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2015 Commission Summary for Knox County

Residential Real Property - Current

Number of Sales	155	Median	94.66
Total Sales Price	\$13,997,299	Mean	93.65
Total Adj. Sales Price	\$13,829,791	Wgt. Mean	89.99
Total Assessed Value	\$12,445,045	Average Assessed Value of the Base	\$48,601
Avg. Adj. Sales Price	\$89,224	Avg. Assessed Value	\$80,291

Confidence Interval - Current

95% Median C.I	92.69 to 97.03
95% Wgt. Mean C.I	87.31 to 92.66
95% Mean C.I	91.64 to 95.66
% of Value of the Class of all Real Property Value in the	13.33
% of Records Sold in the Study Period	3.17
% of Value Sold in the Study Period	5.24

Residential Real Property - History

Year	Number of Sales	LOV	Median
2014	155	96	95.55
2013	144	93	93.11
2012	128	94	93.54
2011	165	93	93

2015 Commission Summary for Knox County

Commercial Real Property - Current

Number of Sales	22	Median	97.25
Total Sales Price	\$1,235,800	Mean	96.07
Total Adj. Sales Price	\$900,600	Wgt. Mean	94.98
Total Assessed Value	\$855,420	Average Assessed Value of the Base	\$89,827
Avg. Adj. Sales Price	\$40,936	Avg. Assessed Value	\$38,883

Confidence Interval - Current

95% Median C.I	89.65 to 101.64
95% Wgt. Mean C.I	90.84 to 99.13
95% Mean C.I	90.66 to 101.48
% of Value of the Class of all Real Property Value in the County	3.13
% of Records Sold in the Study Period	3.54
% of Value Sold in the Study Period	1.53

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2014	19	100	97.45
2013	12		97.42
2012	21		97.97
2011	24		98

2015 Opinions of the Property Tax Administrator for Knox County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	95	Meets generally accepted mass appraisal practices.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal practices.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal practices.	No recommendation.

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

Dated this 7th day of April, 2015.



Ruth A. Sorensen
Property Tax Administrator

2015 Residential Assessment Actions for Knox County

The Sales Comparison approach was used to determine the changes needed to bring them into the ratio required by law. Started Town Review in 2014 and proposed to finish in 2016. Visiting each town improved parcel for updates and changes. Data entry has been entered for the reviewed parcels.

1. Crofton- Reviewed, Update Lot Breaks & Raised 30%, Raised Impr. 7%
2. Santee- No Change.
3. Niobrara- Reviewed, Update to 2012 Marshall & Swift Manual. Update Lot Breaks, Raised lots 67%, Lowered Impr. 5%.
4. Bloomfield- No Change.
5. Center- No Change.
6. Verdigre- No Change.
7. Winnetoon- No Change.
8. Bazile Mills- No Change.
9. Creighton- No Change.
10. Wausa- New Subdivision, Priced lots comparable.
11. Verdel- Reviewed, Update to 2012 Marshall & Swift Manual.

Rural Properties

The Sales Comparison approach was used to determine the changes needed to bring them into the ratio required by law.

We updated the Outbuildings Depreciation Table.

LAKE PROPERTIES

Lake properties were evaluated using the Sales Comparison approach to determine if changes were needed. Each subdivision is treated separately first, and then combined as a whole to arrive at the ratio required by law. It is done this way because the subdivisions can vary in terrain, access and amenities, and yet they are in close proximity to each other. They are numbered in the order of placement, from west to east.

Crofton Area

1. West Miller Creek- No Change.
2. Bon Homme – No Change.
3. Prairie Ridge – No Change.
4. Grandview – No Change.
5. Kohles Acres – No Change
6. Walkers Valley View – Raised Lots 15% & Impr. 5% in Blocks 3 & 4.

7. Lakeview Terrace –No Change.
8. Elkhorn Ridge – No Change.
9. Merchant Hills – No Change.
10. Merchant Valley – No Change.
11. Elk Ridge Estates – No Change.
12. Deer Ridge – No Change.
13. Cedar Hills – No Change.
14. Hillcrest Deep Water – No Change
15. Autumn Oaks – No Change.
16. Eagle Ridge – No Change.
17. Hideaway Acres – No Change.
18. Hideaway Estates – No Change.
19. The Timbers- Made adjustment to Lot Size Break.
20. Lake Influence (90-94) – These areas are scattered in and among the subdivided areas of the Lake, but not part of a subdivision. They are treated similar to adjacent areas. Lots within the Kohles Acres area had recently sold raised to be same as Kohles Acres.

Santee Area

1. Lakeview Heights- Made Adj to Lots.
2. Lakeshore, Valley View, Lakes Hills- No Change.
3. Devils Nest –Raised Lots in Blocks 5,8,21 & 22.
4. Lindy – No Change.

West of Niobrara

1. Lazy River Acres – No Change.
2. Lake Influence (96-99) – Raised Lots to be comparable to like properties.
-Newly platted area that sold the lots to individual owners,
valued according to market value.

2015 Residential Assessment Survey for Knox County

1.	Valuation data collection done by:																														
	Staff																														
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5.	Are individual depreciation tables developed for each valuation grouping?																														

No, however each groupings economic is adjusted according to the market.

6. Describe the methodology used to determine the residential lot values?

Sales/market per square foot

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

Vacant lot values are determined by sales/market per square foot. Unsold vacant lots along the river receive a developer discount. The developer discount is arrived at by using a discounted cash flow method with the selling price the developer would realize for the entire remaining unsold development as a whole. The number of unsold lots is then divided into this price to determine the developer discount per said lot. Once sold the lots go to full market value.

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
01	2012	2012	2012	2010
03	2012	2012	2012	2010
05	2004	2004	2004	2010
10	2009	2009	2009	2010
15	2015	2012	2015	2014
20	2012	2012	2012	2012-2014
26	2012	2012	2012	2012-2014
30	2015	2012	2015	2014
35	2004	2004	2004	2010-2011
37	2012	2012	2012	2012
40	2015	2012	2004	2014
45	2012	2012	2012	2010
50	2012	2012	2012	2010
55	2004	2004	2004	2010

2015 Residential Correlation Section for Knox County

County Overview

Knox County is located in northeast Nebraska with South Dakota bordering on the north. There are several different Hwy's that pass through the county. The largest town is Creighton with a population of 1,120. The county seat is Center that has a population of 93. There are several smaller towns or villages located throughout the county with populations ranging from 30-1007 people. Within these towns, the size of the population and available amenities, including school systems, will impact the market.

Description of Analysis

Valuation groupings 15-Crofton, 30-Niobrara, 40-Verdel, 20-Lake and 26-Devil's Nest received assessment actions for 2015.

There are 155 qualified sales in the residential sample. Fourteen valuation groupings have been identified with differing market influences that closely follow the assessor locations or towns in the county. The overall measure of central tendency will be used as the point estimate in determining the level of value for the residential class of property in Knox County. Both the median and mean measures of central tendency fall into the acceptable range. The price related differential is just slightly above the range but not unreasonable, while the coefficient of dispersion is within.

The assessor's office stays on track with the three year plan of assessment, and work has already begun on the next six year review and physical inspection cycle.

Sales Qualification

A Department review of the non-qualified sales demonstrated a sufficient explanation in the counties comment section for the reason to exclude any sales.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Knox County was selected for review in 2013. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the residential properties are being treated in a uniform and proportionate manner.

All of the valuation groups with an adequate sample of sales fall within the acceptable range for the calculated median.

Level of Value

Based on all available information, the level of value of the residential property in Knox County is 95%.

2015 Commercial Assessment Actions for Knox County

The Sales Comparison approach was used to determine the changes needed to bring them into the ratio required by law.

1. Crofton- No Change.
2. Santee- No Change.
3. Niobrara- No Change.
4. Bloomfield- No Change.
5. Center- No Change.
6. Verdigre- No Change.
7. Winnetoon- No Change.
8. Bazile Mills- No Change.
9. Creighton- No Change.
10. Wausa- No Change.
11. Verdel- No Change.
12. Rural- No Change.

Lake Area Commercials – No Change

2015 Commercial Assessment Survey for Knox County

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2.	List the valuation groupings recognized in the County and describe the unique characteristics of each:	
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.	
	Sales Comparison	
3a.	Describe the process used to determine the value of unique commercial properties.	
	Would use Marshall Swift costing and tie in with local sales.	
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?	

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2015 Commercial Correlation Section for Knox County

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Description of Analysis

The commercial parcels in Knox County are represented by 74 different occupancy codes and the majority of these will consist of only one parcel. Storage warehouse, office building and retail would be the primary codes. There have been twenty-two commercial sales during this study period distributed amongst fourteen occupancy codes in six different valuation groups. The sample is considered unrepresentative of the population as a whole and will not be relied on to determine a level of value for the County.

The assessor's office stays on track with the three year plan of assessment, and work has already begun on the next six year review and physical inspection cycle.

Sales Qualification

A Department review of the non-qualified sales demonstrated a sufficient explanation in the counties comment section for the reason to exclude any sales.

Equalization and Quality of Assessment

The Department utilizes a yearly analysis of one-half of the counties within the state to systematically review assessment practices. Knox County was selected for review in 2013. With the information available it was confirmed that the assessment practices are reliable and applied consistently. It is believed the commercial properties are being treated in a uniform and proportionate manner.

For measurement purposes the commercial sample is unreliable and does not represent the commercial class as a whole.

Level of Value

Based on the consideration of all available information, the level of value is determined to be at the statutory level of 100% of market value for the commercial class of property.

2015 Agricultural Assessment Actions for Knox County

For assessment year 2015 a market study of land was performed to determine values and to bring the land values into the statutory required level of value. In all three market areas irrigated, dry and grassland values were raised based on the market analysis.

The assessment staff continues to review GIS throughout the year for land use changes across the county.

The assessor reviewed all agricultural sales by sending out questionnaires to each buyer and seller to gain as much information about the sale as possible. When necessary, phone calls were made to gather additional information.

All pick up work was completed and placed on the assessment roll for 2015.

2015 Agricultural Assessment Survey for Knox County

1.	Valuation data collection done by:	
	Staff	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	<u>Market Area</u>	<u>Description of unique characteristics</u>
	1	Area 1 is the south eastern portion of the county with borders of Cedar and Pierce Counties. This area has a substantial amount of uplands, silty soil, with abundant irrigation pivots scattered throughout the area. This area has some of the same characteristics as the bordering counties and does have more tillable acres. This area has significant rainfall.
	2	Area 2 is the western portion of the county with borders of Holt and Antelope Counties. This area is utilized more for the grassland characteristics. Sandy soils are abundant with silty, clay subsoils. Majority hilly, wooded, gullies, rough rangeland acres. Less cropland available. Extreme less rainfall.
	3	Area 3 is the north eastern portion of the county with the north border as the Missouri River and the eastern border Cedar County with a portion dropping down into the central portion of the county. This area tends to have a mixture of dry and grass characteristics and minimal irrigation wells. This area becomes hilly with sandy soils and less rainfall as you gradually travel in northwesterly direction. Much rangeland. Geo 677 has the Bazile Creek winding through the southern portion with rough hilly areas to the south and west. Geo 463 has cropland with majority of grassland with waste and gullies becoming more prevalent as you travel North.
3.	Describe the process used to determine and monitor market areas.	
	Market areas were established in 2010 using factors such as soil type, irrigation potential, land use and topography. We totally revamped the county according to detailed soil and rainfall charts. Each year I plot all the sales on a county map and monitor the markets in each established area.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	Rural residential land is 20 acres or less. Recreational land has lake influence. Recreational may also now include agland that is no longer used to sustain agricultural purposes.	
5.	Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?	
	Yes they carry the same value.	
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.	
	We value WRP by maintaining the LVG codes, whether grass or waste. Currently no sales on typical WRP land so as a basis we value at one-half of the regular grass value. We maintain that there are at least two types of WRP-the typical area along a creek bed that floods regularly and is not sustainable for recreation and the second is the upland areas that are sustained for more specific activities with ideal characteristics for recreation.	

7.	Have special valuation applications been filed in the county? If so, answer the following:
	Yes, two parties have filed special valuation. At this time there is nothing to indicate that special value should be recognized. The parcels approved for special value have the same value as all other agricultural land.
7a.	What process was used to determine if non-agricultural influences exist?
	Sales are closely monitored. Questionnaires are studied looking for any non-agricultural characteristics and these are kept on record.
7b.	Describe the non-agricultural influences present within the county.
	N/A
7c.	How many parcels in the county are receiving special value?
	None
7d.	Where is the influenced area located within the county?
	N/A
7e.	Describe the valuation models and approaches used to establish the uninfluenced values.
	N/A

Knox County 2015 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Knox	1	6,115	6,100	5,900	5,898	5,729	5,749	5,639	5,663	5,846
Pierce	1	6,201	5,982	5,604	5,507	5,407	5,238	4,173	3,948	5,391
Cedar	1	6,155	6,155	6,095	6,095	5,465	5,465	4,830	4,830	5,513
Knox	3	4,493	4,510	4,414	4,306	4,159	3,997	3,238	3,192	3,833
Knox	2	3,300	3,188	3,067	2,858	2,718	2,615	2,359	2,250	2,829
Boyd	1	3,315	3,315	3,110	3,110	2,940	2,940	2,685	2,685	2,954
Holt	1	4,800	4,800	4,599	4,600	4,400	4,400	3,746	3,746	4,328
Antelope	1	5,280	5,280	5,250	5,250	5,235	5,235	4,125	3,850	5,140

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Knox	1	4,695	4,695	4,510	4,314	4,205	3,935	3,680	3,680	4,193
Pierce	1	5,255	5,090	4,795	4,575	4,330	4,215	2,680	2,340	4,521
Cedar	1	5,380	5,380	5,345	5,345	5,329	5,330	4,155	4,155	4,916
Knox	3	3,204	3,095	2,970	2,929	2,853	2,700	2,390	1,985	2,747
Knox	2	2,185	2,124	1,795	1,625	1,585	1,560	1,540	1,530	1,761
Boyd	1	2,010	2,010	1,780	1,780	1,605	1,605	1,450	1,450	1,792
Holt	1	1,799	1,792	1,700	1,700	1,600	1,596	1,500	1,500	1,660
Antelope	1	3,360	3,240	3,240	3,240	3,150	3,150	1,860	1,530	3,095

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Knox	1	1,425	1,440	1,438	1,440	1,430	1,430	1,427	1,430	1,431
Pierce	1	2,048	2,214	2,034	1,893	1,876	1,751	1,367	1,184	1,617
Cedar	1	1,915	2,119	1,853	1,979	1,770	1,843	1,619	1,331	1,606
Knox	3	1,440	1,440	1,440	1,440	1,430	1,430	1,430	1,430	1,431
Knox	2	1,054	1,052	992	1,030	1,013	1,013	1,031	1,034	1,031
Boyd	1	1,115	1,115	1,000	1,000	925	925	920	920	939
Holt	1	1,397	1,398	1,300	1,294	1,122	1,156	1,085	1,019	1,106
Antelope	1	1,241	1,264	1,246	1,312	1,266	1,286	1,196	1,065	1,210

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

March 1, 2015

KNOX COUNTY

2015 Methodology for Special Value

During an intensive market study in Knox County, all sales were examined thoroughly and through this process, I have concluded that there is no difference in the market to show a reason to value by special valuation. There were no market factors shown other than that of purely agricultural purposes. Knox County consists mostly of rolling grasslands to the West and North and heavier cropped soils to the South and East, all conducive to our grazing/farming industry.

Knox County accepted applications in March of 2012.

#1) Jerry Hanefeldt-8 applications all in either 13-30-5 or 24-30-5 Valley Township

#2) Foner Farms-3 applications all in either 7-32-5 or 8-32-5 Niobrara Township

2015 Agricultural Correlation Section for Knox County

County Overview

Knox County is located in northeast Nebraska along the South Dakota border. Center is the county seat. The county is comprised of 13% irrigated, 32% dry crop, 51% grass/pasture land and 3% waste. Knox County has three market areas. Area 1 is the southeastern portion of the county with borders of Cedar and Pierce. This area has the same characteristics as the bordering counties and tends to have more tillable acres. This area has significant rainfall. Area 2 is the western portion of the county with borders of Boyd, Holt and Antelope. This area is utilized more for grassland characteristics, has less cropland available and extreme less rainfall. Area 3 is the northeastern portion of the county with the north border as the Missouri River and the eastern border Cedar County with a portion dropping down into the central portion of the county. This area tends to have a mixture of dry and grass characteristics and minimal irrigation wells or potential. This area becomes hilly with sandy soils and less rainfall as you gradually travel in a northwesterly direction. Geo code 677 has the Bazile Creek winding through the southern portion with rough hilly areas to the south and west. Geo 463 has some cropland with majority of grassland with waste and gullies becoming more prevalent as you travel north.

Three Natural Resource Districts split this county. The Lower Niobrara governs the western part of the county. The Lewis & Clark NRD governs the majority of the eastern part of the county, while the Lower Elkhorn NRD governs a small portion of the southeast corner of the county.

Description of Analysis

In analyzing the agricultural sales within each of the three market areas the sales were not proportionately distributed among the study period years. In analyzing the same sales in each of the market areas the land use of the sales did match that of the County in market area two. However, in market areas one and three the land use wasn't representative. All three samples were expanded using sales from comparable areas surrounding Knox County.

The resulting sample for market area one, two and three that are now proportionately distributed and representative of the land uses suggests the values are within the acceptable range and are adequate for measurement purposes. The statistical profile also further breaks down subclasses of 95% and 80% majority land use. The 80% MLU provides the more representative sampling for Knox County and shows the irrigated and dry subclasses both falls within the acceptable range for area one and two. Area three has a limited number of sales for irrigated or dry land to measure. In the grass subclass all market areas have sample sizes that are too small to be reliable.

Assessment actions taken by the Knox County assessor include adjustments to all property classes. Irrigated values amounted to an increase of 20%, dry land increased 25% and grass amounted to an increase of 14%. The statistics are generally within the acceptable range.

2015 Agricultural Correlation Section for Knox County

Sales Qualification

A review of the non-qualified sales demonstrates a sufficient explanation in the assessor comments as to the reason for exclusion of the sale from the qualified sales. Measurement is done utilizing all available information; there is no evidence of excessive trimming in the file.

Equalization and Quality of Assessment

The sales analysis supports that all subclasses of agricultural property have been assessed at acceptable portions of market value. A comparison of agricultural values in Knox County to the values used in all of the adjoining counties also supports that values are acceptable and equalized.

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Knox County is 70% of market value for the agricultural land class.

54 Knox
RESIDENTIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

Date Range: 10/1/2012 To 9/30/2014 Posted on: 1/1/2015

Number of Sales : 155
 Total Sales Price : 13,997,299
 Total Adj. Sales Price : 13,829,791
 Total Assessed Value : 12,445,045
 Avg. Adj. Sales Price : 89,224
 Avg. Assessed Value : 80,291

MEDIAN : 95
 WGT. MEAN : 90
 MEAN : 94
 COD : 10.24
 PRD : 104.07

COV : 13.61
 STD : 12.75
 Avg. Abs. Dev : 09.69
 MAX Sales Ratio : 134.58
 MIN Sales Ratio : 62.05

95% Median C.I. : 92.69 to 97.03
 95% Wgt. Mean C.I. : 87.31 to 92.66
 95% Mean C.I. : 91.64 to 95.66

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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-12 To 31-DEC-12	16	95.66	93.89	91.61	10.39	102.49	72.74	112.45	81.39 to 103.36	76,391	69,978
01-JAN-13 To 31-MAR-13	26	97.26	96.73	94.37	06.73	102.50	74.78	116.67	94.20 to 100.85	69,042	65,152
01-APR-13 To 30-JUN-13	13	96.17	95.53	92.31	08.00	103.49	74.47	115.66	88.69 to 103.35	74,269	68,560
01-JUL-13 To 30-SEP-13	23	92.15	89.06	85.47	10.40	104.20	62.05	107.04	83.24 to 97.31	105,630	90,287
01-OCT-13 To 31-DEC-13	14	96.73	97.41	93.34	09.78	104.36	66.55	123.80	89.63 to 107.85	103,071	96,208
01-JAN-14 To 31-MAR-14	19	92.57	94.53	91.87	13.03	102.90	69.36	128.02	83.87 to 107.28	113,768	104,521
01-APR-14 To 30-JUN-14	19	93.55	90.42	85.72	10.46	105.48	65.67	111.89	78.10 to 100.19	108,363	92,884
01-JUL-14 To 30-SEP-14	25	94.84	93.25	89.28	11.66	104.45	74.18	134.58	84.24 to 96.78	70,158	62,639
<u>Study Yrs</u>											
01-OCT-12 To 30-SEP-13	78	95.36	93.69	90.16	09.03	103.92	62.05	116.67	93.37 to 97.84	82,210	74,121
01-OCT-13 To 30-SEP-14	77	93.76	93.62	89.84	11.47	104.21	65.67	134.58	90.31 to 97.15	96,330	86,540
<u>Calendar Yrs</u>											
01-JAN-13 To 31-DEC-13	76	95.36	94.33	90.59	08.90	104.13	62.05	123.80	93.37 to 98.03	87,278	79,062
<u>ALL</u>	155	94.66	93.65	89.99	10.24	104.07	62.05	134.58	92.69 to 97.03	89,224	80,291

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	29	95.25	93.13	85.31	09.49	109.17	66.55	116.67	87.72 to 100.08	47,483	40,507
05	2	114.87	114.87	102.09	17.16	112.52	95.16	134.58	N/A	13,650	13,935
10	23	94.20	91.26	86.18	11.07	105.89	74.78	116.42	80.72 to 99.14	78,074	67,281
15	14	97.91	94.53	90.60	07.12	104.34	75.10	107.85	78.33 to 101.13	82,064	74,351
20	26	92.42	90.23	89.93	10.69	100.33	62.05	113.68	88.99 to 95.46	207,050	186,191
26	2	95.48	95.48	98.65	06.18	96.79	89.58	101.37	N/A	195,000	192,363
30	9	97.31	97.40	98.16	07.60	99.23	75.54	110.57	90.31 to 107.30	41,833	41,063
35	10	91.72	90.35	91.23	11.92	99.04	66.61	112.45	76.12 to 100.85	135,300	123,441
45	18	98.77	101.91	97.47	10.75	104.56	82.54	130.93	93.17 to 111.56	45,931	44,768
50	22	92.39	91.44	88.47	08.67	103.36	74.18	109.84	83.87 to 98.83	52,334	46,300
<u>ALL</u>	155	94.66	93.65	89.99	10.24	104.07	62.05	134.58	92.69 to 97.03	89,224	80,291

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	117	95.25	93.85	89.08	09.76	105.35	66.55	134.58	93.17 to 97.46	65,016	57,917
06	28	92.42	90.61	90.52	10.39	100.10	62.05	113.68	89.25 to 95.46	206,189	186,632
07	10	101.47	99.84	98.52	12.90	101.34	75.54	128.02	77.07 to 112.45	44,965	44,302
<u>ALL</u>	155	94.66	93.65	89.99	10.24	104.07	62.05	134.58	92.69 to 97.03	89,224	80,291

**54 Knox
RESIDENTIAL**

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	134.58	134.58	134.58	00.00	100.00	134.58	134.58	N/A	4,800	6,460	
Less Than 15,000	7	103.42	107.74	107.43	09.09	100.29	90.31	134.58	90.31 to 134.58	8,043	8,641	
Less Than 30,000	34	101.09	103.04	102.25	09.64	100.77	75.54	134.58	96.72 to 107.04	18,672	19,093	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	154	94.61	93.39	89.97	10.03	103.80	62.05	130.93	92.69 to 96.78	89,773	80,770	
Greater Than 14,999	148	94.49	92.99	89.92	10.02	103.41	62.05	130.93	92.57 to 96.64	93,064	83,679	
Greater Than 29,999	121	93.37	91.02	89.40	09.69	101.81	62.05	115.66	89.27 to 94.84	109,049	97,487	
<u>Incremental Ranges</u>												
0 TO 4,999	1	134.58	134.58	134.58	00.00	100.00	134.58	134.58	N/A	4,800	6,460	
5,000 TO 14,999	6	102.76	103.27	104.90	05.62	98.45	90.31	116.67	90.31 to 116.67	8,583	9,004	
15,000 TO 29,999	27	99.34	101.82	101.75	09.59	100.07	75.54	130.93	95.25 to 107.05	21,428	21,803	
30,000 TO 59,999	40	96.97	94.73	94.13	07.39	100.64	74.18	115.66	92.57 to 98.03	40,920	38,519	
60,000 TO 99,999	34	94.36	93.10	92.45	07.86	100.70	66.55	109.84	90.69 to 98.70	76,256	70,498	
100,000 TO 149,999	18	80.91	82.67	82.64	11.38	100.04	62.05	112.45	74.78 to 89.25	118,781	98,157	
150,000 TO 249,999	19	86.84	87.08	86.31	10.11	100.89	72.73	107.80	76.58 to 94.02	188,647	162,815	
250,000 TO 499,999	10	94.60	91.58	92.44	09.86	99.07	65.67	113.68	69.36 to 101.37	324,309	299,792	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	155	94.66	93.65	89.99	10.24	104.07	62.05	134.58	92.69 to 97.03	89,224	80,291	

54 Knox
COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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

Number of Sales : 22
Total Sales Price : 1,235,800
Total Adj. Sales Price : 900,600
Total Assessed Value : 855,420
Avg. Adj. Sales Price : 40,936
Avg. Assessed Value : 38,883

MEDIAN : 97
WGT. MEAN : 95
MEAN : 96
COD : 08.42
PRD : 101.15

COV : 12.71
STD : 12.21
Avg. Abs. Dev : 08.19
MAX Sales Ratio : 128.18
MIN Sales Ratio : 70.84

95% Median C.I. : 89.65 to 101.64
95% Wgt. Mean C.I. : 90.84 to 99.13
95% Mean C.I. : 90.66 to 101.48

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qtrts</u>											
01-OCT-11 To 31-DEC-11											
01-JAN-12 To 31-MAR-12											
01-APR-12 To 30-JUN-12	3	97.40	97.87	96.21	02.04	101.73	95.12	101.09	N/A	96,333	92,683
01-JUL-12 To 30-SEP-12	2	104.42	104.42	105.95	06.67	98.56	97.45	111.38	N/A	41,000	43,438
01-OCT-12 To 31-DEC-12	1	101.64	101.64	101.64	00.00	100.00	101.64	101.64	N/A	25,000	25,410
01-JAN-13 To 31-MAR-13	2	83.97	83.97	77.07	15.64	108.95	70.84	97.09	N/A	23,150	17,843
01-APR-13 To 30-JUN-13	2	97.40	97.40	92.03	07.96	105.84	89.65	105.15	N/A	32,500	29,910
01-JUL-13 To 30-SEP-13	1	102.64	102.64	102.64	00.00	100.00	102.64	102.64	N/A	35,000	35,925
01-OCT-13 To 31-DEC-13											
01-JAN-14 To 31-MAR-14	3	97.55	94.39	94.89	04.14	99.47	86.75	98.87	N/A	22,500	21,350
01-APR-14 To 30-JUN-14	1	93.78	93.78	93.78	00.00	100.00	93.78	93.78	N/A	60,000	56,265
01-JUL-14 To 30-SEP-14	7	93.16	95.29	92.44	13.45	103.08	72.18	128.18	72.18 to 128.18	32,971	30,477
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	5	97.45	100.49	98.36	04.09	102.17	95.12	111.38	N/A	74,200	72,985
01-OCT-12 To 30-SEP-13	6	99.37	94.50	91.56	08.69	103.21	70.84	105.15	70.84 to 105.15	28,550	26,140
01-OCT-13 To 30-SEP-14	11	93.78	94.91	93.12	10.10	101.92	72.18	128.18	84.58 to 105.51	32,573	30,332
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	6	99.27	100.68	98.57	04.05	102.14	95.12	111.38	95.12 to 111.38	66,000	65,056
01-JAN-13 To 31-DEC-13	5	97.09	93.07	89.84	09.74	103.60	70.84	105.15	N/A	29,260	26,286
<u>ALL</u>	22	97.25	96.07	94.98	08.42	101.15	70.84	128.18	89.65 to 101.64	40,936	38,883

VALUATION GROUPING

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	8	92.39	92.81	92.81	14.02	100.00	70.84	128.18	70.84 to 128.18	53,163	49,339
10	4	101.48	102.03	101.80	06.33	100.23	93.78	111.38	N/A	45,000	45,809
15	1	97.55	97.55	97.55	00.00	100.00	97.55	97.55	N/A	20,000	19,510
30	2	99.98	99.98	100.29	01.11	99.69	98.87	101.09	N/A	38,250	38,363
45	4	95.28	95.51	92.31	06.06	103.47	86.33	105.15	N/A	22,500	20,769
50	3	97.10	94.44	90.23	05.86	104.67	84.58	101.64	N/A	36,267	32,722
<u>ALL</u>	22	97.25	96.07	94.98	08.42	101.15	70.84	128.18	89.65 to 101.64	40,936	38,883

54 Knox
COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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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											
03	22	97.25	96.07	94.98	08.42	101.15	70.84	128.18	89.65 to 101.64	40,936	38,883
04											
<u>ALL</u>	22	97.25	96.07	94.98	08.42	101.15	70.84	128.18	89.65 to 101.64	40,936	38,883

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	3	97.40	99.88	99.79	02.76	100.09	97.09	105.15	N/A	10,333	10,312
Less Than 30,000	9	97.40	98.26	97.22	09.21	101.07	72.18	128.18	86.75 to 105.15	17,500	17,013
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	22	97.25	96.07	94.98	08.42	101.15	70.84	128.18	89.65 to 101.64	40,936	38,883
Greater Than 14,999	19	97.10	95.46	94.81	09.32	100.69	70.84	128.18	86.75 to 101.64	45,768	43,394
Greater Than 29,999	13	95.12	94.54	94.51	07.86	100.03	70.84	111.38	86.33 to 102.64	57,162	54,023
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	97.40	99.88	99.79	02.76	100.09	97.09	105.15	N/A	10,333	10,312
15,000 TO 29,999	6	97.99	97.45	96.59	12.36	100.89	72.18	128.18	72.18 to 128.18	21,083	20,364
30,000 TO 59,999	7	97.45	95.80	96.26	09.66	99.52	70.84	111.38	70.84 to 111.38	40,043	38,544
60,000 TO 99,999	5	93.78	92.67	91.80	05.92	100.95	84.58	101.09	N/A	46,560	42,743
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999	1	95.12	95.12	95.12	00.00	100.00	95.12	95.12	N/A	230,000	218,775
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	22	97.25	96.07	94.98	08.42	101.15	70.84	128.18	89.65 to 101.64	40,936	38,883

54 Knox
COMMERCIAL

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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

Number of Sales : 22
 Total Sales Price : 1,235,800
 Total Adj. Sales Price : 900,600
 Total Assessed Value : 855,420
 Avg. Adj. Sales Price : 40,936
 Avg. Assessed Value : 38,883

MEDIAN : 97
 WGT. MEAN : 95
 MEAN : 96
 COD : 08.42
 PRD : 101.15

COV : 12.71
 STD : 12.21
 Avg. Abs. Dev : 08.19
 MAX Sales Ratio : 128.18
 MIN Sales Ratio : 70.84

95% Median C.I. : 89.65 to 101.64
 95% Wgt. Mean C.I. : 90.84 to 99.13
 95% Mean C.I. : 90.66 to 101.48

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
297	1	89.65	89.65	89.65	00.00	100.00	89.65	89.65	N/A	55,000	49,305
304	1	102.64	102.64	102.64	00.00	100.00	102.64	102.64	N/A	35,000	35,925
326	1	86.75	86.75	86.75	00.00	100.00	86.75	86.75	N/A	20,000	17,350
344	2	104.47	104.47	107.43	06.62	97.24	97.55	111.38	N/A	35,000	37,600
352	1	101.09	101.09	101.09	00.00	100.00	101.09	101.09	N/A	49,000	49,535
353	3	97.45	106.92	97.40	11.31	109.77	95.12	128.18	N/A	93,000	90,583
386	1	84.58	84.58	84.58	00.00	100.00	84.58	84.58	N/A	68,800	58,190
406	4	97.98	98.57	96.99	03.51	101.63	93.16	105.15	N/A	20,875	20,248
442	2	95.92	95.92	96.32	10.00	99.58	86.33	105.51	N/A	36,500	35,155
456	1	72.18	72.18	72.18	00.00	100.00	72.18	72.18	N/A	22,000	15,880
458	1	97.40	97.40	97.40	00.00	100.00	97.40	97.40	N/A	10,000	9,740
528	2	99.37	99.37	99.94	02.28	99.43	97.10	101.64	N/A	20,000	19,988
531	1	93.78	93.78	93.78	00.00	100.00	93.78	93.78	N/A	60,000	56,265
532	1	70.84	70.84	70.84	00.00	100.00	70.84	70.84	N/A	35,300	25,005
<u>ALL</u>	<u>22</u>	97.25	96.07	94.98	08.42	101.15	70.84	128.18	89.65 to 101.64	40,936	38,883

54 Knox
AGRICULTURAL LAND

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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

Number of Sales : 141
 Total Sales Price : 75,277,829
 Total Adj. Sales Price : 75,147,829
 Total Assessed Value : 53,437,234
 Avg. Adj. Sales Price : 532,963
 Avg. Assessed Value : 378,987

MEDIAN : 70
 WGT. MEAN : 71
 MEAN : 75
 COD : 24.22
 PRD : 105.03

COV : 31.73
 STD : 23.70
 Avg. Abs. Dev : 16.94
 MAX Sales Ratio : 176.68
 MIN Sales Ratio : 33.04

95% Median C.I. : 68.68 to 74.78
 95% Wgt. Mean C.I. : 67.59 to 74.63
 95% Mean C.I. : 70.78 to 78.60

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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-11 To 31-DEC-11	19	83.74	88.82	87.51	12.47	101.50	69.04	122.34	80.40 to 99.25	490,732	429,433
01-JAN-12 To 31-MAR-12	17	79.15	81.17	71.68	20.03	113.24	41.21	137.78	66.95 to 89.38	609,015	436,536
01-APR-12 To 30-JUN-12	10	73.48	74.43	77.22	22.86	96.39	43.46	118.76	50.01 to 99.10	393,242	303,643
01-JUL-12 To 30-SEP-12	5	71.51	75.39	75.85	08.50	99.39	66.04	88.36	N/A	522,207	396,089
01-OCT-12 To 31-DEC-12	29	69.07	74.22	69.57	22.64	106.68	33.04	130.41	66.32 to 79.75	691,071	480,783
01-JAN-13 To 31-MAR-13	7	94.71	98.97	95.53	26.00	103.60	49.59	168.57	49.59 to 168.57	361,361	345,206
01-APR-13 To 30-JUN-13	3	90.63	85.70	80.07	14.15	107.03	64.00	102.46	N/A	356,215	285,208
01-JUL-13 To 30-SEP-13	5	61.18	67.59	68.73	27.71	98.34	41.99	111.77	N/A	281,113	193,211
01-OCT-13 To 31-DEC-13	15	66.51	63.85	64.14	08.78	99.55	39.78	74.22	62.21 to 69.22	764,936	490,633
01-JAN-14 To 31-MAR-14	13	51.98	64.10	58.83	33.01	108.96	42.32	176.68	45.43 to 69.49	393,517	231,518
01-APR-14 To 30-JUN-14	12	58.61	60.47	59.22	12.08	102.11	45.65	81.65	53.32 to 68.01	513,805	304,275
01-JUL-14 To 30-SEP-14	6	56.55	64.19	56.67	30.15	113.27	44.36	103.29	44.36 to 103.29	187,831	106,446
<u>Study Yrs</u>											
01-OCT-11 To 30-SEP-12	51	80.40	82.13	78.55	17.24	104.56	41.21	137.78	76.35 to 84.50	514,130	403,867
01-OCT-12 To 30-SEP-13	44	71.50	78.19	72.59	27.12	107.71	33.04	168.57	66.37 to 82.48	569,200	413,201
01-OCT-13 To 30-SEP-14	46	60.58	63.08	61.38	19.68	102.77	39.78	176.68	53.88 to 67.36	519,183	318,678
<u>Calendar Yrs</u>											
01-JAN-12 To 31-DEC-12	61	73.06	76.29	71.42	21.43	106.82	33.04	137.78	69.07 to 79.56	605,537	432,470
01-JAN-13 To 31-DEC-13	30	68.14	74.85	70.38	24.35	106.35	39.78	168.57	63.59 to 74.22	549,259	386,587
<u>ALL</u>	141	69.94	74.69	71.11	24.22	105.03	33.04	176.68	68.68 to 74.78	532,963	378,987

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	45	71.92	79.51	75.90	18.05	104.76	54.85	168.57	68.89 to 79.15	787,206	597,462
2	77	69.70	72.34	66.69	28.68	108.47	33.04	176.68	58.75 to 79.75	363,196	242,201
3	19	69.07	72.79	67.21	19.34	108.30	39.73	130.62	62.46 to 76.02	618,813	415,893
<u>ALL</u>	141	69.94	74.69	71.11	24.22	105.03	33.04	176.68	68.68 to 74.78	532,963	378,987

54 Knox
AGRICULTURAL LAND

PAD 2015 R&O Statistics (Using 2015 Values)

Qualified

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 95% Wgt. Mean C.I. : 67.59 to 74.63
 95% Mean C.I. : 70.78 to 78.60

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	1	82.48	82.48	82.48	00.00	100.00	82.48	82.48	N/A	810,000	668,085
1	1	82.48	82.48	82.48	00.00	100.00	82.48	82.48	N/A	810,000	668,085
Dry											
County	22	69.13	77.17	74.01	26.75	104.27	43.46	176.68	58.47 to 89.78	542,835	401,745
1	15	71.92	77.67	74.73	18.19	103.93	54.85	112.42	64.63 to 92.47	672,875	502,867
2	5	53.41	83.22	74.45	63.73	111.78	43.46	176.68	N/A	259,448	193,170
3	2	58.26	58.26	59.70	14.16	97.59	50.01	66.51	N/A	276,000	164,762
Grass											
County	33	69.49	70.80	67.44	19.53	104.98	41.99	122.34	61.02 to 80.08	277,857	187,388
1	4	69.84	69.28	66.25	06.14	104.57	61.23	76.21	N/A	206,558	136,836
2	26	70.61	71.72	69.07	22.69	103.84	41.99	122.34	58.75 to 81.65	236,445	163,314
3	3	64.16	64.89	63.32	04.40	102.48	61.02	69.49	N/A	731,833	463,432
ALL	141	69.94	74.69	71.11	24.22	105.03	33.04	176.68	68.68 to 74.78	532,963	378,987

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	33	74.22	77.05	72.14	19.70	106.81	39.73	130.41	67.88 to 79.15	731,243	527,524
1	15	74.22	79.58	75.95	14.54	104.78	66.32	130.41	67.93 to 79.56	928,867	705,429
2	10	73.15	74.59	66.84	25.84	111.59	42.32	110.58	50.21 to 109.56	499,231	333,687
3	8	71.71	75.36	67.04	22.95	112.41	39.73	108.54	39.73 to 108.54	650,715	436,248
Dry											
County	39	69.07	74.43	70.10	26.94	106.18	33.04	176.68	63.59 to 83.74	553,500	387,989
1	19	69.22	75.86	72.68	17.12	104.38	54.85	112.42	64.63 to 83.74	769,612	559,334
2	16	69.71	75.39	64.09	42.89	117.63	33.04	176.68	43.46 to 99.10	319,492	204,753
3	4	67.79	63.85	66.32	08.25	96.28	50.01	69.79	N/A	463,000	307,050
Grass											
County	46	69.24	69.58	66.85	18.14	104.08	41.99	122.34	61.18 to 76.21	317,432	212,209
1	4	69.84	69.28	66.25	06.14	104.57	61.23	76.21	N/A	206,558	136,836
2	38	69.35	69.85	67.08	20.56	104.13	41.99	122.34	59.93 to 79.75	284,477	190,828
3	4	66.83	67.26	66.19	06.99	101.62	61.02	74.35	N/A	741,375	490,700
ALL	141	69.94	74.69	71.11	24.22	105.03	33.04	176.68	68.68 to 74.78	532,963	378,987

Total Real Property Sum Lines 17, 25, & 30	Records : 11,006	Value : 1,782,047,880	Growth 10,768,150	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	326	1,577,320	13	28,895	8	67,625	347	1,673,840	
02. Res Improve Land	2,234	7,994,590	70	1,941,780	247	6,585,180	2,551	16,521,550	
03. Res Improvements	2,278	97,295,020	76	5,373,410	282	16,704,885	2,636	119,373,315	
04. Res Total	2,604	106,866,930	89	7,344,085	290	23,357,690	2,983	137,568,705	959,816
% of Res Total	87.29	77.68	2.98	5.34	9.72	16.98	27.10	7.72	8.91
05. Com UnImp Land	66	185,755	5	9,815	5	26,490	76	222,060	
06. Com Improve Land	466	1,729,315	26	281,615	29	5,470,455	521	7,481,385	
07. Com Improvements	476	24,059,450	27	2,420,175	42	21,599,665	545	48,079,290	
08. Com Total	542	25,974,520	32	2,711,605	47	27,096,610	621	55,782,735	2,828,564
% of Com Total	87.28	46.56	5.15	4.86	7.57	48.58	5.64	3.13	26.27
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	0	0	1,210	11,491,530	1,210	11,491,530	
14. Rec Improve Land	0	0	2	88,200	667	16,229,490	669	16,317,690	
15. Rec Improvements	0	0	4	87,890	689	72,000,575	693	72,088,465	
16. Rec Total	0	0	4	176,090	1,899	99,721,595	1,903	99,897,685	2,377,513
% of Rec Total	0.00	0.00	0.21	0.18	99.79	99.82	17.29	5.61	22.08
Res & Rec Total	2,604	106,866,930	93	7,520,175	2,189	123,079,285	4,886	237,466,390	3,337,329
% of Res & Rec Total	53.30	45.00	1.90	3.17	44.80	51.83	44.39	13.33	30.99
Com & Ind Total	542	25,974,520	32	2,711,605	47	27,096,610	621	55,782,735	2,828,564
% of Com & Ind Total	87.28	46.56	5.15	4.86	7.57	48.58	5.64	3.13	26.27
17. Taxable Total	3,146	132,841,450	125	10,231,780	2,236	150,175,895	5,507	293,249,125	6,165,893
% of Taxable Total	57.13	45.30	2.27	3.49	40.60	51.21	50.04	16.46	57.26

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	6,580	0	0	0	0
19. Commercial	2	67,410	954,670	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	1	6,580	0
19. Commercial	0	0	0	2	67,410	954,670
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				3	73,990	954,670

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	398	78	723	1,199

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	228	35,438,905	3,802	895,747,085	4,030	931,185,990
28. Ag-Improved Land	0	0	109	28,046,155	1,310	439,385,960	1,419	467,432,115
29. Ag Improvements	0	0	110	6,810,570	1,359	83,370,080	1,469	90,180,650
30. Ag Total							5,499	1,488,798,755

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	8,000	
32. HomeSite Improv Land	0	0.00	0	86	91.00	712,000	
33. HomeSite Improvements	0	0.00	0	87	89.00	5,038,085	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	24	39.17	39,170	
36. FarmSite Improv Land	0	0.00	0	103	442.95	443,950	
37. FarmSite Improvements	0	0.00	0	77	0.00	1,772,485	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	420.94	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	10	10.00	80,000	11	11.00	88,000	
32. HomeSite Improv Land	940	992.60	7,703,955	1,026	1,083.60	8,415,955	
33. HomeSite Improvements	1,060	986.60	51,039,220	1,147	1,075.60	56,077,305	4,602,257
34. HomeSite Total				1,158	1,094.60	64,581,260	
35. FarmSite UnImp Land	254	541.10	544,100	278	580.27	583,270	
36. FarmSite Improv Land	1,251	6,668.81	6,676,810	1,354	7,111.76	7,120,760	
37. FarmSite Improvements	973	0.00	32,330,860	1,050	0.00	34,103,345	0
38. FarmSite Total				1,328	7,692.03	41,807,375	
39. Road & Ditches	0	10,032.62	0	0	10,453.56	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				2,486	19,240.19	106,388,635	4,602,257

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	7	888.00	777,235	7	888.00	777,235

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,748.50	6.96%	16,807,075	7.28%	6,115.00
46. 1A	11,404.70	28.87%	69,565,585	30.12%	6,099.73
47. 2A1	2,509.74	6.35%	14,807,420	6.41%	5,899.98
48. 2A	1,864.96	4.72%	10,998,670	4.76%	5,897.54
49. 3A1	3,968.45	10.05%	22,735,970	9.84%	5,729.18
50. 3A	1,105.51	2.80%	6,355,445	2.75%	5,748.88
51. 4A1	15,289.96	38.71%	86,214,045	37.33%	5,638.61
52. 4A	611.61	1.55%	3,463,645	1.50%	5,663.16
53. Total	39,503.43	100.00%	230,947,855	100.00%	5,846.27
Dry					
54. 1D1	5,260.46	6.27%	24,697,865	7.02%	4,695.00
55. 1D	26,961.31	32.14%	126,583,315	35.99%	4,695.00
56. 2D1	4,002.27	4.77%	18,050,245	5.13%	4,510.00
57. 2D	3,425.65	4.08%	14,779,430	4.20%	4,314.34
58. 3D1	8,414.22	10.03%	35,381,875	10.06%	4,205.01
59. 3D	1,693.36	2.02%	6,663,435	1.89%	3,935.04
60. 4D1	33,335.05	39.74%	122,672,950	34.88%	3,680.00
61. 4D	792.84	0.95%	2,917,640	0.83%	3,679.99
62. Total	83,885.16	100.00%	351,746,755	100.00%	4,193.19
Grass					
63. 1G1	410.68	1.46%	585,185	1.46%	1,424.92
64. 1G	3,957.91	14.10%	5,699,405	14.18%	1,440.00
65. 2G1	1,630.20	5.81%	2,344,300	5.83%	1,438.04
66. 2G	1,697.33	6.05%	2,444,125	6.08%	1,439.98
67. 3G1	1,720.26	6.13%	2,460,010	6.12%	1,430.02
68. 3G	3,081.81	10.98%	4,406,980	10.97%	1,430.00
69. 4G1	10,119.62	36.05%	14,444,490	35.95%	1,427.37
70. 4G	5,452.30	19.42%	7,796,850	19.40%	1,430.01
71. Total	28,070.11	100.00%	40,181,345	100.00%	1,431.46
Irrigated Total					
	39,503.43	26.00%	230,947,855	37.06%	5,846.27
Dry Total					
	83,885.16	55.20%	351,746,755	56.45%	4,193.19
Grass Total					
	28,070.11	18.47%	40,181,345	6.45%	1,431.46
72. Waste	144.05	0.09%	7,230	0.00%	50.19
73. Other	357.08	0.23%	274,530	0.04%	768.82
74. Exempt	1,043.70	0.69%	0	0.00%	0.00
75. Market Area Total	151,959.83	100.00%	623,157,715	100.00%	4,100.81

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,961.02	13.07%	13,071,375	15.25%	3,300.00
46. 1A	3,345.27	11.04%	10,664,165	12.44%	3,187.83
47. 2A1	3,923.13	12.95%	12,031,785	14.04%	3,066.88
48. 2A	6,001.61	19.81%	17,153,310	20.01%	2,858.12
49. 3A1	3,609.96	11.91%	9,812,510	11.45%	2,718.18
50. 3A	3,087.70	10.19%	8,074,385	9.42%	2,615.02
51. 4A1	5,368.80	17.72%	12,666,675	14.78%	2,359.31
52. 4A	1,000.30	3.30%	2,250,775	2.63%	2,250.10
53. Total	30,297.79	100.00%	85,724,980	100.00%	2,829.41
Dry					
54. 1D1	10,542.63	13.87%	23,033,350	17.21%	2,184.78
55. 1D	11,411.95	15.02%	24,242,950	18.12%	2,124.35
56. 2D1	6,666.55	8.77%	11,966,460	8.94%	1,795.00
57. 2D	15,810.86	20.81%	25,692,645	19.20%	1,625.00
58. 3D1	5,564.96	7.32%	8,820,305	6.59%	1,584.97
59. 3D	3,832.53	5.04%	5,978,490	4.47%	1,559.93
60. 4D1	19,476.46	25.63%	29,993,755	22.41%	1,540.00
61. 4D	2,677.78	3.52%	4,097,105	3.06%	1,530.04
62. Total	75,983.72	100.00%	133,825,060	100.00%	1,761.23
Grass					
63. 1G1	2,150.27	0.92%	2,266,235	0.94%	1,053.93
64. 1G	7,591.34	3.25%	7,983,245	3.31%	1,051.63
65. 2G1	5,763.39	2.47%	5,718,605	2.37%	992.23
66. 2G	14,588.58	6.24%	15,019,020	6.23%	1,029.51
67. 3G1	8,098.37	3.46%	8,203,805	3.40%	1,013.02
68. 3G	14,511.35	6.21%	14,701,580	6.10%	1,013.11
69. 4G1	69,161.57	29.59%	71,296,600	29.59%	1,030.87
70. 4G	111,906.94	47.87%	115,750,545	48.04%	1,034.35
71. Total	233,771.81	100.00%	240,939,635	100.00%	1,030.66
Irrigated Total					
	30,297.79	8.40%	85,724,980	18.54%	2,829.41
Dry Total					
	75,983.72	21.08%	133,825,060	28.95%	1,761.23
Grass Total					
	233,771.81	64.84%	240,939,635	52.12%	1,030.66
72. Waste	13,170.20	3.65%	1,336,260	0.29%	101.46
73. Other	7,309.32	2.03%	487,450	0.11%	66.69
74. Exempt	12,275.54	3.40%	0	0.00%	0.00
75. Market Area Total	360,532.84	100.00%	462,313,385	100.00%	1,282.31

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	597.18	4.11%	2,683,300	4.82%	4,493.29
46. 1A	2,802.74	19.29%	12,640,955	22.71%	4,510.21
47. 2A1	1,001.04	6.89%	4,418,615	7.94%	4,414.02
48. 2A	1,962.00	13.51%	8,448,995	15.18%	4,306.32
49. 3A1	787.39	5.42%	3,274,745	5.88%	4,158.99
50. 3A	451.11	3.11%	1,803,125	3.24%	3,997.08
51. 4A1	6,490.33	44.68%	21,016,910	37.75%	3,238.19
52. 4A	434.25	2.99%	1,386,340	2.49%	3,192.49
53. Total	14,526.04	100.00%	55,672,985	100.00%	3,832.63
Dry					
54. 1D1	4,211.04	8.21%	13,490,760	9.58%	3,203.66
55. 1D	12,496.34	24.38%	38,673,195	27.47%	3,094.76
56. 2D1	3,633.96	7.09%	10,792,550	7.67%	2,969.91
57. 2D	5,470.55	10.67%	16,025,275	11.38%	2,929.37
58. 3D1	2,841.49	5.54%	8,106,840	5.76%	2,853.02
59. 3D	534.64	1.04%	1,443,535	1.03%	2,700.01
60. 4D1	20,858.69	40.69%	49,852,320	35.41%	2,390.00
61. 4D	1,216.47	2.37%	2,414,730	1.72%	1,985.03
62. Total	51,263.18	100.00%	140,799,205	100.00%	2,746.60
Grass					
63. 1G1	475.53	0.68%	684,775	0.68%	1,440.02
64. 1G	4,365.32	6.25%	6,286,045	6.29%	1,440.00
65. 2G1	2,602.86	3.73%	3,748,115	3.75%	1,440.00
66. 2G	2,175.65	3.12%	3,132,885	3.13%	1,439.98
67. 3G1	2,099.49	3.01%	3,002,350	3.00%	1,430.04
68. 3G	1,070.27	1.53%	1,530,505	1.53%	1,430.02
69. 4G1	24,114.62	34.53%	34,484,170	34.49%	1,430.01
70. 4G	32,938.69	47.16%	47,102,325	47.12%	1,430.00
71. Total	69,842.43	100.00%	99,971,170	100.00%	1,431.38
Irrigated Total					
	14,526.04	10.35%	55,672,985	18.75%	3,832.63
Dry Total					
	51,263.18	36.52%	140,799,205	47.42%	2,746.60
Grass Total					
	69,842.43	49.76%	99,971,170	33.67%	1,431.38
72. Waste	2,274.51	1.62%	113,810	0.04%	50.04
73. Other	2,447.99	1.74%	381,850	0.13%	155.99
74. Exempt	11,781.11	8.39%	0	0.00%	0.00
75. Market Area Total	140,354.15	100.00%	296,939,020	100.00%	2,115.64

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	3,635.34	16,518,685	80,691.92	355,827,135	84,327.26	372,345,820
77. Dry Land	0.00	0	12,352.70	34,524,785	198,779.36	591,846,235	211,132.06	626,371,020
78. Grass	0.00	0	10,066.72	11,175,340	321,617.63	369,916,810	331,684.35	381,092,150
79. Waste	0.00	0	617.18	43,005	14,971.58	1,414,295	15,588.76	1,457,300
80. Other	0.00	0	352.60	20,125	9,761.79	1,123,705	10,114.39	1,143,830
81. Exempt	0.00	0	1,915.22	0	23,185.13	0	25,100.35	0
82. Total	0.00	0	27,024.54	62,281,940	625,822.28	1,320,128,180	652,846.82	1,382,410,120

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	84,327.26	12.92%	372,345,820	26.93%	4,415.49
Dry Land	211,132.06	32.34%	626,371,020	45.31%	2,966.73
Grass	331,684.35	50.81%	381,092,150	27.57%	1,148.96
Waste	15,588.76	2.39%	1,457,300	0.11%	93.48
Other	10,114.39	1.55%	1,143,830	0.08%	113.09
Exempt	25,100.35	3.84%	0	0.00%	0.00
Total	652,846.82	100.00%	1,382,410,120	100.00%	2,117.51

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

54 Knox

	2014 CTL County Total	2015 Form 45 County Total	Value Difference (2015 form 45 - 2014 CTL)	Percent Change	2015 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	143,892,790	137,568,705	-6,324,085	-4.39%	959,816	-5.06%
02. Recreational	95,846,470	99,897,685	4,051,215	4.23%	2,377,513	1.75%
03. Ag-Homesite Land, Ag-Res Dwelling	58,156,615	64,581,260	6,424,645	11.05%	4,602,257	3.13%
04. Total Residential (sum lines 1-3)	297,895,875	302,047,650	4,151,775	1.39%	7,939,586	-1.27%
05. Commercial	52,956,510	55,782,735	2,826,225	5.34%	2,828,564	0.00%
06. Industrial	0	0	0		0	
07. Ag-Farmsite Land, Outbuildings	37,400,070	41,807,375	4,407,305	11.78%	0	11.78%
08. Minerals	0	0	0		0	
09. Total Commercial (sum lines 5-8)	90,356,580	97,590,110	7,233,530	8.01%	2,828,564	4.88%
10. Total Non-Agland Real Property	388,252,455	399,637,760	11,385,305	2.93%	10,768,150	0.16%
11. Irrigated	311,405,300	372,345,820	60,940,520	19.57%		
12. Dryland	501,233,990	626,371,020	125,137,030	24.97%		
13. Grassland	333,088,580	381,092,150	48,003,570	14.41%		
14. Wasteland	1,407,445	1,457,300	49,855	3.54%		
15. Other Agland	340,335	1,143,830	803,495	236.09%		
16. Total Agricultural Land	1,147,475,650	1,382,410,120	234,934,470	20.47%		
17. Total Value of all Real Property (Locally Assessed)	1,535,728,105	1,782,047,880	246,319,775	16.04%	10,768,150	15.34%

2014 Knox County 3 year Plan of Assessment

<u>Real Estate Only</u>	<u>Parcels</u>	<u>% total parcels</u>	<u>Valuation</u>	<u>% total valuation</u>
Residential/Recreational	4940	45.02%	\$ 239,827,350	15.63%
Commercial	613	5.59%	\$ 51,539,895	3.36%
Agricultural	<u>5418</u>	<u>49.39%</u>	\$ 1,243,116,740	81.01%
<u>2014 Abstract Totals</u>	<u>10,971</u>	100%	\$ <u>1,534,483,985</u>	100.00%

Personal Property Schedules 1,623

2014-2015 Proposed Budget

Assessor Budget-\$ 205,353.42

Re-Appraisal Budget-\$ 38,940.00

Staff

1 Assessor

1 Deputy Assessor

3 Full Time Clerks/Appraisers

A new full time Clerk/Appraiser was hired in April 2014.

All staff functions are performed by everyone in the office. Clerks have their specific job they are in charge of but all is shared. This makes all help accessible at all times to any customer. The Assessor does all of the reports. The Deputy helps work on valuations for the upcoming year.

Contract Appraiser- none. We will consider in the future for help with the rural review.

GIS-GIS Workshop

Training

As the Assessor, I have attended all workshops and completed my educational hours needed to maintain my Assessor Certificate. The Deputy Assessor and the office clerks all try to attend school on a regular basis. The GoToMeeting training has been utilized. It is a good idea for education that is otherwise hard to acquire.

2014 R & O Statistics

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	96.00%	10.83	105.63
Commercial	97.00%	7.26	100.79
Agricultural	70.00%	23.69	106.22

3 Year Appraisal Plan

Current 2014

Residential

Lake-The lake review was completed in its entirety and finalized for the 2014 valuations. Yearly maintenance will be done for the lake parcels, which include building permits, sale review and pickup work.

Towns- Each town and village will be physically reviewed door to door beginning in the summer of 2014. The cycle shall continue with door to door inspections of each town and village in Knox County. The three (3) towns are Bloomfield, Creighton and Crofton and the 7 villages are Verdigre, Wausa, Winnetoon, Bazile Mills, Niobrara, Verdel and Center. Each town and village will be physically reviewed door to door. This will be an ongoing review for the next couple of years with my office help doing the reviewing and pricing amongst all other office duties. Yearly appraisal maintenance will be done for the city and village parcels, which includes sales review and pickup work. Sale review includes a physical inspection of the property. If it has been inspected recently, we will use the information that the buyer and/or the seller provides for us in our sale review. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Commercial

The commercial review was completed and put on the tax roles for 2013. Knox County typically does not have a large number of sales of commercial property. The low number of sales is generally single type sales. Normally, it is very hard to compare because of the uniqueness and the small number of properties selling. Market analysis will continue to be done as in the past. Sales review and pickup work will continue as before. Sale review includes either a physical inspection of the property and/or questionnaire or telephone call. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Agricultural

Market analysis of agricultural sales by land classification group was conducted for 2014 to determine any possible adjustments to comply with statistical measures. As in the past, all sales are plotted on a county map showing market areas and the prices paid. The market analysis is conducted in house using all the information collected. The advice of the state liaison is always utilized. GIS Workshop plans on flying oblique photos this year to be available for 2015 viewing. We have contracted with them to do the flying in leaf-off season. Sales review and pickup work will be completed for agricultural properties. Personnel will continue to update ag land properties as changes are deemed necessary. GIS updates are priority as the 2012 aerial was provided to us by the USDA. This is a large project because it was reported to us by the FSA Office that Knox County had over 16,000 plus acres of grassland converted to crop for 2012 and more for 2013. We are in need of a government 2014 flight to review all parcels plowed up and converted into cropland. We will need to review and inspect many, many acres for accuracy on the land uses. This will be an on going project for many years to come.

Other

Personnel will continue reviewing land use in the GIS system. We shall gather personal property, file homestead exemptions, work within the sales rosters and set the yearly values, file abstract, implement 521's sale transfers, change property names, handle the splits, maintain property record cards, generate yearly records, review all sales, keep mapping up to date, generate the valuation change notices, prepare omitted and undervalued notices, hear protests, review and visit each protest sight, figure growth, prepare centrally assessed values, generate valuations and distribute, certify school values, correct sales file roster, prepare charitable exemptions, combine and balance levies, prepare Certified Tax List, prepare school aid reports, generate tax roles, tax list corrections, prepare update with FSA records, work with local NRD's, update CRP records and prepare for TERC.

2015

Residential

Lake- Yearly maintenance will be done for the lake parcels, which include building permits, sale review and pickup work.

Towns-Review work continues of all town/village parcels. This will be a two to three year process. Again, as in the past, all towns will be walked door-to-door looking for new growth and updating the current file information as needed. New file folders will be used.

Yearly maintenance will include sale review and pickup work. Sale reviews include questionnaires, telephone calls &/or physical inspection of the property. We make all efforts to talk to either the buyer or the seller. All building permits and information statements are physically reviewed. We continually review all files for accuracy and correct statistics.

Commercial

Appraisal maintenance will be the agenda for all commercial properties. Knox County generally has a low number of commercial sales with many single type sales. Normally it is very hard to compare because of the uniqueness and the small number of properties selling. Sale review includes either a physical inspection of the property and/or questionnaires or telephone calls. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Agricultural

A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, by myself, using all information collected. My liaison is also asked for advice. Sales review and pickup work will also be completed by the office staff. GIS updates are continuing.

Other

Personnel shall continue to transfer all information, gather personal property, file homestead exemptions, work within the sales rosters and set the yearly values, file abstract, handle all 521 transfer statements and get the required original into the state department one and one-half months after the sale date, implement 521 sale transfers, change property names, handle the splits, maintain property record cards, generate yearly records, review all sales, keep mapping up to date, generate the valuation change notices, prepare omitted and undervalued notices, hear protests, review and visit each protest sight, figure growth, prepare centrally assessed values, generate valuations and distribute, certify school values, correct sales file roster, prepare charitable exemptions, combine and balance levies, prepare Certified Tax List, prepare school aid reports, generate tax roles, tax list corrections, prepare update with FSA records, work with the local NRD's, update CRP records and prepare for TERC.

2016

Residential

The cycle shall continue with door to door inspections of each town and village in Knox County. Yearly appraisal maintenance will be done for the residential lake and city, which includes sales review and pickup work. Sale review includes either a physical inspection of the property and/or questionnaires, telephone calls or physical inspection of the property. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Commercial

Appraisal maintenance will be the agenda for all commercial properties. Knox County generally has a low number of commercial sales with many single type sales. Normally it is very hard to compare because of the uniqueness and the small number of properties selling. Sale review includes either a physical inspection of the property and/or questionnaires or telephone calls. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Agricultural

A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, by myself, using all information collected. My liaison is also asked for advice. Sales review and pickup work will also be completed by the office staff. GIS updates are continuing. .

Other

Personnel shall continue to transfer all information, gather personal property, file homestead exemptions, work within the sales rosters and set the yearly values, file abstract, handle all 521 transfer statements and get the required original into the state department one and one-half months after the sale date, implement 521 sale transfers, change property names, handle the splits, maintain property record cards, generate yearly records, review all sales, keep mapping up to date, generate the valuation change notices, prepare omitted and undervalued notices, hear protests, review and visit each protest sight, figure growth, prepare centrally assessed values, generate valuations and distribute, certify school values, correct sales file roster, prepare charitable exemptions, combine and balance

levies, prepare Certified Tax List, prepare school aid reports, generate tax roles, tax list corrections, prepare update with FSA records, work with local NRD's, update CRP records and prepare for TERC.

2017

Residential

The cycle shall continue with door to door inspections of each town and village in Knox County. We should be able to begin to finalize all files for 2017 assessment. Yearly appraisal maintenance will be done for the residential lake and city, which includes sale reviews and pickup work. Sale review includes either a physical inspection of the property and/or questionnaires, telephone calls or physical inspection of the property. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Commercial

Appraisal maintenance will be the agenda for all commercial properties. Knox County generally has a low number of commercial sales with many single type sales. Normally it is very hard to compare because of the uniqueness and the small number of properties selling. Sale review includes either a physical inspection of the property and/or questionnaires or telephone calls. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Agricultural

A rural farm site review will begin, either with our own office help or with the hiring of an appraisal company or part time reviewers. This will include reviewing the homes and all outbuildings. A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, by myself, using all information collected. My liaison is also asked for advice. Sales review and pickup work will also be completed by the office staff. GIS updates are continuing. .

Other

Personnel shall continue to transfer all information, gather personal property, file homestead exemptions, work within the sales rosters and set the yearly values, file abstract, handle all 521 transfer statements and get the required original into the state department one and one-half months after the sale date, implement 521 sale transfers, change property names, handle the splits, maintain property record cards, generate yearly records, review all sales, keep mapping up to date, generate the valuation change notices,

prepare omitted and undervalued notices, hear protests, review and visit each protest sight, figure growth, prepare centrally assessed values, generate valuations and distribute, certify school values, correct sales file roster, prepare charitable exemptions, combine and balance levies, prepare Certified Tax List, prepare school aid reports, generate tax roles, tax list corrections, prepare update with FSA records, work with local NRD's, update CRP records and prepare for TERC.

2018

Residential

Yearly appraisal maintenance will be done for the residential lake and city, which includes sale reviews and pickup work. Sale review includes either a physical inspection of the property and/or questionnaires, telephone calls or physical inspection of the property. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Commercial

Appraisal maintenance will be the agenda for all commercial properties. Knox County generally has a low number of commercial sales with many single type sales. Normally it is very hard to compare because of the uniqueness and the small number of properties selling. Sale review includes either a physical inspection of the property and/or questionnaires or telephone calls. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Agricultural

Rural farm review will continue. A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, by myself, using all information collected. My liaison is also asked for advice. Sales review and pickup work will also be completed by the office staff. GIS updates are continuing. .

Other

Personnel shall continue to transfer all information, gather personal property, file homestead exemptions, work within the sales rosters and set the yearly values, file abstract, handle all 521 transfer statements and get the required original into the state department one and one-half months after the sale date, implement 521 sale transfers, change property names, handle the splits, maintain property record cards, generate yearly

records, review all sales, keep mapping up to date, generate the valuation change notices, prepare omitted and undervalued notices, hear protests, review and visit each protest sight, figure growth, prepare centrally assessed values, generate valuations and distribute, certify school values, correct sales file roster, prepare charitable exemptions, combine and balance levies, prepare Certified Tax List, prepare school aid reports, generate tax roles, tax list corrections, prepare update with FSA records, work with local NRD's, update CRP records and prepare for TERC.

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<u>Residential</u>	Finalize Lake Review Begin Town Review Market Analysis	Resume Town Review Market Analysis	Continue Town Review Market Analysis	Finalize Town Market Analysis	Market Analysis
<u>Commercial</u>	Market Analysis	Market Analysis	Market Analysis	Market Analysis	Market Analysis
<u>Agricultural</u>	GIS Updates Aerial updates Market Analysis	GIS Updates Aerial Updates Obliques Available Market Analysis	GIS Updates Aerial Updates Market Analysis	GIS Updates Aerial Updates Begin Review Analysis	GIS Updates Aerial Updates Continue Review Analysis

2015 Assessment Survey for Knox County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
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:
	\$205,198.46
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	N/A
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$38,940
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$23,000
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,500
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	\$769.07

B. Computer, Automation Information and GIS

1.	Administrative software:
	Thomson Reuters formally Terra Scan
2.	CAMA software:
	Thomson Reuters formally Terra Scan
3.	Are cadastral maps currently being used?
	We maintain them but use GIS as main go-to.
4.	If so, who maintains the Cadastral Maps?
	Connie - Assessor Assistant
5.	Does the county have GIS software?
	GIS Workshop
6.	Is GIS available to the public? If so, what is the web address?
	Yes. Knox.gisworkshop.com
7.	Who maintains the GIS software and maps?
	Deputy Assessor
8.	Personal Property software:
	Thomson Reuters formally Terra Scan

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?
	All towns and villages
4.	When was zoning implemented?
	July 1995

D. Contracted Services

1.	Appraisal Services:
	In House
2.	GIS Services:
	GIS Workshop
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	None
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2015 Certification for Knox County

This is to certify that the 2015 Reports and Opinions of the Property Tax Administrator have been sent to the following:

One copy by electronic transmission to the Tax Equalization and Review Commission.

One copy by electronic transmission to the Knox County Assessor.

Dated this 7th day of April, 2015.



A handwritten signature in cursive script that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator

