspection. Data is entered into the Vanguard CAMA system using Vanguard's own cost tables (as approved by the Department of Revenue Property Assessment Division) and market data, generating a value for each property inspected. The value is compared to similar properties in the area for equalization purposes. Permits are closed and notes made in the file to roll the value for the following assessment year as well as new growth recorded.

## **B. Data Collection**

Physical property inspections are ongoing throughout the year, with verification of work completed on open permits focused during the months of September through December each year.

All relevant sales are gathered, analyzed, and separated into areas with like characteristics, purchased at similar rates. A study is then conducted to determine if there are patterns, or similarities in sales prices, etc. If so, market areas are then developed to analyze sales data and ascertain what aspects of real property affects value. This information is carefully studied and a model created to assist in determining property values. At the conclusion, a ratio study is conducted to measure the viability of new valuations. Individual property information is gathered in the same manner as properties that have building permits.

## **C. Review Assessment Sales Ratio Studies before Assessment Actions**

The Department is required by Neb. Rev. Stat. §77-1327 (Reissue 2003) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Department prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Department prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class of subclass of real property, may be drawn.

Because this process is now electronic, sales rosters and statistical reports for Dodge County can be viewed at any time. Each sale is reviewed against information in the computer and on the 521 to determine whether it is an arm's length transaction or not based on all relevant information. Our assigned Field Liaison is available at all times to discuss the statistical analysis based on the figures at hand. The Sales File is a constant work in progress from which the accuracy determines what type of tables/reports, etc., can be generated from the computer system in use.

## **D. Approaches to Value**

All three approaches are considered when determining market values. The extent each approach is used depends upon the property type and market data available. The cost approach is most heavily relied upon in the initial evaluation process. All relevant sales are gathered and analyzed to develop a market generated depreciation table. The market approach is used to support the value generated by the cost approach, broken down price per square foot. Commercial properties are valued in a manner similar to residential properties; however, each classification is broken down into a value per square foot in the initial stage of valuation. The income approach is used to determine values of properties under rent restrictions.

- 1) Market Approach; Sales Comparisons: See above
- 2) Cost Approach: Residential and Commercial (Vanguard Cost Tables)
- 3) Income Approach; Income & Expense Data Collection/Analysis from the Market:  
See above
- 4) Land Valuation Studies, Establish Market Areas, Special Value for Agricultural Land:  
All relevant sales are gathered, analyzed, and separated into groupings of properties in similar areas with similar characteristics purchased at similar rates. When setting agricultural land values, sales are gathered from the entire county. A study is conducted to determine if there are patterns, or similarities in soil classification, sales prices etc. Market areas are then developed and values generated using sales from each market area. Once the market area is determined, sales data is analyzed to ascertain what aspects of real property affects value. This information is carefully studied and a model is created to assist in determining property values. At the conclusion of the value generation, a ratio study is conducted to measure the viability of the new valuations.

Special value generation: Analysis of sales in special valuation areas creates a market value for properties that are influenced by other use purposes. In the case of recreational sales, these sales will be located as near the subject property as possible. After analysis of sales along both rivers in the county, the recreational value was set at a price reflective of the use as other than agricultural usage. The market areas surrounding Fremont are based on sales located in the sections defined as high-end residential, low-end residential, and commercial. To date, special valuation has been applied using the agricultural tables developed for the related market areas. These relationships were determined based on geographic characteristics and are considered to be the best indicators of the market value for uninfluenced parcels.

## **E. Reconciliation of Final Value and Documentation**

See above

## **F. Review Assessment Sales Ratio Studies after Assessment Actions**

See above. Statistical Analyses of sales ratio studies received in March before Abstract is completed to determine if Levels of Values are within range as determined by statute.

## G. Notices and Public Relations

It is the responsibility of the Assessor's Office to provide public notification for the multiple functions that take place, including, but not limited to: appraisal reviews taking place throughout the year, homestead exemption dates, personal property dates, permissive exemption dates, certify completion of real property assessment role (Abstract), Change of Valuation notices, certification of taxes levied (CTL), etc.

A new valuation notice is mailed on or before June 1 of each year to any property experiencing a valuation change. The protest process then begins. Informal meetings are conducted with individual taxpayers to provide both a written and verbal explanation as to their current property valuations. Next, the taxpayer is provided the opportunity to meet with a referee to discuss their valuation protest and request. Whenever possible, the Appraiser and/or Assistant or Listers will sit in on these meetings to answer any questions from either taxpayer or referee. Finally, both written and verbal communication is presented to the county board. Certain values may need to be defended later in an informal court situation at the Tax Equalization & Review Commission. A more in-depth report is supplied for this process and verbal testimony presented defending each property value in question. On occasion, written communication or an explanation of a property value is prepared for the Governor's office or a State Senator.

It is also necessary to establish and foster a congenial working relationship with professional organizations and the general public. This includes, but not limited to: a courteous and calm atmosphere, cooperation, respect, timely and complete information, etc.

### Level of Value, Quality, and Uniformity for Assessment Year 2020:

<u>Property Class</u>	<u>Median</u>	<u>COD*</u>	<u>PRD**</u>
Residential	97%	12.84	102.02
Commercial	95%	26.51	107.92
Agricultural Land	73%	16.16	106.51
Dodge County has no Special Valuation			

\* COD means coefficient of dispersion

\*\*PRD means price related differential

For more information regarding statistical measures, see 2019 Reports & Opinions

### Assessment/Appraisal Actions Completed for Assessment Year 2020:

CAMA conversion from Orion/Tyler Technologies to Vanguard was completed as of August 1, 2018. Clean-up and update process on all parcels continues.

Permits and information statements for all property classes completed. A ratio study for all classes completed for statutory compliance.

#### **Residential:**

Residential cost table updated by 20% and applied throughout the entire County.

Reviewed North Bend, Uehling, Winslow, and parts of Fremont East Add, Lee's Add, Halls Add, Umstead's Add, Sylvester Add, and Greenlawn Add 1, 2 & 3. A total of thirty-seven

Fremont subdivisions went to “live” values in CAMA system for the first time since the 2018 conversion. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2020.

Reviewed Lakes A (year-round residences) and Lakes B (seasonal residences) properties: Lake Ventura, Timberwoods, Dove’s Cove, Emerson Estates, and Pioneer Lakes. Went to “live” values in CAMA system for the first time since the 2018 conversion. Measurements verified/pictures updated. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2020.

All Rural Residential properties received a 19% increase to maintain statutory ratio between assessments and market values.

Continued redefining neighborhood codes in Fremont for more uniformity and consistency.

Continued reviewing mobile homes throughout the county. Measurements verified/pictures updated. Cost tables/depreciation revised and/or updated if necessary. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2020.

#### **Commercial:**

Commercial/Industrial cost table updated by 25% and applied throughout the entire County.

Reviewed sales throughout county, Hooper, and parts of North Bend and Fremont. Measurements verified/pictures updated. Cost tables/depreciation revised and/or updated if necessary. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2019.

Reviewed land information of Commercial/Industrial properties throughout Dodge County. Per show cause hearing, applied TERC-ordered 37% increase to all improvements on Fremont commercial/industrial properties. Measurements entered/pictures updated. Cost tables/depreciation revised and/or updated if necessary. Eliminated discrepancies to maintain statutory ratio between assessments and market values. Correct land values in place for 2020.

#### **Agricultural:**

Applied new soil conversion mandated by State of Nebraska.

Reviewed agricultural (Improvements, Outbuildings and Land). Updated land tables. Measurements verified/pictures updated. Cost tables/depreciation revised and/or updated if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2020.

#### **Assessment/Appraisal Actions Planned for Assessment Year 2021:**

Update Depreciation for the entire County. Determine if current Cost Table needs updating.

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.



**Residential:**

Review Fremont, attempting complete entire city. Correct land values for Fremont subdivisions. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Review subdivisions just outside City of Fremont city limits. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Review rural residential acreages starting with those closest to Fremont and branching outward. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Continue to review any remaining 2019 flood damaged/destroyed properties. Correct values in place for 2021.

Review and identify Improvements on Leased Land (IOLL's). Send information to gWorks to identify on public GIS map. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Continue review of mobile homes throughout the entire County. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

**Commercial:**

Review land values, paying special attention to those parcels south of Fremont, correcting conversion errors from CAMA system Orion/Tyler Technologies to Vanguard. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2021.

Review downtown Fremont Commercial properties. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2021.

Review Commercial storage units for correct occupancy codes, uniformity and equalization. Measurements verified/pictures updated. Eliminate discrepancies to main statutory ratio between assessments and market values. Correct land and improvement values in place on any remaining occupancy codes for 2021.

Continue to review any remaining 2019 flood damaged/destroyed properties. Correct values in place for 2021.

**Agricultural:**

Review agricultural parcels (Improvements, Outbuildings and Land) for changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2021.

Continue to review any remaining 2019 flood damaged/destroyed properties. Require property owner to provide documentation from FSA Office re: crop production and extent of any remaining damage/destruction. Correct values in place for 2021.

Review Agland Market Areas for entire County to correct/update values per acre following latest soil conversion inadequacy.

Review Agland directly east of Fremont to determine if Special Value Area is needed.

Review land along the Platte River and Elkhorn Rivers, particularly recreational sales.

Review WRP and/or CRP sales for continued statutory compliance.

**Assessment/Appraisal Actions Planned for Assessment Year 2022:**

Determine if current Cost Table and Depreciation needs updating for the entire County.

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

**Residential:**

Begin review of Ames, Dodge, and Snyder. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Continue review of any remaining 2019 flood damaged/destroyed properties. Verify repair/replacement values. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Continue review of lake properties. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Continue review of mobile homes throughout the county. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Continue review of all IOLL properties for any changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

**Commercial:**

Review Fremont Commercial properties outside of downtown area. Review sales to determine if values remain within statutory compliance. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Continue review of any remaining 2019 flood damaged/destroyed properties. Verify repair/replacement values. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

**Agricultural:**

Verify all rural residential acreages with 20 acres or less are classified as Residential. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Review sales of farm properties as well as rural residential acreages in Dodge County. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Verify if sales information still justifies our defined Market Areas, or if potential Special Value Area is needed.

Continue review of any remaining 2019 flood damaged/destroyed properties. Require property owner to provide documentation from FSA Office re: crop production and extent of any remaining damage/destruction. Verify repair/replacement values and any potential crop production. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

Review Recreational values. Verify sales along the Platte and Elkhorn Rivers to determine if any changes and/or updates need to be made. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2022.

**Assessment/Appraisal Actions Planned for Assessment Year 2023:**

Determine if current Cost Table and Depreciation needs updating for the entire County.

Permits and information statements for all property classes will be complete. A ratio study for all classes will also be complete for statutory compliance.

**Residential:**

Begin review of any Fremont subdivision with a large amount of sales. Review Scribner, Hooper, and Inglewood. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Continue review of any remaining 2019 flood damaged/destroyed properties. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Continue review of any remaining lake properties. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Continue review of all mobile homes courts throughout county for any changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Continue review of all IOLL properties for any changes and/or updates. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

### **Commercial:**

Continue to review all parcels in Fremont. Review Commercial properties in the smaller cities, towns, villages, and unincorporated in Dodge County. Review sales to determine if values remain in compliance according to statutory requirements. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

### **Agricultural:**

Review sales of bare agricultural land, farm properties as well as rural residential acreages in Dodge County. Measurements verified/pictures updated. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

Verify sales information to justify our defined Market Areas, or potential Special Value Area.

Verify Recreational land sales along rivers to determine if any changes and/or updates need to be made. Measurements verified/pictures updated. Cost tables/depreciation reviewed and revised if necessary. Eliminate discrepancies to maintain statutory ratio between assessments and market values. Correct values in place for 2023.

### **Other Functions Performed by the Assessor's Office but not limited to:**

#### **Record Maintenance, Mapping updates, Ownership Changes:**

Deeds are received daily from the Register of Deeds office. Sales are updated in the computer and in the cadastral maps. Splits and new subdivisions are also completed in the computer system, cadastral maps updated for ownership and parcel size accordingly.

#### **Annually prepare and file Assessor Administrative Reports required by law/regulation:**

- a. Abstracts (Real & Personal Property)
- b. Assessor Survey
- c. Sales information to PAD rosters & annual Assessed Value Update w/Abstract

- d. Certification of Value to Political Subdivisions
- e. School District Taxable Value Report
- f. Homestead Exemption Tax Loss Report (in conjunction with Treasurer)
- g. Certificate of Taxes Levied Report
- h. Report of current values for properties owned by Board of Education Lands & Funds
- i. Report of all Exempt Property and Taxable Government Owned Property
- j. Annual Plan of Assessment Report

### **Personal Property:**

Administer annual filing of 1721 schedules, prepare subsequent notices for incomplete filings or failure to file and penalties applied, as required.

For 2020, the new Vanguard eFile system was implemented. A total of 465 eFiled, or 27% for the first year. Reminder letters were mailed to those having filed a return in 2019, as well as any new businesses/agricultural equipment owners discovered by the assessment office. These letters contained each property owner's unique eFile PIN number, provided a returned had been filed the previous year.

### **Permissive Exemptions:**

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

Dodge County currently has 95 approved permissive exemption applications on file for a total of 251 exempt parcels.

### **Taxable Government Owned Property:**

Annual review of government owned property not used for public purpose, send notices of intent to tax, etc.

Reminder notices are sent annually each year to political subdivisions owning property to notify them of their requirements on new or updated contracts for leases they may have.

### **Homestead Exemptions:**

Administer 1,228 annual filings of applications, approval/denial process, taxpayer notifications, and taxpayer assistance.

The Dodge County Board of Equalization annually extends the filing deadline for homestead exemptions on an individual bases as allowed by Nebraska Statute 77-3512.

### **Centrally Assessed:**

Review of valuations as certified by PAD for railroads and public service entities, establish assessment records and tax billing for tax list.

Information provided by PAD is reviewed and verified for accuracy in balancing with the county.

### **Tax Increment Financing:**

Management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax.

Dodge County has 44 Tax Increment Financing (TIF) parcels throughout the county with a combined assessed value of \$180,476,885, a combined base value of \$6,093,130, and a combined excess value of \$174,383,755.

Thirty-five TIF parcels in Fremont:

- (1) Yager Hospitality
- (1) Yager Retail Project – Phase One
- (1) Yager Retail Project – Phase Two
- (20) South Broad Street Development
- (1) Fountain Springs Estates Housing Project
- (6) Costco Poultry Project
- (3) North Broad St Project, d/b/a Nebr Irrigated Seeds
- (1) Fountain Springs Apts Redevelopment
- (1) WCBS Redevelopment Project

Two TIF parcels in Scribner (making up One TIF project):

- Sense Natural Products Inc
- Grain States Biofuels LLC, f/k/a Northeast NE Bio Diesel LLC

One TIF parcel in Snyder:

- Hunke Development LLC, d/b/a Redevelopment Area #1

Six TIF parcels in Hooper

- (1) First National Bank Northeast
- (5) Hooper School Park Subdivision

### **Tax Districts and Tax Rates:**

Management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process. The assessor works with both the Treasurer and the Clerk to ensure accuracy.

### **Tax Lists:**

Prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed. The Dodge County Treasurer and Assessor are on the same computer systems.

### **Tax List Corrections:**

Prepare tax list correction documents for county board approval. Tax list corrections are prepared and given to the County Clerk to be put on the Board of Equalization agenda. Assessment manager or representative meets with the Board during the meeting and offers explanation of correction(s).

### **County Board of Equalization:**

Attends county board of equalization meetings for valuation protests – assemble and provide information. A representative from the appraisal staff or the assessment manager sits in on

referee hearings at the time of protest. The appraisal staff assists the referees as requested on information needed for protests. Assessor and head appraiser attend the final hearings of all protests, providing any additional information as requested by the Board.

**TERC Appeals:**

Prepare information and attend taxpayer appeal hearings before TERC, defend valuation. The appraiser meets with the County Attorney prior to the hearing to prepare exhibits and work on case matters.

**TERC Statewide Equalization:**

Attend hearings if applicable to county, defend values, and/or implement orders of the TERC. Appraiser and assessment manager works directly with liaison and applicable staff members from PAD in preparation of evidence to bring forward to the commission.

**Education:**

Assessor and Appraiser – attend meetings, workshops, and educational classes to obtain required hours of continuing education to maintain assessor certification.

**Special Valuation (Greenbelt):**

Dodge County does not have any designated Special Valuation market areas at this time.

**Sales File:**

Continue to monitor the sales file statistical information to insure that the level, quality and uniformity are in the acceptable ranges.

**Conclusion:**

With all the entities of county government utilizing assessment records in their operation, it is paramount for this office to consistently strive towards perfection in record keeping. Timely and continual reviews of all properties is necessary to maintain accurate records along with fair and equalized values across the county. A well-developed plan in place guarantees this process to flow smoothly and efficiently. As always, sales reviews will continue to be important in order to adjust for market areas in the county.

Respectfully submitted:

Debbie Churchill                      10/20/2020  
Dodge County Assessor              Date

Mitch Hart                              10/20/2020  
Dodge County Appraiser              Date