

**NEBRASKA**

Good Life. Great Service.

**DEPARTMENT OF REVENUE**

**2018 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**FILLMORE COUNTY**

# NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE



Pete Ricketts, Governor

April 6, 2018

Commissioner Keetle:

The Property Tax Administrator has compiled the 2018 Reports and Opinions of the Property Tax Administrator for Fillmore County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Fillmore County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Lynn Mussman, Fillmore County Assessor

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## Introduction

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

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

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

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

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

## **Statistical Analysis:**

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

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

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

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

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

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

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist.

Pursuant to [Section 77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

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

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

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The reliability of the COD can be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity.

**Analysis of Assessment Practices:**

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used in the county assessor's effort to establish uniform and proportionate valuations. The review of assessment practices is based on information filed from county assessors in the form of the Assessment Practices Survey, and in observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to Section 77-1327, a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales

file allows analysis of up-to-date information. The county's sales verification and qualification procedures are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

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

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

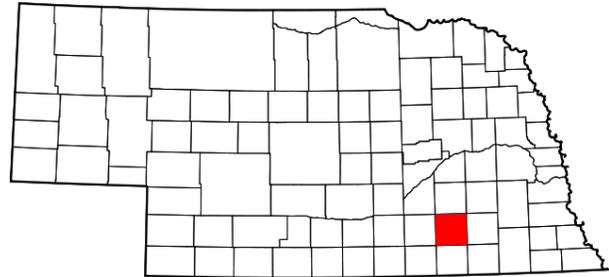
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and practices are reviewed to ensure taxpayers are served with such transparency.

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

*\*Further information may be found in Exhibit 94*

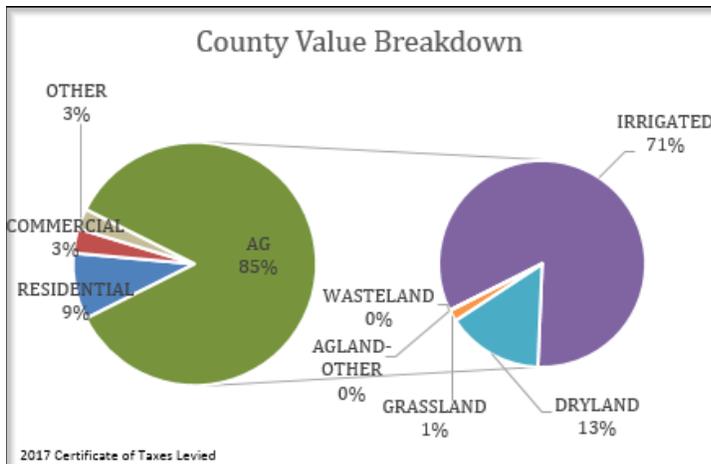
## County Overview

With a total area of 575 miles, Fillmore County had 5,720 residents, per the Census Bureau Quick Facts for 2016, a 3% population decline from the 2010 U.S. Census. Reports indicated that 74% of county residents were homeowners and 89% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Fillmore County are located in and around Geneva, the county seat. According to the latest information available from the U.S. Census Bureau, there

were 224 employer establishments with total employment of 1,734.



Agriculture land contributes the most to the county's valuation base by an overwhelming majority. Irrigated land makes up a majority of the land in the county. Fillmore County is included in both the Little Blue and Upper Big Blue Natural Resources Districts (NRD).

The ethanol plant located in Fairmont also contributes to the local agricultural economy.

NE Dept. of Revenue, Research Division 2018

CITY POPULATION CHANGE			
	2007	2017	Change
EXETER	712	591	-17.0%
FAIRMONT	691	560	-19.0%
GENEVA	2,226	2,217	-0.4%
GRAFTON	152	126	-17.1%
MILLIGAN	315	285	-9.5%
OHIOWA	142	115	-19.0%
SHICKLEY	376	341	-9.3%
STRANG	32	29	-9.4%

## 2018 Residential Correlation for Fillmore County

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### *Assessment Actions*

For 2018, Fillmore County completed all residential pickup work. The county assessor and staff do the sale qualification. They verified, reviewed, and analyzed the residential sales throughout the county. The majority of the verification process is done during the inspection and most interviews are done at that time. Verification is conducted via phone with people who are unavailable during the inspection process or if additional clarification is needed.

The village of Grafton was reviewed for 2018. Rural residential home sites were increased to \$15,000, and each additional acre is assessed at \$1,000. Inspections were conducted at the site if needed. The county compared the existing records to the improvements that they observed. Their review was designed to discover any errors or omissions in the records. They also added unreported construction and removed the listings of building that had been torn down. They reviewed quality and condition of all the houses and buildings and took new digital photos of Grafton properties.

In the town of Geneva, the county assessor completed pickup work of new construction for 2018, and made changes to identified properties to ensure equalization. The result of this effort ensured the valuation model assigned a similar value for similar parcels.

### *Description of Analysis*

Residential parcels are analyzed utilizing six valuation groupings that are based on the assessor locations throughout the county.

<b>Valuation Grouping</b>	<b>Assessor Location</b>
01	Geneva
02	Exeter
03	Fairmont
04	Shickley
05	Small Villages; (incl. Grafton, Milligan, Ohioa, and Strang)
06	Rural

To determine the level of value for the residential class, the sales were examined to ensure the sold and unsold properties were assessed in a similar matter. This step is necessary to ensure that the statistics calculated from the sales actually reflect assessments in the county as a whole. After the review, the sold and unsold are considered to be assessed in a similar manner, and therefore the statistics are relied upon to indicate the level of value for the residential class.

## 2018 Residential Correlation for Fillmore County

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Number of Sales :	97	Median :	94	COV :	16.10
Total Sales Price :	9,370,725	Wgt. Mean :	92	STD :	15.23
Total Adj. Sales Price :	9,370,725	Mean :	95	Avg. Abs. Dev :	09.88
Total Assessed Value :	8,615,350				
Avg. Adj. Sales Price :	96,605	COD :	10.53	MAX Sales Ratio :	151.84
Avg. Assessed Value :	88,818	PRD :	102.91	MIN Sales Ratio :	58.86

A review of the statistical profile indicates that all three measures of central tendency are within the acceptable range. The COD and PRD are also within the acceptable range suggesting uniformity among assessments.

### *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect valuations. Any incongruities are noted and discussed with the county assessor for further action.

One of the areas addressed included sales qualification and verification. The Fillmore County Assessor has developed a consistent procedure for both sales qualification and verification. The Division's review inspects the nonqualified sales to ensure that the grounds for disqualifying sales were supported and documented. While the sales utilization percentage for residential was considerably low upon initial review, the assessor re-examined sales and included additional sales for measurement purposes.

The county's inspection and review cycle is on schedule to comply with six-year inspection and review requirement. The county assessor has been aggressive in their approach to bring all the inspections up to date and have incorporated technology to aid in the assessment of the residential class.

Valuation groups were examined to ensure that the groupings defined are equally subject to a set of economic forces that affect the value of properties within that geographic area. The review and analysis indicates that the County has adequately identified economic areas for the residential property class. The county typically bases the assessment decisions and review based on the individual towns and will adjust those with a separate economic depreciation if needed.

The Division reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and to ensure accurate data was provided. The Fillmore County assessor does an exceptional job in this area.

Over the past year, the county assessor has completed a significant review of processes, procedures, and valuation models in an effort to ensure valuations are uniform and proportionate in the county. This effort highlights the county assessor's dedication to finding the most accurate

## 2018 Residential Correlation for Fillmore County

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and efficient way to establish valuations, as she strives to treat taxpayers equitably. Based on a review of all relevant information, including the county assessor’s continued commitment, residential assessments are considered to be acceptable.

### *Equalization and Quality of Assessment*

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	57	93.28	94.54	92.48	09.65	102.23
02	9	97.78	97.24	93.84	11.45	103.62
03	6	95.39	99.19	90.41	15.78	109.71
04	9	93.79	96.57	94.30	13.78	102.41
05	11	94.14	91.43	90.28	08.03	101.30
06	5	92.86	88.81	87.35	13.41	101.67
<u>    ALL    </u>	<u>    97    </u>	<u>    93.79    </u>	<u>    94.62    </u>	<u>    91.94    </u>	<u>    10.53    </u>	<u>    102.91    </u>

The chart reports that the median ratios for the county and the significant valuation groupings are all between the statutory required levels of 92 to 100%, suggesting assessments in the county are valued within the acceptable parameters, and therefore considered equalized.

### *Level of Value*

Based on analysis of all available information, the level of value of the residential class of real property in Fillmore County is 94%.

## 2018 Commercial Correlation for Fillmore County

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### *Assessment Actions*

For the 2018 assessment year, only routine maintenance was completed for the commercial class. All pickup work was completed on time. During 2013, all of the commercial parcels were inspected, reviewed and updated for use in 2014. That action completed the second cycle of commercial inspection and review.

### *Description of Analysis*

Fillmore County has six valuation groupings for the commercial class, which are defined by assessor locations and towns within the county.

<b>Valuation Grouping</b>	<b>Assessor Location</b>
1	Geneva
2	Exeter
3	Fairmont
4	Shickley
5	Small Villages including Grafton, Milligan and Strang.
6	Rural

For the commercial property class, a review of the Fillmore County statistical profile includes five commercial sales, representing the three of the valuation groupings. Within the profile, sale prices range from 11,000 dollars to almost 1.2 million. The sample is not considered adequate for the number of sales or representative of the commercial class of properties in the county. The removal of one extreme high sales ratio and one low sale ratio shows the median moves from 96% to 116%. With such a variance in the median ratio of two sales explains why the small number of sales are unreliable. The calculated median is above the statutory range and will not be relied on in the determination of a level of value.

### *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes. The Division reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy. The Division reviews the verification of the sales and usability decisions for each sale. The county's inspection and review cycle for all real property is annually reviewed with the county assessor.

The review of Fillmore County revealed that the submission of sales as well as other statutory reports were transmitted accurately and in a timely manner. The sale verification process and the

## 2018 Commercial Correlation for Fillmore County

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usability decisions resulted in the use of all arm's length sales. There is no apparent bias in the measurement of real property due to sale review. The county has successfully completed the first six-year inspection and review cycle of the commercial property improvements, and appears to be on schedule to comply with the ongoing inspection and review requirements. The inspections are documented in the property record files.

Valuation groups were also examined to ensure that the group is equally subject to a set of economic forces that affect the value of properties within that geographic area. The review and analysis indicates that the County has adequately identified economic areas for the commercial property class. Based on all relevant information, the quality of assessment of the commercial class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance.

### *Equalization*

Based on the assessment, practices review and the statistical analysis, the quality of assessment in Fillmore County is in compliance with professionally accepted mass appraisal standards.

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	2	178.82	178.82	132.91	52.24	134.54
04	2	105.76	105.76	110.37	09.40	95.82
06	1	92.65	92.65	92.65	00.00	100.00
<u>    </u> ALL <u>    </u>	5	95.82	132.36	94.98	43.80	139.36

### *Level of Value*

Based on analysis of all available information, the level of value of the commercial class of real property in Fillmore County assumed to be at the statutory level of 100%.

## 2018 Agricultural Correlation for Fillmore County

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### *Assessment Actions*

For 2018, Fillmore County completed all pickup work of new improvements on agricultural parcels. They also update the land use on all parcels where changes were reported or observed. They have verified, reviewed and analyzed the agricultural sales throughout the county. The verification is done over the phone and is typically followed by a drive-by inspection. Verification of land usage with landowners also includes Farm Service Agency maps & Natural Resource District information. In 2015, Fillmore analyzed all agricultural land and updated all parcels with new land values for use in 2016. For this current year after review, irrigation and dry values were decreased. In market area 1 irrigated land was decreased approximately 4% and dryland was decreased approximately 5%. In market area 2 irrigated land was decreased approximately 4% and dryland was decreased approximately 9%.

### *Description of Analysis*

There are two market areas within Fillmore County. Market Area 1 is predominantly irrigated cropland as there is ground water available throughout that part of the county. Market Area 2 differs mostly in that ground water is not generally available so the crops are either dryland or grass land. The irrigation that does exist in Market Area 2 is scattered along the edge of the area and is often from lower capacity wells.

The analysis was done using 42 qualified sales. The values that the county developed were tested using the sample. There was only limited analysis that could be done in Market Area 2 with a small sample of sales. The results of the overall analysis were satisfactory, yielding a median ratio of 73% for the county.

AREA (MARKET)						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	38	73.91	73.81	72.21	13.64	101.94
2	6	71.85	73.03	71.75	08.06	101.78
____ ALL ____	42	72.75	73.53	72.18	13.06	101.87

Another analysis was done where only sales with 80% or more acres of a major land use are included. This test often does not have sufficient sales to indicate the level of value for all major land uses. In this case, only one of the three major uses in one market area had a reasonable test of the level of value. The 80% irrigated land in Market Area 1 with 29 sales had a median ratio that rounded to 72%; among the other major uses of land, none had more than 5 sales so they were all inconclusive. Beyond the statistical analysis, the review included; an overview of the general assessment practices, a comparison of the schedule of values to the surrounding counties, and the dollar amount of change of each major land use. In this county, the number of sales in the study was sufficient to rely on most of the statistical calculations. The review of the county's assessment

## 2018 Agricultural Correlation for Fillmore County

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actions produced confidence in the valuations that were established. The assessment actions, all available information, and the statistics are adequate to determine the level of value for agricultural land.

### *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three-property classes. The Division reviews the transmission of data from the county to the sales file to see if the data is received on a timely basis and for accuracy.

The review of Fillmore County revealed that the submission of sales as well as other statutory reports were transmitted accurately and in a timely manner. The sale verification process and the usability decisions resulted in the use of all arm's-length sales. There is no apparent bias in the measurement of real property due to the review of sales. The improvements on agricultural property appears to be on schedule to comply with the ongoing inspection and review requirements. They also keep the agricultural land use current. The inspections are changed and documented on the property record files.

Using updated aerial imagery photos the county reviews to see if any detectable changes have occurred between the current photos and the previously taken photos. The county reviews all available information, such as Farm Services Agency (FSA) maps and documents from the NRD.

Agricultural home sites and rural residential home sites are valued the same. Another portion of the assessment practices relates to how rural residential and recreational land use is identified apart from agricultural land within the county. This is determined by the predominate present use of the parcel. There are no parcels classified as recreational land in Fillmore County.

### *Equalization*

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

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

## 2018 Agricultural Correlation for Fillmore County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	29	72.11	72.60	72.40	12.73	100.28
1	29	72.11	72.60	72.40	12.73	100.28
<u>    Dry    </u>						
County	5	80.98	79.29	78.80	06.83	100.62
1	2	82.54	82.54	81.71	04.76	101.02
2	3	80.98	77.12	77.31	06.48	99.75
<u>    ALL    </u>	42	72.75	73.53	72.18	13.06	101.87

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Fillmore County is 73%.

## 2018 Opinions of the Property Tax Administrator for Fillmore 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 (Cum. Supp. 2016). 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
<b>Residential Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>73</b>	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 6th day of April, 2018.




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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2018 Commission Summary for Fillmore County

### Residential Real Property - Current

Number of Sales	97	Median	93.79
Total Sales Price	\$9,370,725	Mean	94.62
Total Adj. Sales Price	\$9,370,725	Wgt. Mean	91.94
Total Assessed Value	\$8,615,350	Average Assessed Value of the Base	\$65,601
Avg. Adj. Sales Price	\$96,605	Avg. Assessed Value	\$88,818

### Confidence Interval - Current

95% Median C.I	91.38 to 95.97
95% Wgt. Mean C.I	89.65 to 94.23
95% Mean C.I	91.59 to 97.65
% of Value of the Class of all Real Property Value in the County	8.28
% of Records Sold in the Study Period	3.33
% of Value Sold in the Study Period	4.51

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	106	99	99.15
2016	103	99	99.00
2015	114	98	97.83
2014	126	99	99.25

## 2018 Commission Summary for Fillmore County

### Commercial Real Property - Current

Number of Sales	5	Median	95.82
Total Sales Price	\$1,336,000	Mean	132.36
Total Adj. Sales Price	\$1,336,000	Wgt. Mean	94.98
Total Assessed Value	\$1,268,880	Average Assessed Value of the Base	\$142,371
Avg. Adj. Sales Price	\$267,200	Avg. Assessed Value	\$253,776

### Confidence Interval - Current

95% Median C.I	N/A
95% Wgt. Mean C.I	N/A
95% Mean C.I	34.30 to 230.42
% of Value of the Class of all Real Property Value in the County	3.47
% of Records Sold in the Study Period	0.89
% of Value Sold in the Study Period	1.59

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	10	100	96.86
2016	18	100	97.97
2015	24	100	99.01
2014	29	99	99.13

**30 Fillmore  
RESIDENTIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 97  
 Total Sales Price : 9,370,725  
 Total Adj. Sales Price : 9,370,725  
 Total Assessed Value : 8,615,350  
 Avg. Adj. Sales Price : 96,605  
 Avg. Assessed Value : 88,818

MEDIAN : 94  
 WGT. MEAN : 92  
 MEAN : 95  
 COD : 10.53  
 PRD : 102.91

COV : 16.10  
 STD : 15.23  
 Avg. Abs. Dev : 09.88  
 MAX Sales Ratio : 151.84  
 MIN Sales Ratio : 58.86

95% Median C.I. : 91.38 to 95.97  
 95% Wgt. Mean C.I. : 89.65 to 94.23  
 95% Mean C.I. : 91.59 to 97.65

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-15 To 31-DEC-15	18	99.31	101.36	98.68	05.48	102.72	86.96	138.11	97.85 to 100.23	71,347	70,408
01-JAN-16 To 31-MAR-16	7	97.78	101.30	97.39	07.86	104.01	91.72	127.78	91.72 to 127.78	69,929	68,100
01-APR-16 To 30-JUN-16	12	93.51	96.81	93.95	09.36	103.04	75.82	151.84	89.02 to 99.03	119,367	112,149
01-JUL-16 To 30-SEP-16	12	90.22	93.78	88.43	12.56	106.05	73.11	141.11	80.59 to 101.57	68,708	60,758
01-OCT-16 To 31-DEC-16	10	93.74	96.50	94.93	08.78	101.65	79.63	124.85	86.77 to 108.10	118,325	112,325
01-JAN-17 To 31-MAR-17	10	89.06	90.21	84.03	10.85	107.35	60.50	110.95	83.68 to 107.82	83,150	69,871
01-APR-17 To 30-JUN-17	13	87.67	84.93	87.96	10.74	96.56	58.86	99.38	70.21 to 94.59	127,948	112,540
01-JUL-17 To 30-SEP-17	15	88.97	92.41	90.94	12.11	101.62	70.33	146.33	81.43 to 98.51	110,800	100,763
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	49	97.78	98.38	94.75	09.26	103.83	73.11	151.84	93.64 to 99.31	82,258	77,937
01-OCT-16 To 30-SEP-17	48	90.96	90.78	89.82	10.85	101.07	58.86	146.33	86.67 to 94.19	111,252	99,925
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	41	93.64	96.61	93.52	10.15	103.30	73.11	151.84	90.54 to 97.78	95,845	89,630
<u>ALL</u>	97	93.79	94.62	91.94	10.53	102.91	58.86	151.84	91.38 to 95.97	96,605	88,818

VALUATION GROUPING										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	57	93.28	94.54	92.48	09.65	102.23	70.21	151.84	90.22 to 95.97	107,697	99,593
02	9	97.78	97.24	93.84	11.45	103.62	67.03	127.78	80.30 to 108.10	57,139	53,621
03	6	95.39	99.19	90.41	15.76	109.71	79.88	141.11	79.88 to 141.11	85,333	77,149
04	9	93.79	96.57	94.30	13.78	102.41	58.86	146.33	88.97 to 101.57	79,194	74,681
05	11	94.14	91.43	90.26	06.03	101.30	75.82	102.09	79.63 to 98.28	52,227	47,143
06	5	92.86	88.81	87.35	13.41	101.67	60.50	107.35	N/A	183,700	160,470
<u>ALL</u>	97	93.79	94.62	91.94	10.53	102.91	58.86	151.84	91.38 to 95.97	96,605	88,818

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	97	93.79	94.62	91.94	10.53	102.91	58.86	151.84	91.38 to 95.97	96,605	88,818
06											
07											
<u>ALL</u>	97	93.79	94.62	91.94	10.53	102.91	58.86	151.84	91.38 to 95.97	96,605	88,818

**30 Fillmore  
RESIDENTIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 97  
 Total Sales Price : 9,370,725  
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 Total Assessed Value : 8,615,350  
 Avg. Adj. Sales Price : 96,605  
 Avg. Assessed Value : 88,818

MEDIAN : 94  
 WGT. MEAN : 92  
 MEAN : 95  
 COD : 10.53  
 PRD : 102.91

COV : 16.10  
 STD : 15.23  
 Avg. Abs. Dev : 09.88  
 MAX Sales Ratio : 151.84  
 MIN Sales Ratio : 58.86

95% Median C.I. : 91.38 to 95.97  
 95% Wgt. Mean C.I. : 89.65 to 94.23  
 95% Mean C.I. : 91.59 to 97.65

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000												
Less Than 30,000	12	101.06	109.99	109.47	19.34	100.48	79.63	151.84	89.02 to 138.11	20,500	22,442	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	97	93.79	94.62	91.94	10.53	102.91	58.86	151.84	91.38 to 95.97	96,605	88,818	
Greater Than 14,999	97	93.79	94.62	91.94	10.53	102.91	58.86	151.84	91.38 to 95.97	96,605	88,818	
Greater Than 29,999	85	93.38	92.45	91.47	08.90	101.07	58.86	146.33	90.77 to 94.81	107,350	98,189	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999												
15,000 TO 29,999	12	101.06	109.99	109.47	19.34	100.48	79.63	151.84	89.02 to 138.11	20,500	22,442	
30,000 TO 59,999	20	97.68	97.81	98.18	10.41	99.62	70.21	146.33	93.38 to 99.96	45,825	44,990	
60,000 TO 99,999	33	92.65	90.88	90.19	09.52	100.77	58.86	108.10	87.30 to 97.98	74,076	66,810	
100,000 TO 149,999	12	92.17	91.96	91.96	07.07	100.00	80.59	108.00	86.67 to 99.30	132,958	122,268	
150,000 TO 249,999	17	90.77	89.20	89.45	06.82	99.72	60.50	99.38	84.39 to 95.97	189,801	169,777	
250,000 TO 499,999	3	92.85	94.34	94.32	02.83	100.02	91.14	99.03	N/A	313,867	296,032	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	97	93.79	94.62	91.94	10.53	102.91	58.86	151.84	91.38 to 95.97	96,605	88,818	

**30 Fillmore  
COMMERCIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 5  
 Total Sales Price : 1,336,000  
 Total Adj. Sales Price : 1,336,000  
 Total Assessed Value : 1,268,880  
 Avg. Adj. Sales Price : 267,200  
 Avg. Assessed Value : 253,776

MEDIAN : 96  
 WGT. MEAN : 95  
 MEAN : 132  
 COD : 43.80  
 PRD : 139.36

COV : 59.68  
 STD : 78.99  
 Avg. Abs. Dev : 41.97  
 MAX Sales Ratio : 272.23  
 MIN Sales Ratio : 85.41

95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : 34.30 to 230.42

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<b>DATE OF SALE *</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qtrts</u>												
01-OCT-14 To 31-DEC-14	1	95.82	95.82	95.82	00.00	100.00	95.82	95.82	N/A	11,000	10,540	
01-JAN-15 To 31-MAR-15	1	85.41	85.41	85.41	00.00	100.00	85.41	85.41	N/A	44,000	37,580	
01-APR-15 To 30-JUN-15												
01-JUL-15 To 30-SEP-15	2	104.18	104.18	93.20	11.07	111.78	92.65	115.70	N/A	633,000	589,963	
01-OCT-15 To 31-DEC-15	1	272.23	272.23	272.23	00.00	100.00	272.23	272.23	N/A	15,000	40,835	
01-JAN-16 To 31-MAR-16												
01-APR-16 To 30-JUN-16												
01-JUL-16 To 30-SEP-16												
01-OCT-16 To 31-DEC-16												
01-JAN-17 To 31-MAR-17												
01-APR-17 To 30-JUN-17												
01-JUL-17 To 30-SEP-17												
<u>Study Yrs</u>												
01-OCT-14 To 30-SEP-15	4	94.24	97.40	92.96	08.88	104.78	85.41	115.70	N/A	330,250	307,011	
01-OCT-15 To 30-SEP-16	1	272.23	272.23	272.23	00.00	100.00	272.23	272.23	N/A	15,000	40,835	
01-OCT-16 To 30-SEP-17												
<u>Calendar Yrs</u>												
01-JAN-15 To 31-DEC-15	4	104.18	141.50	94.97	50.36	148.99	85.41	272.23	N/A	331,250	314,585	
01-JAN-16 To 31-DEC-16												
<u>ALL</u>	5	95.82	132.36	94.98	43.80	139.36	85.41	272.23	N/A	267,200	253,776	

<b>VALUATION GROUPING</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	2	178.82	178.82	132.91	52.24	134.54	85.41	272.23	N/A	29,500	39,208	
04	2	105.76	105.76	110.37	09.40	95.82	95.82	115.70	N/A	20,500	22,625	
06	1	92.65	92.65	92.65	00.00	100.00	92.65	92.65	N/A	1,236,000	1,145,215	
<u>ALL</u>	5	95.82	132.36	94.98	43.80	139.36	85.41	272.23	N/A	267,200	253,776	

<b>PROPERTY TYPE *</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02												
03	5	95.82	132.36	94.98	43.80	139.36	85.41	272.23	N/A	267,200	253,776	
04												
<u>ALL</u>	5	95.82	132.36	94.98	43.80	139.36	85.41	272.23	N/A	267,200	253,776	

**30 Fillmore  
COMMERCIAL**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 5  
 Total Sales Price : 1,336,000  
 Total Adj. Sales Price : 1,336,000  
 Total Assessed Value : 1,268,880  
 Avg. Adj. Sales Price : 267,200  
 Avg. Assessed Value : 253,776

MEDIAN : 96  
 WGT. MEAN : 95  
 MEAN : 132  
 COD : 43.80  
 PRD : 139.36

COV : 59.68  
 STD : 78.99  
 Avg. Abs. Dev : 41.97  
 MAX Sales Ratio : 272.23  
 MIN Sales Ratio : 85.41

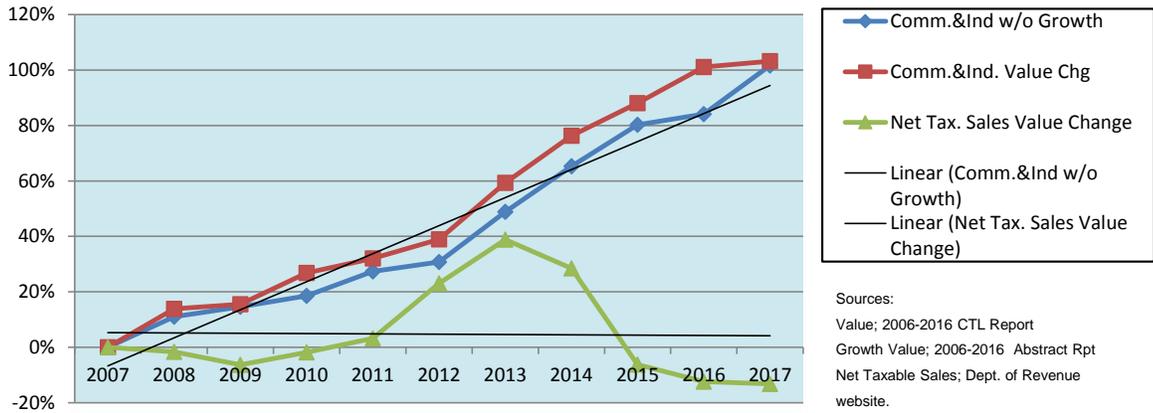
95% Median C.I. : N/A  
 95% Wgt. Mean C.I. : N/A  
 95% Mean C.I. : 34.30 to 230.42

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___ Low \$ Ranges ___												
Less Than 5,000												
Less Than 15,000	1	95.82	95.82	95.82	00.00	100.00	95.82	95.82	N/A	11,000	10,540	
Less Than 30,000	2	184.03	184.03	197.60	47.93	93.13	95.82	272.23	N/A	13,000	25,688	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	5	95.82	132.36	94.98	43.80	139.36	85.41	272.23	N/A	267,200	253,776	
Greater Than 14,999	4	104.18	141.50	94.97	50.36	148.99	85.41	272.23	N/A	331,250	314,585	
Greater Than 29,999	3	92.65	97.92	92.94	10.90	105.36	85.41	115.70	N/A	436,667	405,835	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	1	95.82	95.82	95.82	00.00	100.00	95.82	95.82	N/A	11,000	10,540	
15,000 TO 29,999	1	272.23	272.23	272.23	00.00	100.00	272.23	272.23	N/A	15,000	40,835	
30,000 TO 59,999	2	100.56	100.56	97.69	15.07	102.94	85.41	115.70	N/A	37,000	36,145	
60,000 TO 99,999												
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +	1	92.65	92.65	92.65	00.00	100.00	92.65	92.65	N/A	1,236,000	1,145,215	
___ ALL ___	5	95.82	132.36	94.98	43.80	139.36	85.41	272.23	N/A	267,200	253,776	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
340	1	115.70	115.70	115.70	00.00	100.00	115.70	115.70	N/A	30,000	34,710	
344	3	92.65	150.10	94.49	67.21	158.85	85.41	272.23	N/A	431,667	407,877	
350	1	95.82	95.82	95.82	00.00	100.00	95.82	95.82	N/A	11,000	10,540	
___ ALL ___	5	95.82	132.36	94.98	43.80	139.36	85.41	272.23	N/A	267,200	253,776	

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2007	\$ 38,381,260	\$ 674,435	1.76%	\$ 37,706,825	-	\$ 39,268,911	-
2008	\$ 43,720,360	\$ 1,103,875	2.52%	\$ 42,616,485	11.03%	\$ 38,611,063	-1.68%
2009	\$ 44,350,675	\$ 378,770	0.85%	\$ 43,971,905	0.58%	\$ 36,798,864	-4.69%
2010	\$ 48,686,600	\$ 3,184,830	6.54%	\$ 45,501,770	2.60%	\$ 38,553,605	4.77%
2011	\$ 50,677,280	\$ 1,787,200	3.53%	\$ 48,890,080	0.42%	\$ 40,528,453	5.12%
2012	\$ 53,334,845	\$ 3,148,817	5.90%	\$ 50,186,028	-0.97%	\$ 48,319,842	19.22%
2013	\$ 61,133,962	\$ 4,005,020	6.55%	\$ 57,128,942	7.11%	\$ 54,518,292	12.83%
2014	\$ 67,672,165	\$ 4,236,470	6.26%	\$ 63,435,695	3.77%	\$ 50,444,585	-7.47%
2015	\$ 72,170,510	\$ 2,996,115	4.15%	\$ 69,174,395	2.22%	\$ 36,821,124	-27.01%
2016	\$ 77,190,125	\$ 6,533,770	8.46%	\$ 70,656,355	-2.10%	\$ 34,410,027	-6.55%
2017	\$ 77,983,705	\$ 581,975	0.75%	\$ 77,401,730	0.27%	\$ 34,093,177	-0.92%
<b>Ann %chg</b>	7.35%			<b>Average</b>	<b>2.49%</b>	<b>-1.46%</b>	<b>-0.64%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	11.03%	13.91%	-1.68%
2009	14.57%	15.55%	-6.29%
2010	18.55%	26.85%	-1.82%
2011	27.38%	32.04%	3.21%
2012	30.76%	38.96%	23.05%
2013	48.85%	59.28%	38.83%
2014	65.28%	76.32%	28.46%
2015	80.23%	88.04%	-6.23%
2016	84.09%	101.11%	-12.37%
2017	101.67%	103.18%	-13.18%

County Number: 30  
 County Name: Fillmore

**30 Fillmore**  
**AGRICULTURAL LAND**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 42  
Total Sales Price : 45,310,851  
Total Adj. Sales Price : 45,310,851  
Total Assessed Value : 32,704,190  
Avg. Adj. Sales Price : 1,078,830  
Avg. Assessed Value : 778,671

MEDIAN : 73  
WGT. MEAN : 72  
MEAN : 74  
COD : 13.06  
PRD : 101.87

COV : 17.61  
STD : 12.95  
Avg. Abs. Dev : 09.50  
MAX Sales Ratio : 106.42  
MIN Sales Ratio : 36.13

95% Median C.I. : 69.04 to 77.79  
95% Wgt. Mean C.I. : 67.83 to 76.52  
95% Mean C.I. : 69.61 to 77.45

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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-14 To 31-DEC-14	7	69.94	68.49	67.02	10.45	102.19	56.52	78.22	56.52 to 78.22	1,286,184	861,959
01-JAN-15 To 31-MAR-15	1	60.16	60.16	60.16	00.00	100.00	60.16	60.16	N/A	1,700,000	1,022,760
01-APR-15 To 30-JUN-15	4	70.59	64.57	60.46	22.07	106.80	36.13	80.98	N/A	784,926	474,551
01-JUL-15 To 30-SEP-15											
01-OCT-15 To 31-DEC-15	3	80.32	76.88	77.00	06.56	99.84	67.26	83.07	N/A	794,257	611,577
01-JAN-16 To 31-MAR-16	6	69.75	68.13	66.92	10.14	101.81	57.69	77.79	57.69 to 77.79	1,394,900	933,500
01-APR-16 To 30-JUN-16	3	69.75	69.91	69.87	02.04	100.06	67.86	72.11	N/A	1,461,240	1,020,963
01-JUL-16 To 30-SEP-16	2	71.98	71.98	71.73	05.49	100.35	68.03	75.93	N/A	1,425,600	1,022,640
01-OCT-16 To 31-DEC-16	6	74.20	79.12	78.04	12.04	101.38	67.32	103.26	67.32 to 103.26	761,200	594,022
01-JAN-17 To 31-MAR-17	4	82.69	85.21	86.58	13.33	98.42	69.04	106.42	N/A	1,480,400	1,281,770
01-APR-17 To 30-JUN-17	4	74.95	76.71	82.11	15.85	93.42	58.38	98.57	N/A	500,743	411,183
01-JUL-17 To 30-SEP-17	2	87.43	87.43	87.93	01.11	99.43	86.46	88.40	N/A	494,500	434,838
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	12	66.54	66.49	64.69	15.43	102.78	36.13	80.98	59.51 to 78.22	1,153,583	746,223
01-OCT-15 To 30-SEP-16	14	70.93	70.94	69.74	08.15	101.72	57.69	83.07	66.41 to 77.79	1,284,792	895,993
01-OCT-16 To 30-SEP-17	16	78.97	81.08	83.12	13.42	97.55	58.38	106.42	70.82 to 88.40	842,548	700,351
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	8	73.29	68.64	65.85	16.76	104.24	36.13	83.07	36.13 to 83.07	902,809	594,462
01-JAN-16 To 31-DEC-16	17	72.11	72.77	70.76	09.07	102.84	57.69	103.26	67.32 to 75.99	1,186,560	839,606
<u>ALL</u>	42	72.75	73.53	72.18	13.06	101.87	36.13	106.42	69.04 to 77.79	1,078,830	778,671

**AREA (MARKET)**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	36	73.91	73.61	72.21	13.64	101.94	36.13	106.42	68.03 to 78.22	1,178,386	850,869
2	6	71.85	73.03	71.75	08.06	101.78	63.13	83.07	63.13 to 83.07	481,495	345,483
<u>ALL</u>	42	72.75	73.53	72.18	13.06	101.87	36.13	106.42	69.04 to 77.79	1,078,830	778,671

**30 Fillmore**  
**AGRICULTURAL LAND**

**PAD 2018 R&O Statistics (Using 2018 Values)**

Qualified

Date Range: 10/1/2014 To 9/30/2017 Posted on: 2/20/2018

Number of Sales : 42  
Total Sales Price : 45,310,851  
Total Adj. Sales Price : 45,310,851  
Total Assessed Value : 32,704,190  
Avg. Adj. Sales Price : 1,078,830  
Avg. Assessed Value : 778,671

MEDIAN : 73  
WGT. MEAN : 72  
MEAN : 74  
COD : 13.06  
PRD : 101.87

COV : 17.61  
STD : 12.95  
Avg. Abs. Dev : 09.50  
MAX Sales Ratio : 106.42  
MIN Sales Ratio : 36.13

95% Median C.I. : 69.04 to 77.79  
95% Wgt. Mean C.I. : 67.83 to 76.52  
95% Mean C.I. : 69.61 to 77.45

Printed:3/22/2018 10:28:15AM

**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
<b>Irrigated</b>											
County	9	78.22	78.60	78.78	10.37	99.77	57.69	106.42	67.86 to 86.04	1,273,536	1,003,259
1	9	78.22	78.60	78.78	10.37	99.77	57.69	106.42	67.86 to 86.04	1,273,536	1,003,259
<b>Dry</b>											
County	3	80.98	82.02	81.45	03.24	100.70	78.61	86.46	N/A	315,568	257,023
1	2	82.54	82.54	81.71	04.76	101.02	78.61	86.46	N/A	302,500	247,178
2	1	80.98	80.98	80.98	00.00	100.00	80.98	80.98	N/A	341,705	276,715
<b>ALL</b>	<b>42</b>	<b>72.75</b>	<b>73.53</b>	<b>72.18</b>	<b>13.06</b>	<b>101.87</b>	<b>36.13</b>	<b>106.42</b>	<b>69.04 to 77.79</b>	<b>1,078,830</b>	<b>778,671</b>

**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
<b>Irrigated</b>											
County	29	72.11	72.60	72.40	12.73	100.28	36.13	106.42	67.86 to 77.79	1,290,360	934,276
1	29	72.11	72.60	72.40	12.73	100.28	36.13	106.42	67.86 to 77.79	1,290,360	934,276
<b>Dry</b>											
County	5	80.98	79.29	78.80	05.83	100.62	67.32	86.46	N/A	356,341	280,809
1	2	82.54	82.54	81.71	04.76	101.02	78.61	86.46	N/A	302,500	247,178
2	3	80.98	77.12	77.31	06.48	99.75	67.32	83.07	N/A	392,235	303,230
<b>ALL</b>	<b>42</b>	<b>72.75</b>	<b>73.53</b>	<b>72.18</b>	<b>13.06</b>	<b>101.87</b>	<b>36.13</b>	<b>106.42</b>	<b>69.04 to 77.79</b>	<b>1,078,830</b>	<b>778,671</b>

## Fillmore County 2018 Average Acre Value Comparison

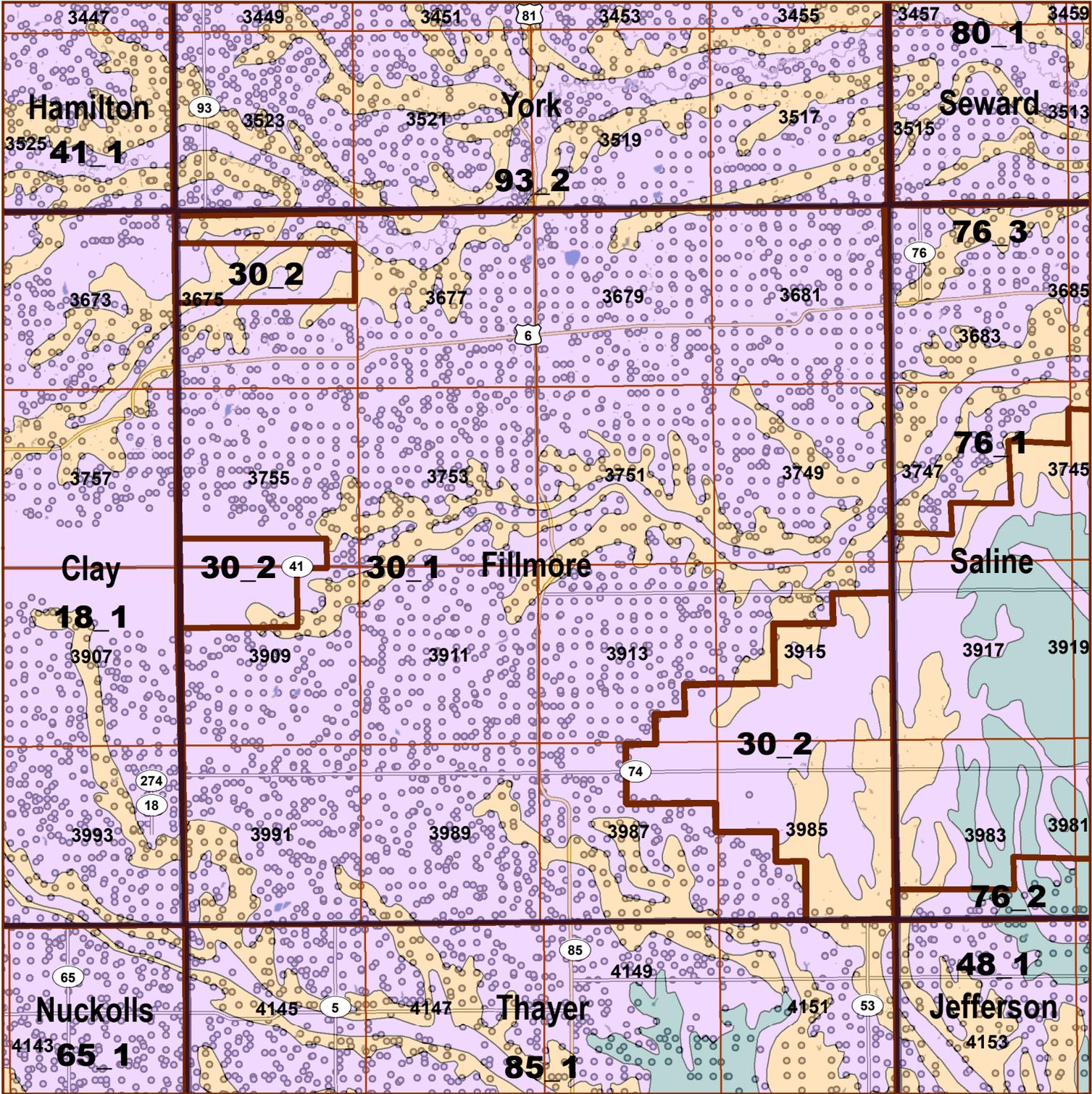
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Fillmore	1	7000	6900	6800	6700	6400	n/a	6000	5850	<b>6774</b>
Clay	1	6285	6285	6155	6155	5695	n/a	5560	5560	<b>6148</b>
Hamilton	1	6450	6439	6425	6400	6373	6375	6341	6350	<b>6430</b>
Saline	3	7197	7099	7094	6969	6397	5500	5494	5245	<b>6863</b>
Seward	1	7600	7500	7200	7149	6900	n/a	5300	4789	<b>7065</b>
Thayer	1	6900	6800	6750	6450	6250	6050	6000	5900	<b>6580</b>
York	1	7300	7100	6940	6940	6380	n/a	6200	6200	<b>7034</b>
Fillmore	2	7000	6900	6800	6700	6400	6200	6000	5850	<b>6783</b>
Clay	1	6285	6285	6155	6155	5695	n/a	5560	5560	<b>6148</b>
Saline	1	4700	4676	3849	3849	3799	3800	3650	3650	<b>4229</b>
Thayer	1	6900	6800	6750	6450	6250	6050	6000	5900	<b>6580</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Fillmore	1	4055	4015	3915	3865	3695	n/a	3420	3355	<b>3902</b>
Clay	1	3245	2970	2860	2775	2685	n/a	2600	2600	<b>2922</b>
Hamilton	1	5000	5000	4800	4800	4700	4700	4600	4600	<b>4887</b>
Saline	3	4295	4291	3949	3893	3818	3398	3393	3247	<b>3973</b>
Seward	1	5900	5800	5300	5300	5300	3850	3800	2900	<b>5215</b>
Thayer	1	4425	4425	4225	4225	3900	3850	3850	3850	<b>4218</b>
York	1	5376	5376	4900	4900	4700	n/a	4600	4600	<b>5100</b>
Fillmore	2	3755	3705	3605	3525	3390	3250	3115	3055	<b>3605</b>
Clay	1	3245	2970	2860	2775	2685	n/a	2600	2600	<b>2922</b>
Saline	1	3997	3997	3723	3723	3522	3302	3224	3115	<b>3748</b>
Thayer	1	4425	4425	4225	4225	3900	3850	3850	3850	<b>4218</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Fillmore	1	1660	1641	1580	1520	1532	n/a	1401	1400	<b>1488</b>
Clay	1	1455	1455	1455	1455	1380	n/a	1380	1235	<b>1332</b>
Hamilton	1	2300	2300	2200	2200	2100	2100	2000	2000	<b>2081</b>
Saline	3	1974	1999	1973	1974	1925	1724	1698	1598	<b>1802</b>
Seward	1	2101	2096	2002	2000	1799	1800	1701	1600	<b>1742</b>
Thayer	1	1420	1420	1400	1385	1385	1385	1385	1370	<b>1386</b>
York	1	2120	2052	1804	1801	1685	n/a	1564	1559	<b>1670</b>
Fillmore	2	1660	1640	1580	1520	1500	1420	1400	1400	<b>1496</b>
Clay	1	1455	1455	1455	1455	1380	n/a	1380	1235	<b>1332</b>
Saline	1	1990	1998	1974	1974	1923	1698	1699	1589	<b>1799</b>
Thayer	1	1420	1420	1400	1385	1385	1385	1385	1370	<b>1386</b>

County	Mkt Area	CRP	TIMBER	WASTE
Fillmore	1	n/a	n/a	203
Clay	1	n/a	n/a	n/a
Hamilton	1	n/a	n/a	900
Saline	3	n/a	519	107
Seward	1	2551	600	100
Thayer	1	3024	500	200
York	1	n/a	n/a	600
Fillmore	2	n/a	n/a	195
Clay	1	n/a	n/a	n/a
Saline	1	n/a	517	100
Thayer	1	3024	500	200

Source: 2018 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.  
CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.



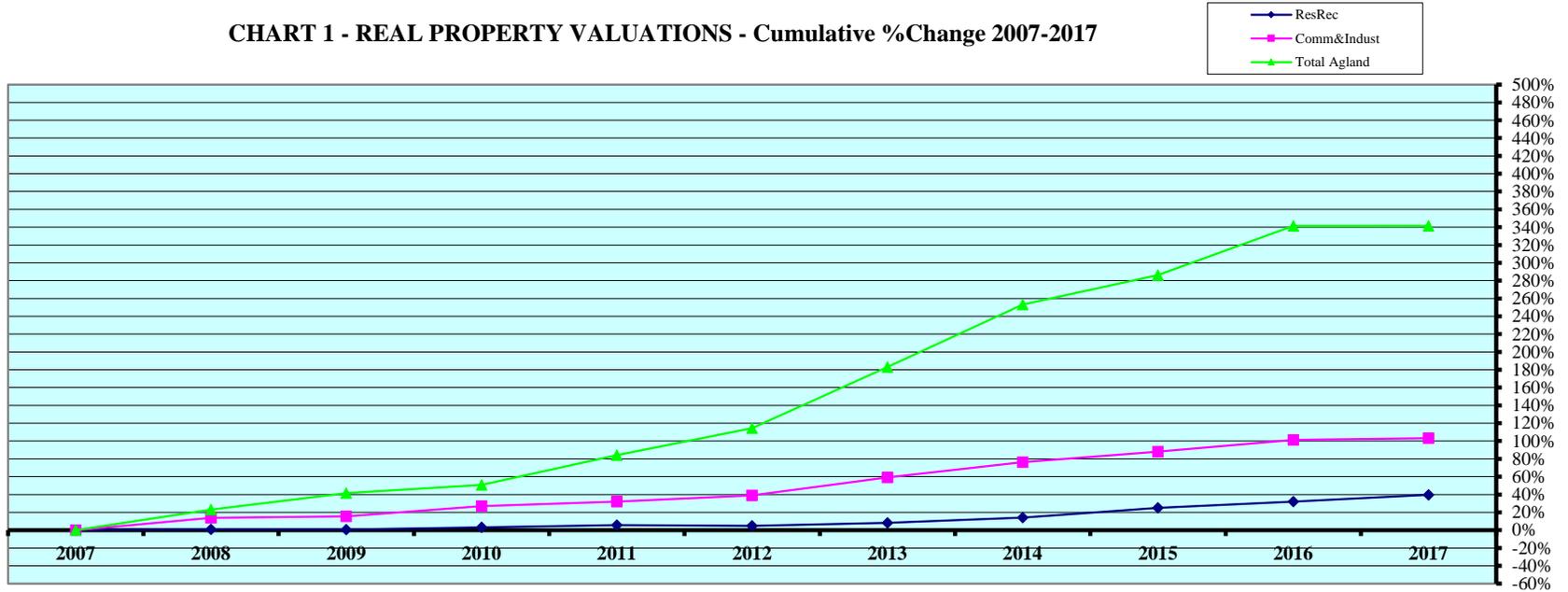
**Legend**

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

**Fillmore County Map**



**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2007-2017**



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2007	133,028,989	--	--	--	38,381,260	--	--	--	462,217,940	--	--	--
2008	134,153,381	1,124,392	0.85%	0.85%	43,720,360	5,339,100	13.91%	13.91%	569,294,630	107,076,690	23.17%	23.17%
2009	134,047,566	-105,815	-0.08%	0.77%	44,350,675	630,315	1.44%	15.55%	654,110,735	84,816,105	14.90%	41.52%
2010	137,309,140	3,261,574	2.43%	3.22%	48,686,600	4,335,925	9.78%	26.85%	697,386,255	43,275,520	6.62%	50.88%
2011	140,522,840	3,213,700	2.34%	5.63%	50,677,280	1,990,680	4.09%	32.04%	850,782,210	153,395,955	22.00%	84.07%
2012	139,347,735	-1,175,105	-0.84%	4.75%	53,334,845	2,657,565	5.24%	38.96%	991,174,565	140,392,355	16.50%	114.44%
2013	143,949,733	4,601,998	3.30%	8.21%	61,133,962	7,799,117	14.62%	59.28%	1,308,528,885	317,354,320	32.02%	183.10%
2014	151,618,607	7,668,874	5.33%	13.97%	67,672,165	6,538,203	10.69%	76.32%	1,631,796,795	323,267,910	24.70%	253.04%
2015	166,481,550	14,862,943	9.80%	25.15%	72,170,510	4,498,345	6.65%	88.04%	1,785,836,815	154,040,020	9.44%	286.36%
2016	175,437,795	8,956,245	5.38%	31.88%	77,190,125	5,019,615	6.96%	101.11%	2,040,379,140	254,542,325	14.25%	341.43%
2017	185,833,450	10,395,655	5.93%	39.69%	77,983,705	793,580	1.03%	103.18%	2,040,688,725	309,585	0.02%	341.50%

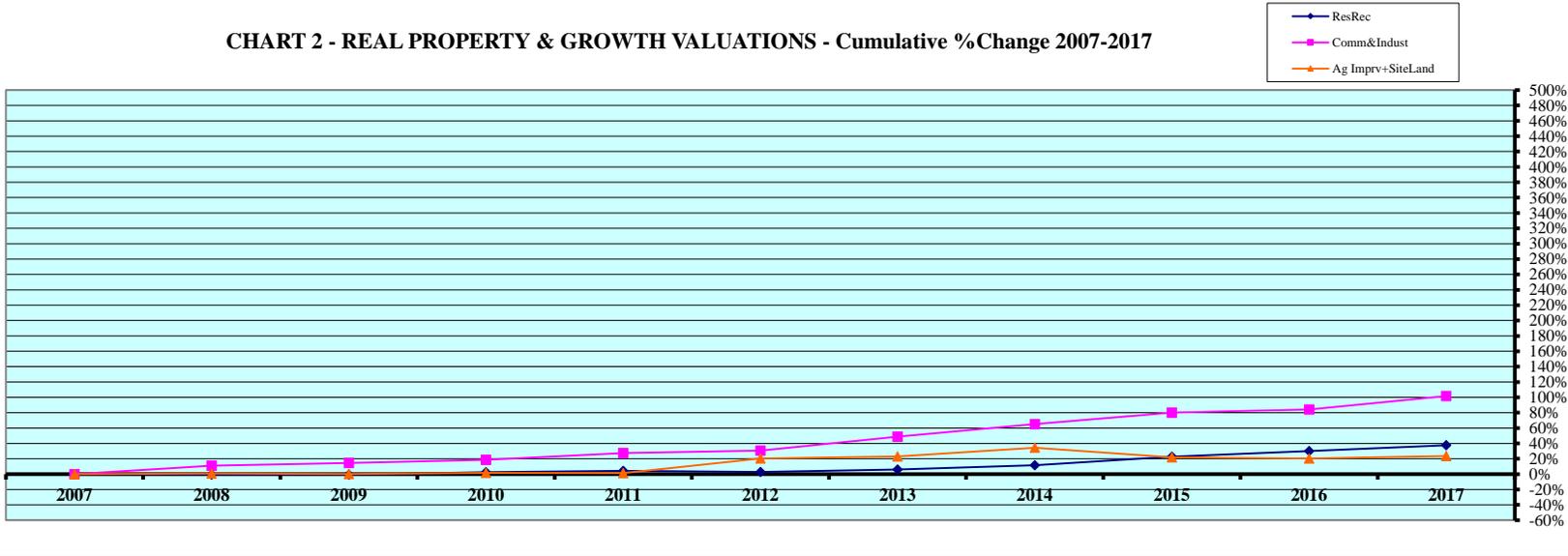
Rate Annual %chg: Residential & Recreational **3.40%** Commercial & Industrial **7.35%** Agricultural Land **16.01%**

Cnty# **30**  
County **FILLMORE**

**CHART 1**

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2007-2017



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2007	133,028,989	1,905,115	1.43%	131,123,874	--	--	38,381,260	674,435	1.76%	37,706,825	--	--
2008	134,153,381	2,162,235	1.61%	131,991,146	-0.78%	-0.78%	43,720,360	1,103,875	2.52%	42,616,485	11.03%	11.03%
2009	134,047,566	1,803,545	1.35%	132,244,021	-1.42%	-0.59%	44,350,675	378,770	0.85%	43,971,905	0.58%	14.57%
2010	137,309,140	998,110	0.73%	136,311,030	1.69%	2.47%	48,686,600	3,184,830	6.54%	45,501,770	2.60%	18.55%
2011	140,522,840	1,887,680	1.34%	138,635,160	0.97%	4.21%	50,677,280	1,787,200	3.53%	48,890,080	0.42%	27.38%
2012	139,347,735	2,504,614	1.80%	136,843,121	-2.62%	2.87%	53,334,845	3,148,817	5.90%	50,186,028	-0.97%	30.76%
2013	143,949,733	2,814,080	1.95%	141,135,653	1.28%	6.09%	61,133,962	4,005,020	6.55%	57,128,942	7.11%	48.85%
2014	151,618,607	3,236,605	2.13%	148,382,002	3.08%	11.54%	67,672,165	4,236,470	6.26%	63,435,695	3.77%	65.28%
2015	166,481,550	3,188,530	1.92%	163,293,020	7.70%	22.75%	72,170,510	2,996,115	4.15%	69,174,395	2.22%	80.23%
2016	175,437,795	2,592,405	1.48%	172,845,390	3.82%	29.93%	77,190,125	6,533,770	8.46%	70,656,355	-2.10%	84.09%
2017	185,833,450	2,790,020	1.50%	183,043,430	4.34%	37.60%	77,983,705	581,975	0.75%	77,401,730	0.27%	101.67%
Rate Ann%chg	3.40%			1.81%			7.35%			C & I w/o growth 2.49%		

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2007	32,793,375	29,181,301	61,974,676	983,645	1.59%	60,991,031	--	--
2008	33,191,030	30,129,025	63,320,055	915,655	1.45%	62,404,400	0.69%	0.69%
2009	32,809,835	31,142,353	63,952,188	1,802,605	2.82%	62,149,583	-1.85%	0.28%
2010	32,507,570	32,220,188	64,727,758	1,723,967	2.66%	63,003,791	-1.48%	1.66%
2011	31,989,135	35,901,094	67,890,229	4,983,755	7.34%	62,906,474	-2.81%	1.50%
2012	33,834,765	44,483,786	78,318,551	3,787,150	4.84%	74,531,401	9.78%	20.26%
2013	34,194,405	46,756,001	80,950,406	4,754,600	5.87%	76,195,806	-2.71%	22.95%
2014	35,613,845	52,818,706	88,432,551	5,174,880	5.85%	83,257,671	2.85%	34.34%
2015	26,917,900	51,407,368	78,325,268	2,797,960	3.57%	75,527,308	-14.59%	21.87%
2016	26,204,620	50,896,815	77,101,435	2,553,344	3.31%	74,548,091	-4.82%	20.29%
2017	26,289,175	52,947,590	79,236,765	2,566,315	3.24%	76,670,450	-0.56%	23.71%
Rate Ann%chg	-2.19%	6.14%	2.49%	Ag Imprv+Site w/o growth		-1.55%		

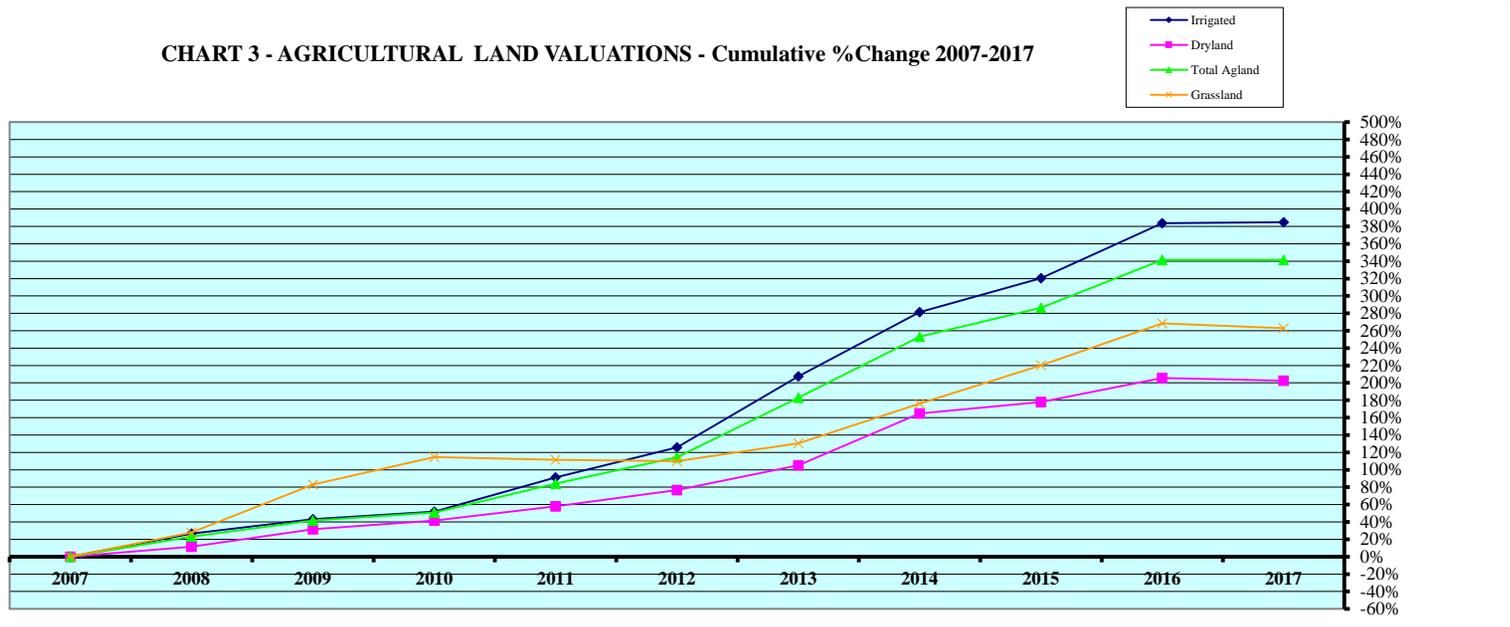
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2007 - 2017 CTL Growth Value; 2007-2017 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

Cnty# 30  
County FILLMORE

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2007-2017



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	349,636,130	--	--	--	101,929,435	--	--	--	9,955,095	--	--	--
2008	442,436,585	92,800,455	26.54%	26.54%	113,565,600	11,636,165	11.42%	11.42%	12,735,205	2,780,110	27.93%	27.93%
2009	501,086,385	58,649,800	13.26%	43.32%	134,252,240	20,686,640	18.22%	31.71%	18,207,700	5,472,495	42.97%	82.90%
2010	531,004,670	29,918,285	5.97%	51.87%	144,365,565	10,113,325	7.53%	41.63%	21,373,885	3,166,185	17.39%	114.70%
2011	668,040,405	137,035,735	25.81%	91.07%	161,039,905	16,674,340	11.55%	57.99%	21,056,625	-217,260	-1.48%	111.52%
2012	789,425,535	121,385,130	18.17%	125.78%	180,007,610	18,967,705	11.78%	76.60%	20,904,405	-152,220	-0.72%	109.99%
2013	1,075,469,440	286,043,905	36.23%	207.60%	209,264,815	29,257,205	16.25%	105.30%	22,943,115	2,038,710	9.75%	130.47%
2014	1,333,514,770	258,045,330	23.99%	281.40%	269,950,525	60,685,710	29.00%	164.84%	27,499,205	4,556,090	19.86%	176.23%
2015	1,469,480,735	135,965,965	10.20%	320.29%	283,454,800	13,504,275	5.00%	178.09%	31,865,180	4,365,975	15.88%	220.09%
2016	1,691,182,320	221,701,585	15.09%	383.70%	311,529,860	28,075,060	9.90%	205.63%	36,678,345	4,813,165	15.10%	268.44%
2017	1,695,259,955	4,077,635	0.24%	384.86%	308,349,325	-3,180,535	-1.02%	202.51%	36,114,610	-563,735	-1.54%	262.78%

Rate Ann.%chg: Irrigated  Dryland  Grassland

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2007	132,890	--	--	--	564,390	--	--	--	462,217,940	--	--	--
2008	78,735	-54,155	-40.75%	-40.75%	478,505	-85,885	-15.22%	-15.22%	569,294,630	107,076,690	23.17%	23.17%
2009	80,715	1,980	2.51%	-39.26%	483,695	5,190	1.08%	-14.30%	654,110,735	84,816,105	14.90%	41.52%
2010	158,195	77,480	95.99%	19.04%	483,940	245	0.05%	-14.25%	697,386,255	43,275,520	6.62%	50.88%
2011	170,735	12,540	7.93%	28.48%	474,540	-9,400	-1.94%	-15.92%	850,782,210	153,395,955	22.00%	84.07%
2012	307,530	136,795	80.12%	131.42%	529,485	54,945	11.58%	-6.18%	991,174,565	140,392,355	16.50%	114.44%
2013	321,870	14,340	4.66%	142.21%	529,645	160	0.03%	-6.16%	1,308,528,885	317,354,320	32.02%	183.10%
2014	322,100	230	0.07%	142.38%	510,195	-19,450	-3.67%	-9.60%	1,631,796,795	323,267,910	24.70%	253.04%
2015	603,870	281,770	87.48%	354.41%	432,230	-77,965	-15.28%	-23.42%	1,785,836,815	154,040,020	9.44%	286.36%
2016	617,720	13,850	2.29%	364.84%	370,895	-61,335	-14.19%	-34.28%	2,040,379,140	254,542,325	14.25%	341.43%
2017	594,700	-23,020	-3.73%	347.51%	370,135	-760	-0.20%	-34.42%	2,040,688,725	309,585	0.02%	341.50%

Cnty#   
County

Rate Ann.%chg: Total Agric Land

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2007-2017** (from County Abstract Reports)<sup>(1)</sup>

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	345,026,175	215,643	1,600			104,330,700	95,323	1,094			10,068,245	28,530	353		
2008	443,222,865	221,894	1,997	24.84%	24.84%	113,158,570	91,650	1,235	12.81%	12.81%	12,695,205	27,417	463	31.21%	31.21%
2009	500,895,815	222,920	2,247	12.49%	40.44%	134,590,095	90,669	1,484	20.23%	35.63%	18,097,485	27,267	664	43.34%	88.08%
2010	530,646,470	223,806	2,371	5.52%	48.19%	144,535,050	89,785	1,610	8.45%	47.08%	21,334,225	27,044	789	18.86%	123.54%
2011	667,724,025	224,800	2,970	25.28%	85.65%	161,160,510	89,060	1,810	12.41%	65.33%	21,018,510	26,628	789	0.06%	123.68%
2012	789,678,715	227,022	3,478	17.11%	117.40%	179,658,315	87,231	2,060	13.82%	88.18%	20,740,000	26,272	789	0.01%	123.71%
2013	1,073,941,380	229,606	4,677	34.47%	192.33%	209,916,770	85,219	2,463	19.60%	125.06%	23,083,670	25,951	890	12.67%	152.06%
2014	1,331,694,210	234,627	5,676	21.35%	254.74%	271,500,890	80,750	3,362	36.50%	207.20%	27,617,175	25,343	1,090	22.51%	208.80%
2015	1,469,280,205	237,952	6,175	8.79%	285.92%	284,811,475	77,823	3,660	8.85%	234.38%	31,929,545	24,734	1,291	18.46%	265.81%
2016	1,692,884,840	239,306	7,074	14.57%	342.14%	311,512,895	76,766	4,058	10.88%	270.76%	36,589,575	24,537	1,491	15.51%	322.56%
2017	1,695,077,885	239,617	7,074	0.00%	342.14%	308,430,595	76,021	4,057	-0.02%	270.69%	36,184,715	24,266	1,491	0.00%	322.56%

Rate Annual %chg Average Value/Acre: **16.03%**

**14.00%**

**15.50%**

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2007	185,410	3,496	53			411,190	514	800			460,021,720	343,506	1,339		
2008	156,780	2,500	63	18.23%	18.23%	419,365	557	752	-5.94%	-5.94%	569,652,785	344,018	1,656	23.65%	23.65%
2009	162,125	2,607	62	-0.82%	17.26%	412,190	548	752	-0.10%	-6.04%	654,157,710	344,012	1,902	14.84%	41.99%
2010	295,610	2,678	110	77.47%	108.10%	418,770	557	752	0.10%	-5.95%	697,230,125	343,869	2,028	6.63%	51.40%
2011	307,390	2,796	110	-0.40%	107.27%	409,370	548	747	-0.71%	-6.61%	850,619,805	343,832	2,474	22.01%	84.73%
2012	306,560	2,788	110	0.03%	107.33%	408,580	547	747	-0.01%	-6.62%	990,792,170	343,859	2,881	16.47%	115.16%
2013	306,750	2,790	110	-0.01%	107.30%	395,105	509	777	3.99%	-2.90%	1,307,643,675	344,075	3,800	31.90%	183.79%
2014	319,330	2,915	110	-0.35%	106.57%	375,745	485	775	-0.22%	-3.11%	1,631,507,350	344,120	4,741	24.75%	254.03%
2015	607,470	2,970	205	86.72%	285.71%	357,795	456	785	1.26%	-1.89%	1,786,986,490	343,934	5,196	9.59%	287.97%
2016	618,375	3,035	204	-0.40%	284.16%	370,895	491	755	-3.81%	-5.62%	2,041,976,580	344,135	5,934	14.20%	343.08%
2017	595,980	2,942	203	-0.58%	281.92%	369,975	490	755	-0.01%	-5.64%	2,040,659,150	343,336	5,944	0.17%	343.82%

**30**  
**FILLMORE**

Rate Annual %chg Average Value/Acre: **16.07%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2007 - 2017 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

**CHART 4**

CHART 5 - 2017 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
5,890	FILLMORE	125,547,482	17,498,760	14,367,106	185,833,450	66,641,970	11,341,735	0	2,040,688,725	26,289,175	52,947,590	0	2,541,155,993
cnty sectorvalue % of total value:		4.94%	0.69%	0.57%	7.31%	2.62%	0.45%		80.31%	1.03%	2.08%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
591	EXETER	4,643,632	469,683	711,035	17,001,500	5,574,128	0	0	171,385	43,865	33,905	0	28,649,133
10.03%	%sector of county sector	3.70%	2.68%	4.95%	9.15%	8.36%			0.01%	0.17%	0.06%		1.13%
	%sector of municipality	16.21%	1.64%	2.48%	59.34%	19.46%			0.60%	0.15%	0.12%		100.00%
560	FAIRMONT	29,291,922	678,978	1,415,426	12,264,555	5,116,750	383,800	0	282,110	0	16,390	0	49,449,931
9.51%	%sector of county sector	23.33%	3.88%	9.85%	6.60%	7.68%	3.38%		0.01%		0.03%		1.95%
	%sector of municipality	59.24%	1.37%	2.86%	24.80%	10.35%	0.78%		0.57%		0.03%		100.00%
2,217	GENEVA	5,182,385	869,116	65,361	76,534,580	25,320,557	6,836,495	0	424,835	0	0	0	115,233,329
37.64%	%sector of county sector	4.13%	4.97%	0.45%	41.18%	37.99%	60.28%		0.02%				4.53%
	%sector of municipality	4.50%	0.75%	0.06%	66.42%	21.97%	5.93%		0.37%				100.00%
126	GRAFTON	120,532	215,167	424,897	2,917,440	2,628,400	0	0	242,580	0	36,950	0	6,585,966
2.14%	%sector of county sector	0.10%	1.23%	2.96%	1.57%	3.94%			0.01%		0.07%		0.26%
	%sector of municipality	1.83%	3.27%	6.45%	44.30%	39.91%			3.68%		0.56%		100.00%
285	MILLIGAN	295,206	115,954	12,785	6,675,725	5,994,005	0	0	0	0	0	0	13,093,675
4.84%	%sector of county sector	0.24%	0.66%	0.09%	3.59%	8.99%							0.52%
	%sector of municipality	2.25%	0.89%	0.10%	50.98%	45.78%							100.00%
115	OHIOWA	35,634	40,371	5,093	1,348,400	2,851,470	0	0	38,350	0	0	0	4,319,318
1.95%	%sector of county sector	0.03%	0.23%	0.04%	0.73%	4.28%			0.00%				0.17%
	%sector of municipality	0.82%	0.93%	0.12%	31.22%	66.02%			0.89%				100.00%
341	SHICKLEY	438,971	147,747	44,552	12,824,415	2,695,120	156,765	0	31,905	0	0	0	16,339,475
5.79%	%sector of county sector	0.35%	0.84%	0.31%	6.90%	4.04%	1.38%		0.00%				0.64%
	%sector of municipality	2.69%	0.90%	0.27%	78.49%	16.49%	0.96%		0.20%				100.00%
29	STRANG	561,084	2,141	270	498,005	317,725	0	0	5,805	66,025	30,305	0	1,481,360
0.49%	%sector of county sector	0.45%	0.01%	0.00%	0.27%	0.48%			0.00%	0.25%	0.06%		0.06%
	%sector of municipality	37.88%	0.14%	0.02%	33.62%	21.45%			0.39%	4.46%	2.05%		100.00%
4,264	Total Municipalities	40,569,366	2,539,157	2,679,419	130,064,620	50,498,155	7,377,060	0	1,196,970	109,890	117,550	0	235,152,187
72.39%	%all municip.sectors of cnty	32.31%	14.51%	18.65%	69.99%	75.78%	65.04%		0.06%	0.42%	0.22%		9.25%

Sources: 2017 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2017 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2018

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 6,832</b>	<b>Value : 2,304,643,440</b>	<b>Growth 7,160,420</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	306	835,025	51	904,390	255	4,489,535	612	6,228,950	
<b>02. Res Improve Land</b>	1,945	7,845,405	59	829,005	263	3,859,700	2,267	12,534,110	
<b>03. Res Improvements</b>	1,956	123,362,445	62	8,904,595	280	39,868,310	2,298	172,135,350	
<b>04. Res Total</b>	2,262	132,042,875	113	10,637,990	535	48,217,545	2,910	190,898,410	2,366,395
<b>% of Res Total</b>	77.73	69.17	3.88	5.57	18.38	25.26	42.59	8.28	33.05
<b>05. Com UnImp Land</b>	63	302,125	10	473,305	7	578,310	80	1,353,740	
<b>06. Com Improve Land</b>	399	2,302,035	40	999,135	11	483,620	450	3,784,790	
<b>07. Com Improvements</b>	409	50,606,460	41	7,915,235	15	4,870,745	465	63,392,440	
<b>08. Com Total</b>	472	53,210,620	51	9,387,675	22	5,932,675	545	68,530,970	2,006,180
<b>% of Com Total</b>	86.61	77.64	9.36	13.70	4.04	8.66	7.98	2.97	28.02
<b>09. Ind UnImp Land</b>	3	1,137,380	1	51,570	0	0	4	1,188,950	
<b>10. Ind Improve Land</b>	1	7,200	10	568,425	1	42,240	12	617,865	
<b>11. Ind Improvements</b>	1	149,565	10	9,063,905	1	318,870	12	9,532,340	
<b>12. Ind Total</b>	4	1,294,145	11	9,683,900	1	361,110	16	11,339,155	0
<b>% of Ind Total</b>	25.00	11.41	68.75	85.40	6.25	3.18	0.23	0.49	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	2,262	132,042,875	113	10,637,990	535	48,217,545	2,910	190,898,410	2,366,395
<b>% of Res &amp; Rec Total</b>	77.73	69.17	3.88	5.57	18.38	25.26	42.59	8.28	33.05
<b>Com &amp; Ind Total</b>	476	54,504,765	62	19,071,575	23	6,293,785	561	79,870,125	2,006,180
<b>% of Com &amp; Ind Total</b>	84.85	68.24	11.05	23.88	4.10	7.88	8.21	3.47	28.02
<b>17. Taxable Total</b>	2,738	186,547,640	175	29,709,565	558	54,511,330	3,471	270,768,535	4,372,575
<b>% of Taxable Total</b>	78.88	68.90	5.04	10.97	16.08	20.13	50.81	11.75	61.07

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	2,280	244,260	1	305,085	13,802,085
20. Industrial	2	1,081,580	61,052,080	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	364,275	408,855	3	671,640	14,455,200
20. Industrial	0	0	0	2	1,081,580	61,052,080
21. Other	0	0	0	0	0	0
22. Total Sch II				5	1,753,220	75,507,280

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	214	33	82	329

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	47	720,385	291	141,101,895	2,249	1,361,073,675	2,587	1,502,895,955
28. Ag-Improved Land	7	151,450	74	43,126,885	603	416,675,835	684	459,954,170
29. Ag Improvements	7	219,145	79	7,364,420	688	63,441,215	774	71,024,780
30. Ag Total							3,361	2,033,874,905

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	2	2.00	30,000	36	37.00	555,000	
33. HomeSite Improvements	3	0.00	89,890	36	0.00	2,675,820	
34. HomeSite Total							
35. FarmSite UnImp Land	2	1.43	5,720	31	69.92	245,040	
36. FarmSite Improv Land	5	5.02	20,080	61	242.64	880,295	
37. FarmSite Improvements	6	0.00	129,255	75	0.00	4,688,600	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	260	618.29	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	19	19.01	285,150	19	19.01	285,150	
32. HomeSite Improv Land	300	302.19	4,532,850	338	341.19	5,117,850	
33. HomeSite Improvements	309	0.00	22,278,295	348	0.00	25,044,005	636,930
34. HomeSite Total				<b>367</b>	<b>360.20</b>	<b>30,447,005</b>	
35. FarmSite UnImp Land	176	441.23	1,420,990	209	512.58	1,671,750	
36. FarmSite Improv Land	518	1,963.64	6,959,250	584	2,211.30	7,859,625	
37. FarmSite Improvements	658	0.00	41,162,920	739	0.00	45,980,775	2,150,915
38. FarmSite Total				<b>948</b>	<b>2,723.88</b>	<b>55,512,150</b>	
39. Road & Ditches	2,626	7,235.54	0	2,886	7,853.83	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				<b>1,315</b>	<b>10,937.91</b>	<b>85,959,155</b>	<b>2,787,845</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	2	253.30	498,310
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	5	640.02	2,195,290	7	893.32	2,693,600

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	6,417.80	2.75%	44,924,600	2.84%	7,000.00
46. 1A	131,156.77	56.20%	904,981,815	57.25%	6,900.00
47. 2A1	45,353.93	19.43%	308,406,775	19.51%	6,800.00
48. 2A	15,645.05	6.70%	104,821,780	6.63%	6,700.00
49. 3A1	23,359.55	10.01%	149,501,095	9.46%	6,400.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	8,439.14	3.62%	50,634,840	3.20%	6,000.00
52. 4A	2,997.10	1.28%	17,533,150	1.11%	5,850.04
53. Total	233,369.34	100.00%	1,580,804,055	100.00%	6,773.83
<b>Dry</b>					
54. 1D1	1,761.32	4.34%	7,142,175	4.51%	4,055.01
55. 1D	21,947.42	54.13%	88,119,020	55.70%	4,015.01
56. 2D1	5,541.97	13.67%	21,696,850	13.71%	3,915.01
57. 2D	2,675.42	6.60%	10,340,480	6.54%	3,864.99
58. 3D1	5,436.76	13.41%	20,088,825	12.70%	3,695.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,086.32	5.15%	7,135,255	4.51%	3,420.02
61. 4D	1,098.48	2.71%	3,685,420	2.33%	3,355.02
62. Total	40,547.69	100.00%	158,208,025	100.00%	3,901.78
<b>Grass</b>					
63. 1G1	583.52	3.81%	968,630	4.25%	1,659.98
64. 1G	2,303.84	15.04%	3,780,295	16.58%	1,640.87
65. 2G1	1,507.99	9.84%	2,382,590	10.45%	1,579.98
66. 2G	1,343.47	8.77%	2,042,030	8.96%	1,519.97
67. 3G1	1,599.16	10.44%	2,450,320	10.75%	1,532.25
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	2,057.67	13.43%	2,882,050	12.64%	1,400.64
70. 4G	5,925.81	38.68%	8,296,110	36.38%	1,400.00
71. Total	15,321.46	100.00%	22,802,025	100.00%	1,488.24
<b>Irrigated Total</b>					
	233,369.34	79.82%	1,580,804,055	89.68%	6,773.83
<b>Dry Total</b>					
	40,547.69	13.87%	158,208,025	8.98%	3,901.78
<b>Grass Total</b>					
	15,321.46	5.24%	22,802,025	1.29%	1,488.24
72. Waste	2,748.00	0.94%	558,035	0.03%	203.07
73. Other	371.90	0.13%	280,440	0.02%	754.07
74. Exempt	86.54	0.03%	0	0.00%	0.00
75. Market Area Total	292,358.39	100.00%	1,762,652,580	100.00%	6,029.08

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,329.50	19.84%	9,306,500	20.48%	7,000.00
46. 1A	2,819.24	42.08%	19,452,770	42.80%	6,900.00
47. 2A1	1,112.05	16.60%	7,561,960	16.64%	6,800.02
48. 2A	360.37	5.38%	2,414,475	5.31%	6,699.99
49. 3A1	662.47	9.89%	4,239,775	9.33%	6,399.95
50. 3A	8.19	0.12%	50,780	0.11%	6,200.24
51. 4A1	219.96	3.28%	1,319,740	2.90%	5,999.91
52. 4A	187.92	2.80%	1,099,345	2.42%	5,850.07
53. Total	6,699.70	100.00%	45,445,345	100.00%	6,783.19
<b>Dry</b>					
54. 1D1	1,772.57	5.05%	6,656,025	5.26%	3,755.01
55. 1D	18,545.18	52.86%	68,709,935	54.33%	3,705.00
56. 2D1	5,535.22	15.78%	19,954,470	15.78%	3,605.00
57. 2D	2,981.79	8.50%	10,510,855	8.31%	3,525.02
58. 3D1	4,371.06	12.46%	14,817,910	11.72%	3,390.00
59. 3D	29.33	0.08%	95,335	0.08%	3,250.43
60. 4D1	1,370.89	3.91%	4,270,315	3.38%	3,114.99
61. 4D	476.56	1.36%	1,455,885	1.15%	3,054.99
62. Total	35,082.60	100.00%	126,470,730	100.00%	3,604.94
<b>Grass</b>					
63. 1G1	266.32	3.01%	442,095	3.34%	1,660.01
64. 1G	1,758.30	19.89%	2,883,635	21.81%	1,640.01
65. 2G1	734.94	8.31%	1,161,230	8.78%	1,580.03
66. 2G	1,011.02	11.44%	1,536,725	11.62%	1,519.97
67. 3G1	955.15	10.80%	1,432,720	10.84%	1,499.99
68. 3G	222.23	2.51%	315,570	2.39%	1,420.02
69. 4G1	1,270.80	14.38%	1,779,125	13.46%	1,400.00
70. 4G	2,621.23	29.65%	3,669,725	27.76%	1,400.00
71. Total	8,839.99	100.00%	13,220,825	100.00%	1,495.57
<b>Irrigated Total</b>					
	6,699.70	13.16%	45,445,345	24.53%	6,783.19
<b>Dry Total</b>					
	35,082.60	68.89%	126,470,730	68.27%	3,604.94
<b>Grass Total</b>					
	8,839.99	17.36%	13,220,825	7.14%	1,495.57
72. Waste	187.47	0.37%	36,485	0.02%	194.62
73. Other	118.51	0.23%	89,785	0.05%	757.62
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	50,928.27	100.00%	185,263,170	100.00%	3,637.73

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	65.97	452,365	21,533.69	146,244,150	218,469.38	1,479,552,885	240,069.04	1,626,249,400
<b>77. Dry Land</b>	82.74	329,545	8,813.28	33,001,820	66,734.27	251,347,390	75,630.29	284,678,755
<b>78. Grass</b>	20.98	34,125	2,083.85	3,162,220	22,056.62	32,826,505	24,161.45	36,022,850
<b>79. Waste</b>	0.00	0	208.22	49,365	2,727.25	545,155	2,935.47	594,520
<b>80. Other</b>	0.00	0	113.61	90,890	376.80	279,335	490.41	370,225
<b>81. Exempt</b>	0.00	0	15.44	0	71.10	0	86.54	0
<b>82. Total</b>	<b>169.69</b>	<b>816,035</b>	<b>32,752.65</b>	<b>182,548,445</b>	<b>310,364.32</b>	<b>1,764,551,270</b>	<b>343,286.66</b>	<b>1,947,915,750</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	240,069.04	69.93%	1,626,249,400	83.49%	6,774.09
<b>Dry Land</b>	75,630.29	22.03%	284,678,755	14.61%	3,764.08
<b>Grass</b>	24,161.45	7.04%	36,022,850	1.85%	1,490.92
<b>Waste</b>	2,935.47	0.86%	594,520	0.03%	202.53
<b>Other</b>	490.41	0.14%	370,225	0.02%	754.93
<b>Exempt</b>	86.54	0.03%	0	0.00%	0.00
<b>Total</b>	<b>343,286.66</b>	<b>100.00%</b>	<b>1,947,915,750</b>	<b>100.00%</b>	<b>5,674.31</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Exeter	59	75,720	289	363,100	289	16,907,670	348	17,346,490	375,565
83.2 Fairmont	47	76,100	251	345,715	251	12,061,930	298	12,483,745	199,060
83.3 Geneva	86	588,040	923	6,496,160	929	70,450,825	1,015	77,535,025	1,323,270
83.4 Grafton	20	9,195	70	30,820	71	3,345,310	91	3,385,325	1,235
83.5 Milligan	21	24,220	155	213,885	155	6,558,555	176	6,796,660	122,275
83.6 Ohioa	38	24,380	74	38,705	74	1,285,315	112	1,348,400	0
83.7 Rural	303	5,358,400	320	4,669,220	343	48,633,265	646	58,660,885	63,890
83.8 Shickley	19	63,945	163	366,340	164	12,413,590	183	12,843,875	281,100
83.9 Strang	19	8,950	22	10,165	22	478,890	41	498,005	0
84 Residential Total	612	6,228,950	2,267	12,534,110	2,298	172,135,350	2,910	190,898,410	2,366,395

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Commercial	2	763,580	1	2,215	1	14,645	3	780,440	1,865
85.2	Exeter	6	37,003	59	317,685	61	6,531,880	67	6,886,568	87,840
85.3	Fairmont	16	724,350	55	458,210	58	9,723,445	74	10,906,005	144,050
85.4	Geneva	23	350,027	179	2,183,385	180	28,140,360	203	30,673,772	345,565
85.5	Grafton	5	2,015	23	20,380	24	2,593,270	29	2,615,665	0
85.6	Milligan	3	4,585	37	100,705	37	5,888,715	40	5,994,005	0
85.7	Ohiowa	4	840	12	15,820	12	2,834,810	16	2,851,470	0
85.8	Rural	9	634,480	31	851,845	36	13,265,300	45	14,751,625	1,426,860
85.9	Shickley	8	17,270	60	447,575	61	3,624,920	69	4,089,765	0
85.10	Strang	8	8,540	5	4,835	7	307,435	15	320,810	0
86	Commercial Total	84	2,542,690	462	4,402,655	477	72,924,780	561	79,870,125	2,006,180

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	583.52	3.81%	968,630	4.25%	1,659.98
88. 1G	2,303.84	15.04%	3,780,295	16.58%	1,640.87
89. 2G1	1,507.99	9.84%	2,382,590	10.45%	1,579.98
90. 2G	1,343.47	8.77%	2,042,030	8.96%	1,519.97
91. 3G1	1,599.16	10.44%	2,450,320	10.75%	1,532.25
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	2,057.67	13.43%	2,882,050	12.64%	1,400.64
94. 4G	5,925.81	38.68%	8,296,110	36.38%	1,400.00
95. Total	15,321.46	100.00%	22,802,025	100.00%	1,488.24
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	15,321.46	100.00%	22,802,025	100.00%	1,488.24
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	15,321.46	100.00%	22,802,025	100.00%	1,488.24

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	266.32	3.01%	442,095	3.34%	1,660.01
88. 1G	1,758.30	19.89%	2,883,635	21.81%	1,640.01
89. 2G1	734.94	8.31%	1,161,230	8.78%	1,580.03
90. 2G	1,011.02	11.44%	1,536,725	11.62%	1,519.97
91. 3G1	955.15	10.80%	1,432,720	10.84%	1,499.99
92. 3G	222.23	2.51%	315,570	2.39%	1,420.02
93. 4G1	1,270.80	14.38%	1,779,125	13.46%	1,400.00
94. 4G	2,621.23	29.65%	3,669,725	27.76%	1,400.00
95. Total	8,839.99	100.00%	13,220,825	100.00%	1,495.57
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	8,839.99	100.00%	13,220,825	100.00%	1,495.57
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	8,839.99	100.00%	13,220,825	100.00%	1,495.57

**2018 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2017 Certificate of Taxes Levied Report (CTL)**

30 Fillmore

	2017 CTL County Total	2018 Form 45 County Total	Value Difference (2018 form 45 - 2017 CTL)	Percent Change	2018 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	185,833,450	190,898,410	5,064,960	2.73%	2,366,395	1.45%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	26,289,175	30,447,005	4,157,830	15.82%	636,930	13.39%
<b>04. Total Residential (sum lines 1-3)</b>	<b>212,122,625</b>	<b>221,345,415</b>	<b>9,222,790</b>	<b>4.35%</b>	<b>3,003,325</b>	<b>2.93%</b>
05. Commercial	66,641,970	68,530,970	1,889,000	2.83%	2,006,180	-0.18%
06. Industrial	11,341,735	11,339,155	-2,580	-0.02%	0	-0.02%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>77,983,705</b>	<b>79,870,125</b>	<b>1,886,420</b>	<b>2.42%</b>	<b>2,006,180</b>	<b>-0.15%</b>
08. Ag-Farmsite Land, Outbuildings	52,947,590	55,512,150	2,564,560	4.84%	2,150,915	0.78%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>52,947,590</b>	<b>55,512,150</b>	<b>2,564,560</b>	<b>4.84%</b>	<b>2,150,915</b>	<b>0.78%</b>
12. Irrigated	1,695,259,955	1,626,249,400	-69,010,555	-4.07%		
13. Dryland	308,349,325	284,678,755	-23,670,570	-7.68%		
14. Grassland	36,114,610	36,022,850	-91,760	-0.25%		
15. Wasteland	594,700	594,520	-180	-0.03%		
16. Other Agland	370,135	370,225	90	0.02%		
<b>17. Total Agricultural Land</b>	<b>2,040,688,725</b>	<b>1,947,915,750</b>	<b>-92,772,975</b>	<b>-4.55%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>2,383,742,645</b>	<b>2,304,643,440</b>	<b>-79,099,205</b>	<b>-3.32%</b>	<b>7,160,420</b>	<b>-3.62%</b>

## 2018 Assessment Survey for Fillmore County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	1
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$316,170 Includes inter local agreement (\$158,420 Assessor Only)
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$316,170 The assessor's budget contains no costs for benefits. The benefits for the assessor's office are paid separately from the county general fund.
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	0
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	0
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	N/A (this is in the county data processing budget)
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$3,000 Includes Lodging/Meals/Mileage
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	Minimal (From Inter Local agreement)

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	Micro Solve/MIPS
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and Staff
5.	<b>Does the county have GIS software?</b>
	Yes; GIS Workshop
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes; <a href="http://www.fillmorecounty.org">www.fillmorecounty.org</a>
7.	<b>Who maintains the GIS software and maps?</b>
	Assessor and Staff and GIS Workshop
8.	<b>Personal Property software:</b>
	County Solutions/MIPS

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	All towns are zoned except Strang
4.	<b>When was zoning implemented?</b>
	2000

### D. Contracted Services

1.	<b>Appraisal Services:</b>
	None
2.	<b>GIS Services:</b>
	GIS Workshop
3.	<b>Other services:</b>
	County Solutions

### E. Appraisal /Listing Services

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

## 2018 Residential Assessment Survey for Fillmore County

<b>1.</b>	<b>Valuation data collection done by:</b>																
	Assessor and Staff																
<b>2.</b>	<b>List the valuation groupings recognized by the County and describe the unique characteristics of each:</b>																
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Grouping</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Geneva: (Including: Sub Geneva; Rural Geneva) Unique characteristics include: The primary host location for the K-12 school district(Fillmore Central) with part of the system in Fairmont; an active downtown commercial business district; a fairly broad selection of employment in the retail and service sectors; an organized residential market; the only hospital in the county.</td> </tr> <tr> <td style="text-align: center;">02</td> <td>Exeter: Unique characteristics include: A shared K-12 school district (Exeter Milligan) with parts of the system in both Exeter, and Milligan; a moderately active downtown commercial business district; a fairly limited selection of employment in the retail and service sectors.</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Fairmont: Unique characteristics include: A K-12 school district (Fillmore Central) with most of the system in Geneva and part in Fairmont; Little to no business district or available services; a very limited selection of employment in the retail and service sectors, but some in the ag and ag related sector with a large ethanol plant nearby.</td> </tr> <tr> <td style="text-align: center;">04</td> <td>Shickley: (Including: Sub Shickley) Unique characteristics include: A K-12 school district (Shickley) but affiliate with Bruning Davenport for sports activities; a moderately active downtown commercial business district; a fairly limited selection of employment in the retail and service sectors.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Small Villages: (Including: Grafton; Milligan; Ohiowa; and Strang) Unique characteristics include: very limited or no schools operating in these towns, only Milligan has a grade school. Schools tend to drive both residential vitality and much of the commercial activity. There are very few stores or service businesses which means limited employment outside of the agricultural sector. All four of these small villages are in stages of decline.</td> </tr> <tr> <td style="text-align: center;">06</td> <td>Rural: There are few unique characteristics common to all parcels in this valuation group. The parcels are located in the non-urban areas throughout the county. Residences on agricultural parcels and ag buildings are associated with this valuation group and valued at the same time.</td> </tr> <tr> <td style="text-align: center;">Ag</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>	01	Geneva: (Including: Sub Geneva; Rural Geneva) Unique characteristics include: The primary host location for the K-12 school district(Fillmore Central) with part of the system in Fairmont; an active downtown commercial business district; a fairly broad selection of employment in the retail and service sectors; an organized residential market; the only hospital in the county.	02	Exeter: Unique characteristics include: A shared K-12 school district (Exeter Milligan) with parts of the system in both Exeter, and Milligan; a moderately active downtown commercial business district; a fairly limited selection of employment in the retail and service sectors.	03	Fairmont: Unique characteristics include: A K-12 school district (Fillmore Central) with most of the system in Geneva and part in Fairmont; Little to no business district or available services; a very limited selection of employment in the retail and service sectors, but some in the ag and ag related sector with a large ethanol plant nearby.	04	Shickley: (Including: Sub Shickley) Unique characteristics include: A K-12 school district (Shickley) but affiliate with Bruning Davenport for sports activities; a moderately active downtown commercial business district; a fairly limited selection of employment in the retail and service sectors.	05	Small Villages: (Including: Grafton; Milligan; Ohiowa; and Strang) Unique characteristics include: very limited or no schools operating in these towns, only Milligan has a grade school. Schools tend to drive both residential vitality and much of the commercial activity. There are very few stores or service businesses which means limited employment outside of the agricultural sector. All four of these small villages are in stages of decline.	06	Rural: There are few unique characteristics common to all parcels in this valuation group. The parcels are located in the non-urban areas throughout the county. Residences on agricultural parcels and ag buildings are associated with this valuation group and valued at the same time.	Ag	Agricultural homes and outbuildings
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03	Fairmont: Unique characteristics include: A K-12 school district (Fillmore Central) with most of the system in Geneva and part in Fairmont; Little to no business district or available services; a very limited selection of employment in the retail and service sectors, but some in the ag and ag related sector with a large ethanol plant nearby.																
04	Shickley: (Including: Sub Shickley) Unique characteristics include: A K-12 school district (Shickley) but affiliate with Bruning Davenport for sports activities; a moderately active downtown commercial business district; a fairly limited selection of employment in the retail and service sectors.																
05	Small Villages: (Including: Grafton; Milligan; Ohiowa; and Strang) Unique characteristics include: very limited or no schools operating in these towns, only Milligan has a grade school. Schools tend to drive both residential vitality and much of the commercial activity. There are very few stores or service businesses which means limited employment outside of the agricultural sector. All four of these small villages are in stages of decline.																
06	Rural: There are few unique characteristics common to all parcels in this valuation group. The parcels are located in the non-urban areas throughout the county. Residences on agricultural parcels and ag buildings are associated with this valuation group and valued at the same time.																
Ag	Agricultural homes and outbuildings																
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																
	The cost and sales comparison approaches; both are rooted in the analysis of the local market to determine market value of residential properties.																
<b>4.</b>	<b>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?</b>																

The county uses the vendor provided depreciation tables in conjunction with the quality and condition observations made during the inspection and review process. Then, the local market is analyzed to develop a locational depreciation factor for each valuation group.

**5. Are individual depreciation tables developed for each valuation grouping?**

No; each assessor location is reviewed separately and the locational factors are developed independently, so the valuation group is not the smallest unit considered in the valuation process.

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

Review the sales and develop the land value by square foot.

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

There are only a scattering of vacant lots found throughout the county. In most of the towns, there is no organized development taking place. There is some development in Geneva but it is not a common practice for developers to maintain a surplus of vacant lots. The largest group of available lots is owned by the city. To date, no developer has requested a discounted cash flow analysis of the valuation of their lots. All lots are valued the same and there is no discount in place for vacant lots.

<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	2015	2015	2016	2016
02	2015	2015	2015	2015
03	2015	2015	2015	2015
04	2015	2015	2015	2015
05	2015	2015	2015	2015
06	2012	2012	2015	2015
Ag	2012	2012	2015	2015

----Depreciation is developed when a class of property is reviewed and new cost tables are implemented. The depreciation tables are all related to and similar to the cost table dates. They are typically prepared in the same year or may be one year newer than the cost tables.

----The rural residential, residences on agricultural parcels and agricultural buildings costs are 2012; Geneva is costed using 2015 cost tables; and all of the small towns and villages were costed using 2015 cost tables. All of the small town residential and rural and agricultural residences and buildings were inspected during 2015. The land values were all either updated or affirmed. Most land values were affirmed and remained unchanged for 2016. Geneva lot values changed for 2017 using current sales.

----Land values were established in the past for all residential property. During each inspection and review cycle, land values are analyzed, and affirmed or updated as the inspection process is done. The land values are related to and similar to the dates of the cost tables.

----For 2016, the county has agreed to consolodate the four small villages into a single valuation group as all are in some stage of economic decline. The other 4 towns are judged to be stable and somewhat self sufficient with each hosting a high school which tends to drive residential and commercial activity.

## 2018 Commercial Assessment Survey for Fillmore County

<b>1.</b>	<b>Valuation data collection done by:</b>														
	Assessor and Staff														
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>														
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>														
	The cost and sales comparison approaches.														
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>														
	When the county values unique commercial property they use the cost approach on all parcels; they do additional sales research beyond Fillmore County; and they study the methodologies, approaches to values and values of similar parcels in other counties. All of this is done to address uniformity as well as develop the best estimate of market value that they can.														
<b>4.</b>	<b>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?</b>														
	The county uses the local market to develop depreciation tables.														

<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																																							
	Yes; The county develops their depreciation countywide then determines a local multiplier based on the market, except for the unique and single purpose properties.																																							
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																																							
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	<p>----The county inspected, reviewed and revalued all of the commercial property during 2013 for use in 2014. the costs were all from 2012, the depreciation was prepared during 2013, and the lots were revalued in Geneva and affirmed in the small towns in 2013. The rural commercial land was affirmed and not changed during 2013.</p> <p>----For 2016, the county has agreed to consolodated the four small villages into a single valuation group as all are in some stage of economic decline. The other 4 towns are judged to be stable and somewhat self sufficient with each hosting a high school which tends to drive residential and commercial activity.</p>																																							

## 2018 Agricultural Assessment Survey for Fillmore County

<b>1.</b>	<b>Valuation data collection done by:</b>										
	Assessor and Staff										
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>										
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	----During 2015, the county reviewed their 2014 GIS photo base to discover any changes made to land use. They also carried the individual land records of all agricultural parcels and reviewed the land use in the field, countywide, as they did the inspection of the rural and agricultural improvements.										
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>										
	The county verifies sales, monitors well registrations, and has current information from the NRD. Since the ability to irrigate is reflected in the value of the land, it is the predominant characteristic in the development of the market areas.										
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>										
	This would be determined by the predominant present use of the parcel. There are presently no parcels classified as recreational.										
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not, what are the market differences?</b>										
	Yes; The first acre for the home site at \$15,000, and the next 2 acres are valued the same. This is the same throughout the county. Zoning requires rural residential parcels to be at least 3 acres. Additional acres may vary since agricultural use may be a factor on predominantly agricultural parcels.										
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>										
	The county actively verifies all agricultural sales with the buyer or seller. Those verifications, the trend in values, and the ongoing observation of the present use of the parcels are all important to detect non-agricultural characteristics in the market. In the case of the Wetland Reserve Program (WRP), there are few known parcels with WRP acres in the county. The county believes that the WRP values closely align with the dry land values, so they use a value that would represent 100% of the market value for dry land to value WRP acres..										

## FILLMORE COUNTY

### Plan of Assessment – 2017

State law establishes the framework within which the assessor must operate. However, a real property assessment system requires that an operation or procedure be done completely and in a uniform manner each time it is repeated. An accurate and efficient assessment practice represents prudent expenditure of tax monies, establishes taxpayer confidence in local government, and enables the local government to serve its citizens more effectively. The important role the assessment practices play in local government cannot be overstated. Pursuant to Nebraska Laws 2005, LB263, Section 9 the assessor shall submit a Plan of Assessment to the county board of equalization before July 31<sup>st</sup> and the Department of Revenue Property Assessment Division on or before October 31<sup>st</sup>. The plan and update shall examine the level, quality, and uniformity of assessment in the county.

#### **The responsibilities of assessment include record maintenance.**

Ownership is updated in the cadastral and on our record cards using 521 Real Estate Transfer Statements (RETS) and the miscellaneous book to check for death certificates, etc. Our mapping procedure include updates to the cadastral and GIS. We use the GIS to draw out any new tracts and to change land uses in the county.

#### **Reports are systematically filed as required by law.**

Real estate abstract is filed by March 19. Certification of values for levy purposes is mailed to all entities in the county by August 20. The school district taxable value report is sent to the state by August 25. The Tax list of real and personal property is delivered to the treasurer by November 22, and the Certificate of Taxes Levied (CTL) is filed with the state by December 1. Tax list corrections are made only if necessary. Homestead exemption applications are mailed by February 1 and must be filled out, signed and returned to our office by June 30. Personal property forms are mailed by February 15<sup>th</sup> and must be filled out, signed and returned by May 1. Notices of valuation change are mailed on or before June 1. Exempt property applications are mailed in November and must be filled out, signed and returned by December 31.

#### **The assessor is responsible for valuing at market value all real property in the county except railroads and public service entities as of January 1 of each year.**

Assessors use professionally accepted mass appraisal techniques, including but not limited to: the sales comparison (sales of property of known or recognized value) taking into account location, zoning, and current functional use; the income approach, and the cost approach. By statute all real property is assessed at 100% of actual value, except for agricultural land and horticultural land which is assessed at 75% of actual value.

**The qualification process involves a careful review of the information on the 521 Real Estate Transfers.**

The assessor and staff do the sale qualification. Personal knowledge of the sales is also used to make determinations on the usability of those sales. Some are later modified based on information discovered during the verification and inspection process. Most of the interviews conducted outside the inspection process are for clarification or when another party to the sale is contacted. Most unimproved parcels are not inspected.

Most of the verification process is done during the inspection and most interviews are done at that time. The phone is used for verification with persons who are unavailable during the inspection process or if additional clarification is needed.

In Fillmore County the order of preference for verification is buyer, buyer's representative, seller and then real estate agent.

When conducting a physical inspection, the county looks for many of the same things that are looked for when listing property. We check for the accuracy of the listing. We also believe the sale file review serves as a semi-random sampling of the assessed property. The review enables us to plan for reappraisal priorities, and prepare for future changes of classes and sub-classes.

After sales are reviewed and analyzed the Assessor determines if a certain class or sub-class of property needs to be reassessed.

We have a systematic review of all property in the county and the county attempts to inspect all improved sales in the sales roster.

The information gathered during the sale review process is kept in the county sales books and the state sales file.

Pick-up work is scheduled based on our permits. We try to schedule pick-up work and sales review in the same area.

Unreported pick-up work and alterations are listed and errors that are discovered are corrected on the records accordingly. Omissions are usually parcels of unreported pick-up work, which are listed, valued and added to the tax roll.

We continue to work with the Natural Resource Districts (NRD) for accurate and up to date land use information. We track our permits and run a list of these permits in our administrative program. All pick-up work is entered on corresponding property record cards.

Our current aerial photos were taken in 2012/2013 for all rural parcels. This helps in the process of locating and identifying buildings in the rural area. Permits are required for any new buildings or additions and need to be approved prior to construction.

Fillmore County Assessor's office personnel include the assessor, the deputy assessor, clerk and a part time person who helps with reviews. The assessor and deputy assessor have completed continuing education classes to keep up with certification requirements and is certified through 2018. Money has been included in the budget for continuing education for this certification and continuing education for clerks.

Fillmore County utilizes the computerized administrative system PC Admin, provided and supported by MIPS County Solutions & NACO. The Marshall and Swift costing tables are used for estimating replacement costs for the residential parcels and agriculture homes & buildings. Fillmore County has purchased the M&S costing manuals for residential and commercial properties. The county administrative system includes the MIPS CAMA V3.0 package. The assessment records are kept in the hard copy format with updates made in the form of inserts. The valuation history on the face of the hard copy is updated to reflect all valuation changes that are made annually. Houses are sketched in our CAMA Program.

According to the 2017 abstract, the real property within Fillmore County is comprised of the following: 2,899 residential parcels of which 604 are unimproved, 543 commercial parcels of which 79 are unimproved, 15 industrial parcels, there are no recreational parcels, and 3,352 agricultural parcels of which 2,571 are unimproved. Among the improved agricultural parcels there are 373 with residential improvements. The percentage breakdown of the three primary classes of real estate is as follows: residential 41%, commercial/industrial 8%, agricultural 51% and 0.00% comprising any other classes. There are two other groups to mention; the administrative parcels (including Game and Parks and exempt parcels), numbering 329 and there are 4 parcels that have additional valuation responsibility (TIF Projects). These groups are mentioned because they represent additional assessment responsibility but will not be included in the parcel count in this report. The total number of parcels that are associated with the total real property value from the total records on the front page of the abstract in Fillmore County is estimated at 6809 and contain no parcels with oil & mineral interests. The total number of parcels including exempt, Game and Parks and TIF is 7145.

The total valuation as certified on the abstract of assessment for real property 2017 to the Department of Revenue Property Assessment Division is 2,383,663,205. The breakdown of valuation is as follows:

	<u>Valuation</u>	<u>Total Parcels</u>
Real Estate	2,383,663,205	6809
Personal Property Abstract	125,807,806	1289
Railroad & Public Service Utilities (Certified by PA&T in 2016)	<u>31,865,866</u>	
<b><u>TOTAL</u></b>	<b><u>2,541,366,098</u></b>	

**Homestead Exemption applications for 2017 were 244.**

Charitable exemption applications for 2017 were 32 excluding cemeteries.

Cadastral maps and GIS show the boundaries of subdivisions of land usually with the bearings and lengths thereof and the areas of individual tracts for the purpose of describing and recording ownership. Our current cadastral maps were made in 1989. The ownership names and property lines are routinely updated, and we consider them current.

Our property record cards serve as a reference to and inventory of all portions of the property. It contains a summary of the general data relevant to the parcel it represents. Our most recent record cards (for all classes of property) were new for 2010, while still maintaining the data from 1992 to current. Our 2017 records are currently up-to-date along with the 2017 values. We also updated all photos for our town/village record cards for 2016. Geneva photos were taken in 2017 for the inspection and review process. Rural photos were updated in 2016 at the time of the review and inspection. New Photos are taken for new construction/and or updates to current homes and buildings.

When a parcel of real property in the State of Nebraska transfers and a deed is recorded a Real Estate Transfer Statement, Form 521, is required. A copy of Form 521 is provided to the assessor. The assessor is responsible for maintaining the changes of ownership on the property record cards of the county. The assessor completes supplemental worksheets on these sales and submits this information to the Department of Revenue Property Assessment Division within 45 days.

Our office has developed a formal manual of office and assessment procedures, which includes a job description. It is our practice to follow all rules, regulations, and directives that govern the assessment process. This

We qualify all sales, review most of them, prepare in-depth analysis on most property classes or subclasses and identify the projects that need to be done.

Our level of value, quality and uniformity for assessment year 2017:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	99%	8.21	103.49
Commercial	97 %	26.14	119.27
Agricultural Land	71%	13.38	101.62

## **OUR 3 YEAR PLAN IS AS FOLLOWS:**

- **2016** Continue sales review of all classes of property  
Examine the level, quality and uniformity of assessment in the county  
Review level of value and make any needed changes by class of property  
Review agricultural land for any changes in land areas and values  
Verify land usage with landowners (FSA maps) & NRD information  
Add new construction/removal of old buildings  
Continue our systematic review of property  
Review all rural homes/ acreages/buildings, and add new photos for 2016 values.  
Review all small villages/ Exeter, Fairmont, Grafton, Milligan, Shickley, Strang, Ohiova and added new photos for 2016 values (Using 2015 M&S costing.

**Rural review will complete Fillmore County's second cycle of the 6 year review process. (Using 2012 M&S cost tables)**

**Small Village Review will begin the 3<sup>rd</sup> cycle of the 6 year review process.**

Additional: Begin re-sketch all homes in Apex to new V3.0 sketching program in CAMA. (Save cost of Apex Program)

Look at possibly changing site acres to reduce the number of codes in CAMA.

- **2017** Continue sales review of all classes of property  
Examine the level, quality and uniformity of assessment in the county  
Review level of value and make any needed changes by class of property  
Review agricultural land for any changes in values and land areas  
Verify land usage with landowners (FSA maps) & NRD information  
Add new construction/removal of old buildings.  
Continue our systematic review of property.

### **BEGAN 3<sup>RD</sup> CYCLE OF 6 YEAR REVIEW IN GENEVA CITY.**

Geneva City was reviewed for the 2017 tax year. This determination was made By reviewing the statistical analysis. Geneva City level of value was at 85%. Home values were adjusted based on sales and quality and condition. Lot Study was conducted using vacant lot sales from 2013-2015. New lot values went into effect as well as the adjustments on homes.

New photos of Geneva were taken. And new cost sheets ran using 2015 Marshall and Swift costing.

Rural aerial photos are to be taken by GIS - fall 2017- spring 2018. Had discussion with board in spring of 2016 for approval.

- **2018** Continue sales review of all classes of property  
Examine the level, quality and uniformity of assessment in the county  
Review level of value and make any needed changes by class of property  
Review agricultural land for any changes in values and land areas  
Verify land usage with landowners (FSA maps) & NRD information  
Add new construction/removal of old buildings.  
Grafton Village statistical analysis indicates that Grafton is carrying a 74% ratio.  
Rural Residential is at 87%.  
Due to the statistical ratio, Grafton Village will be reviewed. Rural Residential properties will have an adjustment on the Home Site/possibly Site Acreages.  
New photos will be taken of both Grafton properties and Elevators/Industrial Properties.  
Plan to begin the review process on all Elevators and Industrial Parcels for 2019 values. This would include Bures Elevator. (Beginning comm. part of 6 year review.)
  
- **2019** Continue sales review of all classes of property  
Examine the level, quality and uniformity of assessment in the county  
Review level of value and make any needed changes by class of property  
Review agricultural land for any changes in values and land areas  
Verify land usage with landowners (FSA maps) & NRD information  
Add new construction/removal of old buildings  
Continue our systematic review of property  
Review of County Commercial Properties using most current costing tables.  
Include new commercial photos.  
Part of the 6 year review process.
  
- **2020** Continue sales review of all classes of property  
Examine the level, quality and uniformity of assessment in the county  
Review level of value and make any needed changes by class of property  
Review agricultural land for any changes in values and land areas  
Verify land usage with landowners (FSA maps) & NRD information  
Add new construction/removal of old buildings  
Continue our systematic review of property

### **Past Inspections and Reviews**

- 2006 Reviewed the rural homes and buildings and Geneva  
Completed parcel layer in GIS/Aerial photos
  
- 2007 Reviewed all the small towns

- 2008 Worked on completing the land use layer and converted the land Classification codes from the old soil symbols to the new numeric Codes
- 2009 Commercial & Industrial values reviewed including new photos (-20% all homes 1939 or older with average or lower condition in Geneva due to statistics)
- 2010 Reviewed Geneva and all towns (6 year review process)  
Made new record cards  
New APEX sketching program, drew all residential/commercial sketches
- 2011 Beginning rural residential and building review/new rural home & OB photos/ begin new aerial imagery
- 2012 Rural Home & OB Values (part of continued 6 year review)  
Aerial Imagery completed. City and Village Photos  
Grafton village decrease value on homes and improvements-5% to be in compliance. (Level of value at 1.015 for 2012)
- 2013 Residential Review in villages (continued 6 yr. review)  
Statistics indicate we are out of range in a couple of villages based on sales. However we are looking at only a couple of sales in these villages)  
Residential Photos  
CAMA-V2.5 (new costing program)  
Annotation Layer (GIS)  
**Completes second cycle of 6 year review process on residential Parcels**
- 2014 Commercial & Industrial Review (part of continued 6 yr. review)  
Geneva City Review (part of 6 yr. review)  
Change Lot Values for Commercial (sale indicates adjustment needed.)  
  
**Completes second cycle of 6 year review process on commercial Parcels**
- 2015 Review agricultural land for any changes in land areas and value.  
Verify land usage with landowners (FSA maps) & NRD information  
Add new construction/removal of old buildings per permits  
Continue our systematic review of property  
Start 6 year review of rural acreages/rural homes/ outbuildings
- 2016 Review agricultural land for any changes in land areas and value.  
Verify land usage with landowners (FSA maps) & NRD information  
Add new construction/removal of old buildings per permits.

Reviewed all villages (Exeter/Fairmont, Grafton, Milligan, Shickley, Strang, and Ohioa) for 2016 values using the 2015 Marshall & Swift costing. Took new photos.  
Reviewed all rural acreages, rural homes and outbuildings for 2016 values using the 2015 Marshall & Swift costing. Took new photos.  
Addressed site issues in Admin. Took out some comm. Sites that were on rural parcels that were no longer comm. Addressed valuation groupings. Small villages of Grafton, Milligan, Strang and Ohioa are now one grouping in the residential as well as in Commercial.

**2016 Completes second cycle of 6 year review process on rural homes/outbuildings Begins 3<sup>rd</sup> cycle of residential homes in villages. All property reviewed for the 2016 tax year except Geneva and Commercial.**

**2017** Review agricultural land for any changes in land areas and value.  
New soil changes per NRCS. GIS added to land layer. Changes made in Admin.  
Verify land usage with landowners (FSA maps) & NRD information.  
Add new construction/removal of old buildings per permits  
Continue our systematic review of property  
Geneva City was out of the acceptable range for level of value. (85%) Geneva was also reviewed as part of the 6 yr. review process using the 2015 Marshall & Swift cost tables  
Adjustments made based on sales. Depreciation changes made due to condition. New photos taken.  
In the fall of 2017 begin Industrial/ Commercial Property review. This includes the elevator in Buress and Rail Tracks.

**2018** Review agricultural land for any changes in land areas and value.  
Verify land usage with landowners (FSA maps) & NRD information.  
Add new construction/removal of old buildings per permits  
Continue our systematic review of property.  
All Commercial property to be reviewed for compliance with the 6 year review process.  
New photos will be taken.

**2019** Review agricultural land for any changes in land areas and value.  
Verify land usage with landowners (FSA maps) & NRD information.  
Add new construction/removal of old buildings per permits in rural/ residential properties.  
Continue our systematic review of property.  
Review Commercial Property as part of the 6 year review /inspection process.