

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**JEFFERSON COUNTY**



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 Jefferson 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 Jefferson 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: Mary Banahan, Jefferson 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.

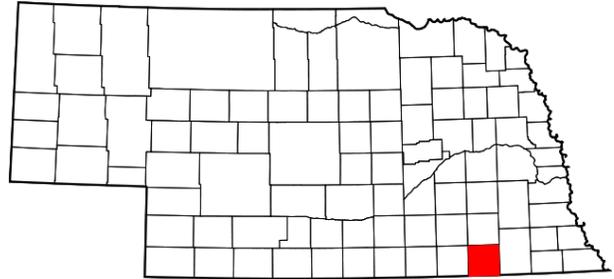
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment 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*

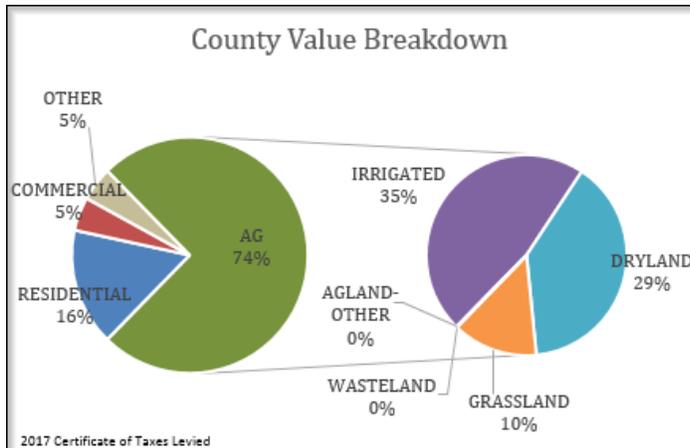
## County Overview

With a total area of 563 miles, Jefferson County had 7,177 residents, per the Census Bureau Quick Facts for 2016, a 5% population decline from the 2010 U.S. Census. Reports indicated that 76% of county residents were homeowners and 88% of residents occupied the same residence as in the prior year (Census Quick Facts).



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

Bureau, there were 239 employer establishments with total employment of 2,690.



Agricultural land accounts for the majority of the county's valuation base. A mix of dry and grass land makes up a majority of the land in the county. Jefferson County is included in both the Little Blue and Lower Big Blue Natural Resource Districts (NRD).

NE Dept. of Revenue, Research Division 2018

<b>CITY POPULATION CHANGE</b>			
	<b>2007</b>	<b>2017</b>	<b>Change</b>
DAYKIN	177	166	-6.2%
DILLER	287	260	-9.4%
ENDICOTT	139	132	-5.0%
FAIRBURY	4,262	3,942	-7.5%
HARBINE	56	49	-12.5%
JANSEN	143	118	-17.5%
PLYMOUTH	477	409	-14.3%
REYNOLDS	88	69	-21.6%
STEELE CITY	84	61	-27.4%

## 2018 Residential Correlation for Jefferson County

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### *Assessment Actions*

For 2018, Jefferson County completed all residential pickup work. All pickup work reported or discovered on changed parcels were physically reviewed. Photos and sketches were updated as needed. When a parcel is reviewed, classification codes are examined, corrected if necessary and entered on the property record card.

### *Description of Analysis*

There are five valuation groupings that are based on the numerous assessor locations or towns in the county along with the rural residential parcels.

<b>Valuation Grouping</b>	<b>Description</b>
01	Fairbury
08	Plymouth
11	Rural Residential
12	Small Towns; including Daykin, Endicott & Jansen
15	Villages; including Harbine, Reynolds & Steele City

For the residential property class, a review of Jefferson County statistical analysis profile indicates 188 residential sales representing the valuation groupings. Valuation group 01(NBHD2 of Fairbury) constitutes about 75% of the sales in the residential class of property and is the major trade center of the county and county seat. Two of the three measures of central tendency for the residential class of properties are within acceptable range (the median and the weighted mean). The measures of central tendency offer support of each other. The mean is skewed by outlying sales. Of the qualitative statistics the COD and PRD are above the range, 26 sales are less than \$15,000 dollars. With the removal of these low sales, the three central tendencies are in the range. All of the valuation groups except for value group 12 are within the acceptable range for the calculated median.

A statistical profile for Valuation Group 12 shows a median of 102.53% and a COD of 29.84%. The statistics below show the difference between the first year and second year statistics in this group:

Study Yrs						
10/01/2015 To 09/30/2016	5	101.75	102.29	100.87	02.24	101.41
10/01/2016 To 09/30/2017	10	112.76	136.21	112.22	38.28	121.38

Valuation Group 12 was reappraised and new values established for 2017. The median for 2017 was 99.80% with a COD of 5.02%. The difference between the first year of sales in this sample and the second year shows significant disparity. The COD for the oldest year is 2.24% and the

## 2018 Residential Correlation for Jefferson County

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COD for the most recent year is 38.28%. The change in value over time for the area shows values reflecting the surrounding market. Based on all information available, for measurement purposes, the calculated statistics for the residential Valuation Group 12 are not reliable.

### *Assessment Practice Review*

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three-property classes. Any incongruities are noted and discussed with the county assessor for further action.

One of the areas addressed included sales qualification and verification. The Jefferson 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 reasons for disqualifying sales were supported and documented. The review includes a dialogue with the county assessor and a consideration of verification documentation. The non-qualified sales had the required narrative for the reasoning behind the elimination of the sales from the qualified sales file. An adequate sample of arm's-length sales were made available for the measurement of residential property.

The county's inspection and review cycle for all real property was discussed with the county assessor. The county is on schedule to comply with six-year inspection and review requirement as evidenced by the six-year inspection plan detailed in the reports and opinions. 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 transfer of sales data from the county to the state sales file is reviewed to determine if the transfers are done on a timely basis and for accuracy.

The review of Jefferson County revealed that the data was 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. Review cycle of the residential property appears to be on schedule to comply with the ongoing inspection and review requirements. The inspections are documented in the individual property record files.

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

## 2018 Residential Correlation for Jefferson County

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### *Equalization*

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

VALUATION GROUPING						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01	142	98.37	101.28	93.83	20.02	107.94
08	9	96.80	105.48	99.60	22.19	105.90
11	11	93.12	96.78	99.75	10.52	97.02
12	15	102.53	124.90	108.80	29.84	114.80
15	11	94.40	94.52	87.32	31.81	108.25
____ALL____	188	98.66	102.71	95.68	21.12	107.35

### *Level of Value*

Based on all available information, the level of value of the residential class of real property in Jefferson County is 99%.

## 2018 Commercial Correlation for Jefferson County

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### *Assessment Actions*

For 2018, Jefferson County physically appraised all Co-op, Commercial and Industrial properties. Photos and sketches were updated as needed. As parcels were reviewed, classification codes were examined; corrections were made and entered on the property record card. All pickup work was completed by the county, as were onsite inspections of any remodeling and new additions.

### *Description of Analysis*

<b>VALUATION GROUPING</b>	<b>ASSESSOR LOCATION</b>
19	One location for all commercial sales.

There are 26 commercial sales within one valuation group. All three measures of central tendency fall within the acceptable range. The City of Fairbury is the commercial hub of the county, and represents approximately 54% of the sales. The overall statistically calculated median is 97% for the commercial class of property.

### *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 submission of data from the county to the state 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 Jefferson 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 sale review. The county has successfully completed the first six-year inspection and review cycle of the improvements on commercial property 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 are the primary subclasses that are regularly examined for adjustment. These are prepared to stratify the sales into groups that have similar locations or economic conditions. They do not however stratify all of the many individual uses of commercial and industrial property. Jefferson County does not recognize measureable differences among the commercial locations throughout the county.

## 2018 Commercial Correlation for Jefferson County

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### *Equalization and Quality of Assessment*

The 26 sales in the 2018 statistical data have been consolidated into only one valuation grouping.

VALUATION GROUPING	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
RANGE						
19	26	97.03	97.80	96.06	12.60	101.81
____ALL____	26	97.03	97.80	96.06	12.60	101.81

Based on the assessment practices review, along with all other information, and the statistical analysis, the quality of assessment in Jefferson County is in compliance with professionally accepted mass appraisal standards.

### *Level of Value*

Based on analysis of all available information, the level of value of the commercial class of real property in Jefferson County is 97%.

# 2018 Agricultural Correlation for Jefferson County

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## *Assessment Actions*

Jefferson County completed all pickup work of new improvements on agricultural land parcels. They also update the land use on all parcels where changes have been reported or observed. The county conducted a thorough sale verification and analysis process. Following that, they implemented new values for agricultural land throughout the county. In Market Area 1 irrigation land decreased approximately 4%; dryland decreased 2%; and grassland increased 10%. In Market Area 2 irrigated land increased approximately 1%; dryland increased 3%; and grassland increased 6%. In Market Area 3 dryland decreased approximately 2%. The county has completed the inspection and update process for all agricultural improvements so no additional inspections and reviews were conducted for 2018.

## *Description of Analysis*

There are three market areas within Jefferson County; Market Area 1 is predominantly irrigated crop land and is made up of the north one fourth of the county. Market Area 2 is about half dry crop land and the other half is evenly split between irrigated crop and grass. It is made up of the middle one half of the county. Market Area 3 is predominantly grass land and secondarily dry crop land. It is made up of the south one fourth of the county.

There are 34 agricultural sales in the statistical profile. The statistical sample consists of sales that meet the required balance as to date of sale and are proportionate by majority land use. The calculated median of the sample is rounded to 71%. Two of the measures of central tendency are just under the acceptable range. The removal of one low ratio brings the Median to 71%, Mean 70% and the Weighted Mean to 71%. The calculated median of the sample is 71%.

AREA (MARKET)						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	7	70.15	69.74	71.89	12.54	97.01
2	20	71.83	68.33	65.11	12.63	104.95
3	7	68.29	66.08	68.12	13.30	97.01
____ALL____	34	70.89	68.16	67.62	12.91	100.80

## *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 is received on a timely basis and for accuracy.

The review of Jefferson 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 Agricultural Correlation for Jefferson County

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usability decisions resulted in the use of all arms'-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 Pictometry, GIS, Google Earth, Farm Services Agency (FSA) maps and documents from the NRD.

Agricultural home sites and rural residential home sites are valued similarly. 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 Jefferson County.

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

### *Equalization and Quality of Assessment*

All dwellings located on both agricultural and rural residential properties are valued using the same cost index and depreciation schedule. Farm home sites carry the same value as rural residential home sites, because the county assessor believes there are very minimal market differences between them.

Agricultural land values appear to be equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Jefferson County complies with professionally accepted mass appraisal standards.

## 2018 Agricultural Correlation for Jefferson County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	12	71.83	70.61	71.01	08.31	99.44
1	4	66.93	67.87	69.12	17.08	97.90
2	8	71.83	72.09	71.87	04.51	100.31
<u>    Dry    </u>						
County	4	51.06	47.75	34.44	48.90	138.85
2	3	62.12	50.34	33.55	41.73	150.04
3	1	40.00	40.00	40.00	00.00	100.00
<u>    Grass    </u>						
County	7	75.29	71.41	74.16	07.65	96.29
2	5	68.98	69.62	69.20	09.52	100.61
3	2	75.88	75.88	76.28	00.78	99.48
<u>    ALL    </u>	34	70.89	68.16	67.62	12.91	100.80

### *Level of Value*

Based on all available information, the level of value of agricultural land in Jefferson County is 71%.

## 2018 Opinions of the Property Tax Administrator for Jefferson 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>99</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>97</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>71</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 Jefferson County

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### Residential Real Property - Current

Number of Sales	188	Median	98.66
Total Sales Price	\$11,622,297	Mean	102.71
Total Adj. Sales Price	\$11,622,297	Wgt. Mean	95.68
Total Assessed Value	\$11,119,813	Average Assessed Value of the Base	\$51,754
Avg. Adj. Sales Price	\$61,821	Avg. Assessed Value	\$59,148

### Confidence Interval - Current

95% Median C.I	95.67 to 99.97
95% Wgt. Mean C.I	92.35 to 99.00
95% Mean C.I	97.47 to 107.95
% of Value of the Class of all Real Property Value in the County	13.37
% of Records Sold in the Study Period	4.46
% of Value Sold in the Study Period	5.10

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	201	100	99.85
2016	176	100	99.59
2015	160	98	98.20
2014	156	94	94.32

## 2018 Commission Summary for Jefferson County

### Commercial Real Property - Current

Number of Sales	26	Median	97.03
Total Sales Price	\$1,771,459	Mean	97.80
Total Adj. Sales Price	\$1,771,459	Wgt. Mean	96.06
Total Assessed Value	\$1,701,751	Average Assessed Value of the Base	\$155,418
Avg. Adj. Sales Price	\$68,133	Avg. Assessed Value	\$65,452

### Confidence Interval - Current

95% Median C.I	94.98 to 101.70
95% Wgt. Mean C.I	91.55 to 100.58
95% Mean C.I	89.64 to 105.96
% of Value of the Class of all Real Property Value in the County	5.12
% of Records Sold in the Study Period	4.84
% of Value Sold in the Study Period	2.04

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	18	100	94.36
2016	14		98.42
2015	5	100	103.94
2014	4	100	92.99

**48 Jefferson  
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 : 188  
 Total Sales Price : 11,622,297  
 Total Adj. Sales Price : 11,622,297  
 Total Assessed Value : 11,119,813  
 Avg. Adj. Sales Price : 61,821  
 Avg. Assessed Value : 59,148

MEDIAN : 99  
 WGT. MEAN : 96  
 MEAN : 103  
 COD : 21.12  
 PRD : 107.35

COV : 35.66  
 STD : 36.63  
 Avg. Abs. Dev : 20.84  
 MAX Sales Ratio : 397.37  
 MIN Sales Ratio : 05.68

95% Median C.I. : 95.67 to 99.97  
 95% Wgt. Mean C.I. : 92.35 to 99.00  
 95% Mean C.I. : 97.47 to 107.95

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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-15 To 31-DEC-15	15	99.05	98.11	97.87	06.39	100.25	79.85	119.57	94.48 to 103.12	53,593	52,453
01-JAN-16 To 31-MAR-16	23	98.18	105.44	94.94	16.86	111.06	69.63	214.73	94.23 to 103.03	66,345	62,986
01-APR-16 To 30-JUN-16	29	102.79	109.96	99.07	21.71	110.99	51.79	241.37	95.06 to 110.05	46,183	45,754
01-JUL-16 To 30-SEP-16	35	99.33	104.08	96.57	19.48	107.78	29.79	203.07	94.76 to 102.92	52,676	50,871
01-OCT-16 To 31-DEC-16	19	99.65	99.06	94.75	21.49	104.55	16.13	164.23	82.14 to 121.14	61,421	58,195
01-JAN-17 To 31-MAR-17	18	101.96	104.93	98.27	19.89	106.78	63.92	179.18	85.44 to 122.57	58,144	57,136
01-APR-17 To 30-JUN-17	15	93.21	114.94	100.08	40.23	114.85	66.25	397.37	77.10 to 109.66	80,194	80,256
01-JUL-17 To 30-SEP-17	34	87.21	90.75	90.57	21.97	100.20	05.68	157.21	77.61 to 98.43	79,206	71,736
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	102	99.28	105.18	96.92	18.01	108.52	29.79	241.37	98.11 to 102.62	54,047	52,381
01-OCT-16 To 30-SEP-17	86	91.87	99.77	94.56	25.85	105.51	05.68	397.37	86.04 to 99.65	71,041	67,174
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	106	99.54	105.09	96.35	20.24	109.07	16.13	241.37	98.11 to 102.79	55,433	53,412
<u>ALL</u>	188	98.66	102.71	95.68	21.12	107.35	05.68	397.37	95.67 to 99.97	61,821	59,148

<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	142	98.37	101.28	93.83	20.02	107.94	05.68	241.37	94.48 to 102.35	57,385	53,843
08	9	96.80	105.48	99.60	22.19	105.90	71.07	214.73	81.49 to 106.47	66,778	66,509
11	11	93.12	96.78	99.75	10.52	97.02	78.30	117.82	79.00 to 114.19	176,818	176,379
12	15	102.53	124.90	108.80	29.84	114.80	71.13	397.37	99.46 to 115.87	38,927	42,352
15	11	94.40	94.52	87.32	31.81	108.25	16.13	173.43	29.79 to 135.77	31,245	27,282
<u>ALL</u>	188	98.66	102.71	95.68	21.12	107.35	05.68	397.37	95.67 to 99.97	61,821	59,148

<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.		
01	188	98.66	102.71	95.68	21.12	107.35	05.68	397.37	95.67 to 99.97	61,821	59,148
06											
07											
<u>ALL</u>	188	98.66	102.71	95.68	21.12	107.35	05.68	397.37	95.67 to 99.97	61,821	59,148

**48 Jefferson  
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 : 188  
 Total Sales Price : 11,622,297  
 Total Adj. Sales Price : 11,622,297  
 Total Assessed Value : 11,119,813  
 Avg. Adj. Sales Price : 61,821  
 Avg. Assessed Value : 59,148

MEDIAN : 99  
 WGT. MEAN : 96  
 MEAN : 103  
 COD : 21.12  
 PRD : 107.35

COV : 35.66  
 STD : 36.63  
 Avg. Abs. Dev : 20.84  
 MAX Sales Ratio : 397.37  
 MIN Sales Ratio : 05.68

95% Median C.I. : 95.67 to 99.97  
 95% Wgt. Mean C.I. : 92.35 to 99.00  
 95% Mean C.I. : 97.47 to 107.95

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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	4	110.34	109.69	108.86	05.17	100.76	102.48	115.60	N/A	3,125	3,402	
Less Than 15,000	26	105.14	122.00	124.06	41.11	98.34	05.68	397.37	94.48 to 127.31	8,323	10,326	
Less Than 30,000	65	105.50	119.38	118.80	28.72	100.49	05.68	397.37	101.75 to 115.60	15,825	18,799	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	184	98.46	102.55	95.66	21.39	107.20	05.68	397.37	94.76 to 99.65	63,097	60,360	
Greater Than 14,999	162	98.15	99.61	95.14	17.37	104.70	29.79	214.73	94.40 to 99.42	70,407	66,984	
Greater Than 29,999	123	94.23	93.89	93.43	15.60	100.49	29.79	179.18	90.99 to 98.30	86,128	80,471	
<u>Incremental Ranges</u>												
0 TO 4,999	4	110.34	109.69	108.86	05.17	100.76	102.48	115.60	N/A	3,125	3,402	
5,000 TO 14,999	22	103.66	124.24	124.99	48.22	99.40	05.68	397.37	85.44 to 142.21	9,268	11,585	
15,000 TO 29,999	39	107.56	117.64	117.39	20.11	100.21	74.20	214.73	98.82 to 127.65	20,825	24,448	
30,000 TO 59,999	49	98.11	94.29	93.74	15.53	100.59	29.79	173.50	87.74 to 99.65	45,353	42,512	
60,000 TO 99,999	37	96.80	98.03	97.47	17.52	100.57	51.79	179.18	91.88 to 103.03	75,173	73,274	
100,000 TO 149,999	25	82.31	87.64	87.62	12.73	100.02	67.65	114.13	79.69 to 94.36	117,500	102,950	
150,000 TO 249,999	9	93.21	88.62	89.34	10.30	99.19	64.44	103.47	69.63 to 102.92	172,278	153,909	
250,000 TO 499,999	3	103.92	104.24	103.88	08.60	100.35	90.99	117.82	N/A	367,333	381,569	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	188	98.66	102.71	95.68	21.12	107.35	05.68	397.37	95.67 to 99.97	61,821	59,148	

**48 Jefferson**  
**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 : 26  
Total Sales Price : 1,771,459  
Total Adj. Sales Price : 1,771,459  
Total Assessed Value : 1,701,751  
Avg. Adj. Sales Price : 68,133  
Avg. Assessed Value : 65,452

MEDIAN : 97  
WGT. MEAN : 96  
MEAN : 98  
COD : 12.60  
PRD : 101.81

COV : 20.65  
STD : 20.20  
Avg. Abs. Dev : 12.23  
MAX Sales Ratio : 162.06  
MIN Sales Ratio : 53.30

95% Median C.I. : 94.98 to 101.70  
95% Wgt. Mean C.I. : 91.55 to 100.58  
95% Mean C.I. : 89.64 to 105.96

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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	1	95.76	95.76	95.76	00.00	100.00	95.76	95.76	N/A	47,500	45,487
01-JAN-15 To 31-MAR-15	1	101.70	101.70	101.70	00.00	100.00	101.70	101.70	N/A	25,000	25,426
01-APR-15 To 30-JUN-15	2	101.30	101.30	94.80	08.38	106.86	92.81	109.79	N/A	42,500	40,292
01-JUL-15 To 30-SEP-15	3	111.84	106.93	105.30	05.71	101.55	94.89	114.07	N/A	30,000	31,589
01-OCT-15 To 31-DEC-15	2	91.72	91.72	88.10	05.44	104.11	86.73	96.70	N/A	40,047	35,283
01-JAN-16 To 31-MAR-16	2	83.30	83.30	92.03	15.37	90.51	70.50	96.10	N/A	59,450	54,711
01-APR-16 To 30-JUN-16	1	124.10	124.10	124.10	00.00	100.00	124.10	124.10	N/A	27,500	34,127
01-JUL-16 To 30-SEP-16	4	104.40	116.46	103.64	18.65	112.37	94.98	162.06	N/A	54,441	56,425
01-OCT-16 To 31-DEC-16	6	97.03	85.90	94.12	13.13	91.27	53.30	99.69	53.30 to 99.69	147,867	139,166
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17	1	98.69	98.69	98.69	00.00	100.00	98.69	98.69	N/A	130,000	128,302
01-JUL-17 To 30-SEP-17	3	96.03	89.27	83.80	12.12	106.53	68.43	103.36	N/A	20,833	17,459
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	7	101.70	102.98	99.50	07.34	103.50	92.81	114.07	92.81 to 114.07	35,357	35,181
01-OCT-15 To 30-SEP-16	9	96.70	104.44	99.00	16.85	105.49	70.50	162.06	86.73 to 124.10	49,362	48,868
01-OCT-16 To 30-SEP-17	10	97.03	88.19	94.07	11.76	93.75	53.30	103.36	68.43 to 99.69	107,970	101,567
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	8	99.20	101.07	96.88	08.35	104.32	86.73	114.07	86.73 to 114.07	35,012	33,918
01-JAN-16 To 31-DEC-16	13	97.15	97.84	96.23	16.84	101.67	53.30	162.06	70.50 to 109.80	96,259	92,634
<u>ALL</u>	26	97.03	97.80	96.06	12.60	101.81	53.30	162.06	94.98 to 101.70	68,133	65,452

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
19	26	97.03	97.80	96.06	12.60	101.81	53.30	162.06	94.98 to 101.70	68,133	65,452
<u>ALL</u>	26	97.03	97.80	96.06	12.60	101.81	53.30	162.06	94.98 to 101.70	68,133	65,452

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	26	97.03	97.80	96.06	12.60	101.81	53.30	162.06	94.98 to 101.70	68,133	65,452
04											
<u>ALL</u>	26	97.03	97.80	96.06	12.60	101.81	53.30	162.06	94.98 to 101.70	68,133	65,452

**48 Jefferson**  
**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 : 26  
Total Sales Price : 1,771,459  
Total Adj. Sales Price : 1,771,459  
Total Assessed Value : 1,701,751  
Avg. Adj. Sales Price : 68,133  
Avg. Assessed Value : 65,452

MEDIAN : 97  
WGT. MEAN : 96  
MEAN : 98  
COD : 12.60  
PRD : 101.81

COV : 20.65  
STD : 20.20  
Avg. Abs. Dev : 12.23  
MAX Sales Ratio : 162.06  
MIN Sales Ratio : 53.30

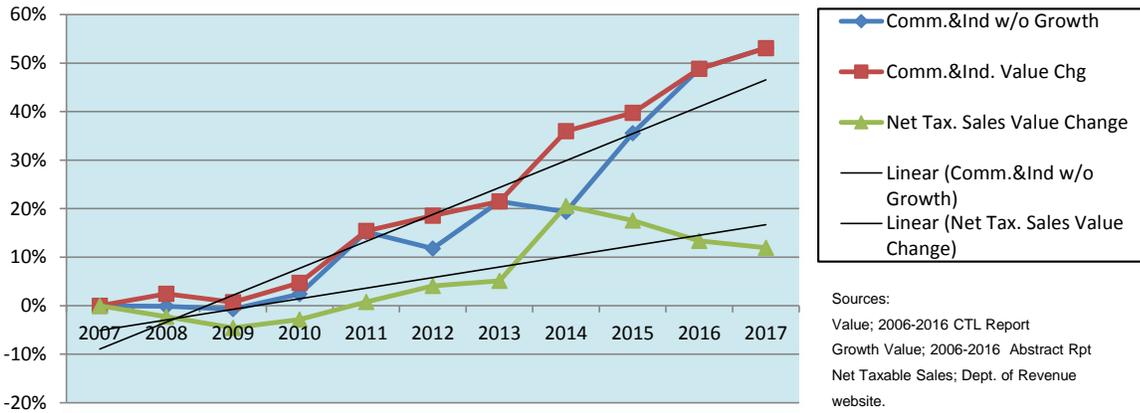
95% Median C.I. : 94.98 to 101.70  
95% Wgt. Mean C.I. : 91.55 to 100.58  
95% Mean C.I. : 89.64 to 105.96

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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	5	109.79	115.28	118.55	14.78	97.24	96.03	162.06	N/A	10,900	12,922	
Less Than 30,000	11	101.70	104.10	103.36	16.00	100.72	69.28	162.06	70.50 to 124.10	16,445	16,997	
___ Ranges Excl. Low \$ ___												
Greater Than 4,999	26	97.03	97.80	96.06	12.60	101.81	53.30	162.06	94.98 to 101.70	68,133	65,452	
Greater Than 14,999	21	96.90	93.63	95.35	11.00	98.20	53.30	124.10	92.81 to 99.69	81,760	77,959	
Greater Than 29,999	15	96.10	93.18	95.24	08.87	97.84	53.30	114.07	92.81 to 98.99	106,037	100,985	
___ Incremental Ranges ___												
0 TO 4,999												
5,000 TO 14,999	5	109.79	115.28	118.55	14.78	97.24	96.03	162.06	N/A	10,900	12,922	
15,000 TO 29,999	6	100.70	94.77	96.80	14.85	97.90	69.28	124.10	69.28 to 124.10	21,067	20,393	
30,000 TO 59,999	7	96.90	96.98	98.27	09.40	98.69	68.43	114.07	68.43 to 114.07	40,609	39,908	
60,000 TO 99,999	3	86.73	77.61	78.26	15.19	99.17	53.30	92.81	N/A	70,431	55,116	
100,000 TO 149,999	3	96.10	96.59	96.70	01.29	99.89	94.98	98.69	N/A	115,000	111,207	
150,000 TO 249,999												
250,000 TO 499,999	2	98.13	98.13	98.19	01.00	99.94	97.15	99.10	N/A	375,000	368,228	
500,000 TO 999,999												
1,000,000 +												
___ ALL ___	26	97.03	97.80	96.06	12.60	101.81	53.30	162.06	94.98 to 101.70	68,133	65,452	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
Blank	2	104.37	104.37	100.22	07.16	104.14	96.90	111.84	N/A	22,500	22,549	
326	2	91.38	91.38	87.86	05.09	104.01	86.73	96.03	N/A	39,297	34,526	
344	3	103.36	108.85	100.83	08.06	107.95	99.10	124.10	N/A	149,167	150,406	
353	5	94.89	98.11	80.46	31.20	121.94	53.30	162.06	N/A	30,020	24,153	
384	2	82.57	82.57	75.50	17.12	109.36	68.43	96.70	N/A	22,000	16,610	
386	1	98.69	98.69	98.69	00.00	100.00	98.69	98.69	N/A	130,000	128,302	
406	4	99.34	92.42	93.50	08.34	98.84	69.28	101.70	N/A	23,500	21,973	
442	2	101.31	101.31	99.98	08.39	101.33	92.81	109.80	N/A	64,883	64,869	
494	1	97.15	97.15	97.15	00.00	100.00	97.15	97.15	N/A	350,000	340,037	
528	4	95.93	100.23	97.99	05.07	102.29	94.98	114.07	N/A	75,625	74,108	
___ ALL ___	26	97.03	97.80	96.06	12.60	101.81	53.30	162.06	94.98 to 101.70	68,133	65,452	

### 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	\$ 49,181,421	\$ 6,051,567	12.30%	\$ 43,129,854	-	\$ 61,381,508	-
2008	\$ 50,386,301	\$ 1,256,302	2.49%	\$ 49,129,999	-0.10%	\$ 59,992,134	-2.26%
2009	\$ 49,537,051	\$ 706,529	1.43%	\$ 48,830,522	-3.09%	\$ 58,582,380	-2.35%
2010	\$ 51,501,205	\$ 1,152,657	2.24%	\$ 50,348,548	1.64%	\$ 59,646,508	1.82%
2011	\$ 56,771,251	\$ 120,241	0.21%	\$ 56,651,010	10.00%	\$ 61,863,423	3.72%
2012	\$ 58,309,184	\$ 3,323,690	5.70%	\$ 54,985,494	-3.15%	\$ 63,875,126	3.25%
2013	\$ 59,740,811	\$ -	0.00%	\$ 59,740,811	2.46%	\$ 64,516,409	1.00%
2014	\$ 66,866,350	\$ 8,166,039	12.21%	\$ 58,700,311	-1.74%	\$ 73,993,666	14.69%
2015	\$ 68,726,161	\$ 2,061,850	3.00%	\$ 66,664,311	-0.30%	\$ 72,157,178	-2.48%
2016	\$ 73,200,415	\$ -	0.00%	\$ 73,200,415	6.51%	\$ 69,585,394	-3.56%
2017	\$ 75,293,928	\$ -	0.00%	\$ 75,293,928	2.86%	\$ 68,728,783	-1.23%
<b>Ann %chg</b>	4.35%			<b>Average</b>	<b>1.51%</b>	<b>1.40%</b>	<b>1.26%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	-0.10%	2.45%	-2.26%
2009	-0.71%	0.72%	-4.56%
2010	2.37%	4.72%	-2.83%
2011	15.19%	15.43%	0.79%
2012	11.80%	18.56%	4.06%
2013	21.47%	21.47%	5.11%
2014	19.35%	35.96%	20.55%
2015	35.55%	39.74%	17.56%
2016	48.84%	48.84%	13.37%
2017	53.09%	53.09%	11.97%

County Number	48
County Name	Jefferson

**48 Jefferson**  
**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 : 34  
Total Sales Price : 29,093,812  
Total Adj. Sales Price : 29,093,812  
Total Assessed Value : 19,673,714  
Avg. Adj. Sales Price : 855,700  
Avg. Assessed Value : 578,639

MEDIAN : 71  
WGT. MEAN : 68  
MEAN : 68  
COD : 12.91  
PRD : 100.80

COV : 21.32  
STD : 14.53  
Avg. Abs. Dev : 09.15  
MAX Sales Ratio : 83.79  
MIN Sales Ratio : 05.57

95% Median C.I. : 65.75 to 76.30  
95% Wgt. Mean C.I. : 59.61 to 75.64  
95% Mean C.I. : 63.28 to 73.04

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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	4	63.50	59.62	64.39	14.28	92.59	40.00	71.48	N/A	921,554	593,374	
01-JAN-15 To 31-MAR-15	4	56.24	44.45	34.67	26.96	128.21	05.57	59.76	N/A	975,548	338,187	
01-APR-15 To 30-JUN-15	4	75.56	75.68	76.28	06.22	99.21	68.29	83.32	N/A	612,250	466,996	
01-JUL-15 To 30-SEP-15												
01-OCT-15 To 31-DEC-15	3	79.16	78.74	79.01	01.12	99.66	77.19	79.86	N/A	794,740	627,945	
01-JAN-16 To 31-MAR-16	7	70.15	71.11	71.70	07.51	99.18	63.38	83.79	63.38 to 83.79	1,177,982	844,652	
01-APR-16 To 30-JUN-16	1	75.29	75.29	75.29	00.00	100.00	75.29	75.29	N/A	320,000	240,919	
01-JUL-16 To 30-SEP-16	2	77.76	77.76	76.64	01.67	101.46	76.46	79.06	N/A	946,000	725,042	
01-OCT-16 To 31-DEC-16	1	76.94	76.94	76.94	00.00	100.00	76.94	76.94	N/A	184,000	141,561	
01-JAN-17 To 31-MAR-17	4	68.26	68.88	76.02	13.39	90.61	57.36	81.63	N/A	959,300	729,262	
01-APR-17 To 30-JUN-17	4	69.64	70.28	69.92	04.19	100.51	65.75	76.10	N/A	548,278	383,370	
01-JUL-17 To 30-SEP-17												
<u>Study Yrs</u>												
01-OCT-14 To 30-SEP-15	12	63.50	59.92	55.73	21.15	107.52	05.57	83.32	53.01 to 73.68	836,451	466,186	
01-OCT-15 To 30-SEP-16	13	76.30	74.22	73.88	06.30	100.46	63.38	83.79	67.72 to 79.16	987,853	729,800	
01-OCT-16 To 30-SEP-17	9	70.30	70.40	73.90	08.68	95.26	57.36	81.63	62.12 to 76.94	690,479	510,232	
<u>Calendar Yrs</u>												
01-JAN-15 To 31-DEC-15	11	73.68	65.16	58.44	18.62	111.50	05.57	83.32	53.01 to 79.86	794,128	464,052	
01-JAN-16 To 31-DEC-16	11	75.29	73.23	72.78	06.63	100.62	63.38	83.79	64.27 to 79.06	967,443	704,103	
<u>ALL</u>	34	70.89	68.16	67.62	12.91	100.80	05.57	83.79	65.75 to 76.30	855,700	578,639	

<b>AREA (MARKET)</b>											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	7	70.15	69.74	71.89	12.54	97.01	53.01	83.79	53.01 to 83.79	1,204,286	865,775	
2	20	71.83	68.33	65.11	12.63	104.95	05.57	83.32	65.90 to 76.94	769,630	501,137	
3	7	68.29	66.08	68.12	13.30	97.01	40.00	77.19	40.00 to 77.19	753,031	512,934	
<u>ALL</u>	34	70.89	68.16	67.62	12.91	100.80	05.57	83.79	65.75 to 76.30	855,700	578,639	

**48 Jefferson**  
**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 : 34  
Total Sales Price : 29,093,812  
Total Adj. Sales Price : 29,093,812  
Total Assessed Value : 19,673,714  
Avg. Adj. Sales Price : 855,700  
Avg. Assessed Value : 578,639

MEDIAN : 71  
WGT. MEAN : 68  
MEAN : 68  
COD : 12.91  
PRD : 100.80

COV : 21.32  
STD : 14.53  
Avg. Abs. Dev : 09.15  
MAX Sales Ratio : 83.79  
MIN Sales Ratio : 05.57

95% Median C.I. : 65.75 to 76.30  
95% Wgt. Mean C.I. : 59.61 to 75.64  
95% Mean C.I. : 63.28 to 73.04

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Dry_____</b>											
County	2	72.72	72.72	78.58	14.58	92.54	62.12	83.32	N/A	528,000	414,919
2	2	72.72	72.72	78.58	14.58	92.54	62.12	83.32	N/A	528,000	414,919
<b>_____Grass_____</b>											
County	5	75.29	72.73	72.41	06.28	100.44	63.38	79.06	N/A	211,622	153,238
2	4	72.96	72.09	71.16	08.10	101.31	63.38	79.06	N/A	184,528	131,318
3	1	75.29	75.29	75.29	00.00	100.00	75.29	75.29	N/A	320,000	240,919
<b>_____ALL_____</b>	<b>34</b>	<b>70.89</b>	<b>68.16</b>	<b>67.62</b>	<b>12.91</b>	<b>100.80</b>	<b>05.57</b>	<b>83.79</b>	<b>65.75 to 76.30</b>	<b>855,700</b>	<b>578,639</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	12	71.83	70.61	71.01	08.31	99.44	53.01	83.79	65.90 to 76.30	1,237,241	878,549
1	4	66.93	67.67	69.12	17.08	97.90	53.01	83.79	N/A	1,162,200	803,335
2	8	71.83	72.09	71.87	04.51	100.31	65.90	79.16	65.90 to 79.16	1,274,762	916,157
<b>_____Dry_____</b>											
County	4	51.06	47.75	34.44	48.90	138.65	05.57	83.32	N/A	799,000	275,150
2	3	62.12	50.34	33.55	41.73	150.04	05.57	83.32	N/A	918,667	308,198
3	1	40.00	40.00	40.00	00.00	100.00	40.00	40.00	N/A	440,000	176,005
<b>_____Grass_____</b>											
County	7	75.29	71.41	74.16	07.65	96.29	59.76	79.06	59.76 to 79.06	424,500	314,798
2	5	68.98	69.62	69.20	09.52	100.61	59.76	79.06	N/A	178,300	123,389
3	2	75.88	75.88	76.28	00.78	99.48	75.29	76.46	N/A	1,040,000	793,321
<b>_____ALL_____</b>	<b>34</b>	<b>70.89</b>	<b>68.16</b>	<b>67.62</b>	<b>12.91</b>	<b>100.80</b>	<b>05.57</b>	<b>83.79</b>	<b>65.75 to 76.30</b>	<b>855,700</b>	<b>578,639</b>

## Jefferson County 2018 Average Acre Value Comparison

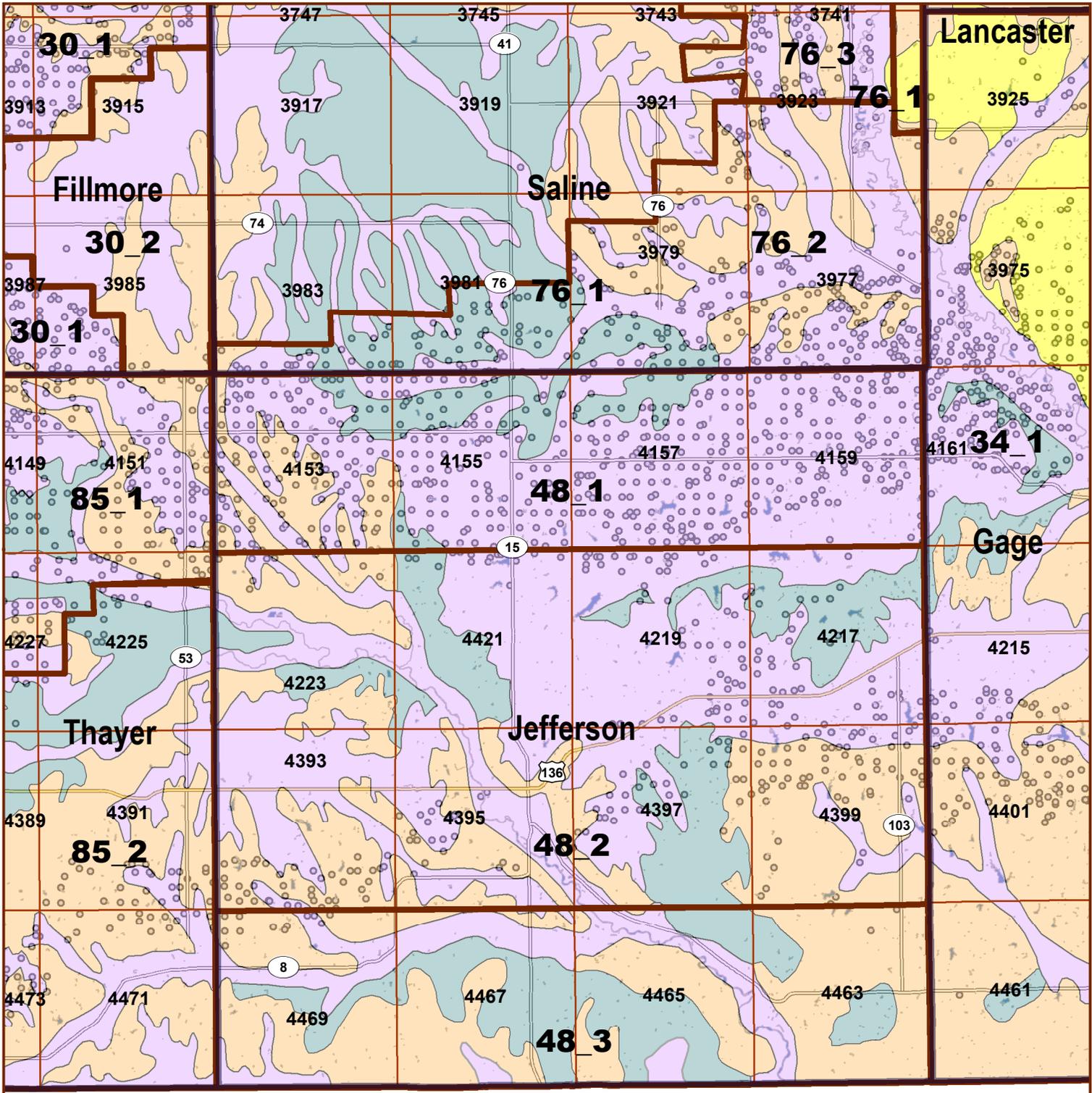
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Jefferson	1	4345	7346	3901	5454	4825	n/a	4410	2775	<b>6032</b>
Fillmore	1	7000	6900	6800	6700	6400	n/a	6000	5850	<b>6774</b>
Gage	1	6164	6201	5973	5977	5132	5155	4748	4725	<b>5764</b>
Saline	2	5794	5799	5589	5499	5195	4900	4497	4293	<b>5505</b>
Thayer	1	6900	6800	6750	6450	6250	6050	6000	5900	<b>6580</b>
Jefferson	2	4565	7593	3452	4203	4185	n/a	3477	3040	<b>5463</b>
Gage	1	6164	6201	5973	5977	5132	5155	4748	4725	<b>5764</b>
Thayer	1	6900	6800	6750	6450	6250	6050	6000	5900	<b>6580</b>
Thayer	2	6250	6200	6000	5500	5200	n/a	5035	5035	<b>5649</b>
Jefferson	3	5770	6170	4145	4205	3745	n/a	3560	3650	<b>4784</b>
Gage	1	6164	6201	5973	5977	5132	5155	4748	4725	<b>5764</b>
Thayer	2	6250	6200	6000	5500	5200	n/a	5035	5035	<b>5649</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Jefferson	1	3260	5119	3170	3485	2925	n/a	2885	1810	<b>3907</b>
Fillmore	1	4055	4015	3915	3865	3695	n/a	3420	3355	<b>3902</b>
Gage	1	4464	4465	3859	3860	3250	3250	2580	2580	<b>3588</b>
Saline	2	3699	3647	3548	3448	3396	3200	3198	3144	<b>3509</b>
Thayer	1	4425	4425	4225	4225	3900	3850	3850	3850	<b>4218</b>
Jefferson	2	3665	5423	2614	2844	2799	n/a	1850	1835	<b>3774</b>
Gage	1	4464	4465	3859	3860	3250	3250	2580	2580	<b>3588</b>
Thayer	1	4425	4425	4225	4225	3900	3850	3850	3850	<b>4218</b>
Thayer	2	3350	3350	3250	3150	2975	2875	2775	2750	<b>3116</b>
Jefferson	3	3440	3916	2030	2745	2060	n/a	1540	1535	<b>2732</b>
Gage	1	4464	4465	3859	3860	3250	3250	2580	2580	<b>3588</b>
Thayer	2	3350	3350	3250	3150	2975	2875	2775	2750	<b>3116</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Jefferson	1	1740	1786	1741	1810	1810	n/a	1810	1740	<b>1782</b>
Fillmore	1	1660	1641	1580	1520	1532	n/a	1401	1400	<b>1488</b>
Gage	1	2185	2185	1990	1990	1805	1805	1675	1675	<b>1803</b>
Saline	2	2000	2000	1975	1975	1924	n/a	1699	1601	<b>1791</b>
Thayer	1	1420	1420	1400	1385	1385	1385	1385	1370	<b>1386</b>
Jefferson	2	1655	1769	1741	1783	1783	n/a	1783	1774	<b>1776</b>
Gage	1	2185	2185	1990	1990	1805	1805	1675	1675	<b>1803</b>
Thayer	1	1420	1420	1400	1385	1385	1385	1385	1370	<b>1386</b>
Thayer	2	1420	1420	1400	1385	1385	1385	1385	1370	<b>1382</b>
Jefferson	3	1620	1584	1620	1540	1540	n/a	1540	1535	<b>1541</b>
Gage	1	2185	2185	1990	1990	1805	1805	1675	1675	<b>1803</b>
Thayer	2	1420	1420	1400	1385	1385	1385	1385	1370	<b>1382</b>

County	Mkt Area	CRP	TIMBER	WASTE
Jefferson	1	n/a	627	220
Fillmore	1	n/a	n/a	203
Gage	1	3051	847	200
Saline	2	n/a	516	100
Thayer	1	3024	500	200
Jefferson	2	n/a	909	220
Gage	1	3051	847	200
Thayer	1	3024	500	200
Thayer	2	2378	500	200
Jefferson	3	n/a	659	220
Gage	1	3051	847	200
Thayer	2	2378	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.



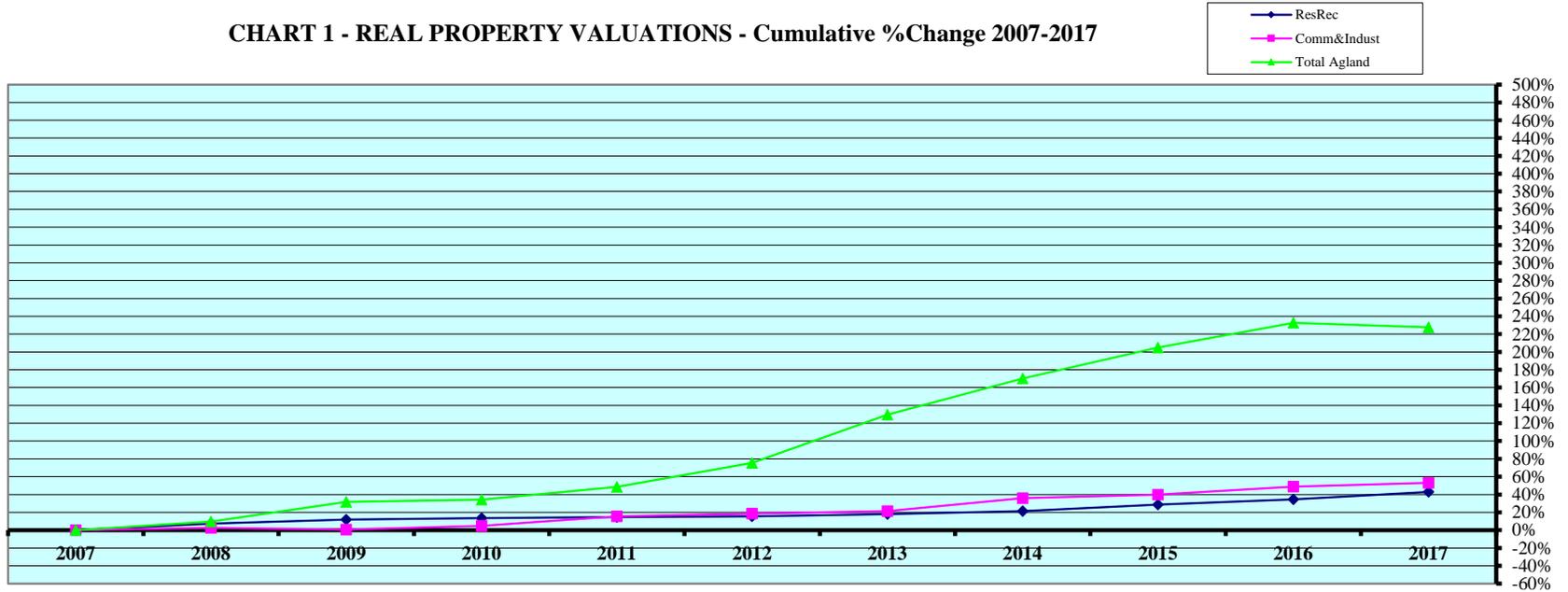
**Legend**

- 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

## Jefferson 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	147,016,312	--	--	--	49,181,421	--	--	--	372,313,525	--	--	--
2008	157,695,174	10,678,862	7.26%	7.26%	50,386,301	1,204,880	2.45%	2.45%	408,129,671	35,816,146	9.62%	9.62%
2009	164,346,653	6,651,479	4.22%	11.79%	49,537,051	-849,250	-1.69%	0.72%	490,973,630	82,843,959	20.30%	31.87%
2010	166,989,591	2,642,938	1.61%	13.59%	51,501,205	1,964,154	3.97%	4.72%	500,332,516	9,358,886	1.91%	34.38%
2011	168,710,649	1,721,058	1.03%	14.76%	56,771,251	5,270,046	10.23%	15.43%	552,933,015	52,600,499	10.51%	48.51%
2012	169,830,902	1,120,253	0.66%	15.52%	58,309,184	1,537,933	2.71%	18.56%	653,023,367	100,090,352	18.10%	75.40%
2013	173,443,914	3,613,012	2.13%	17.98%	59,740,811	1,431,627	2.46%	21.47%	854,559,587	201,536,220	30.86%	129.53%
2014	178,558,445	5,114,531	2.95%	21.45%	66,866,350	7,125,539	11.93%	35.96%	1,006,040,951	151,481,364	17.73%	170.21%
2015	188,983,728	10,425,283	5.84%	28.55%	68,726,161	1,859,811	2.78%	39.74%	1,135,150,470	129,109,519	12.83%	204.89%
2016	197,928,546	8,944,818	4.73%	34.63%	73,200,415	4,474,254	6.51%	48.84%	1,238,408,745	103,258,275	9.10%	232.63%
2017	210,009,984	12,081,438	6.10%	42.85%	75,293,928	2,093,513	2.86%	53.09%	1,219,860,408	-18,548,337	-1.50%	227.64%

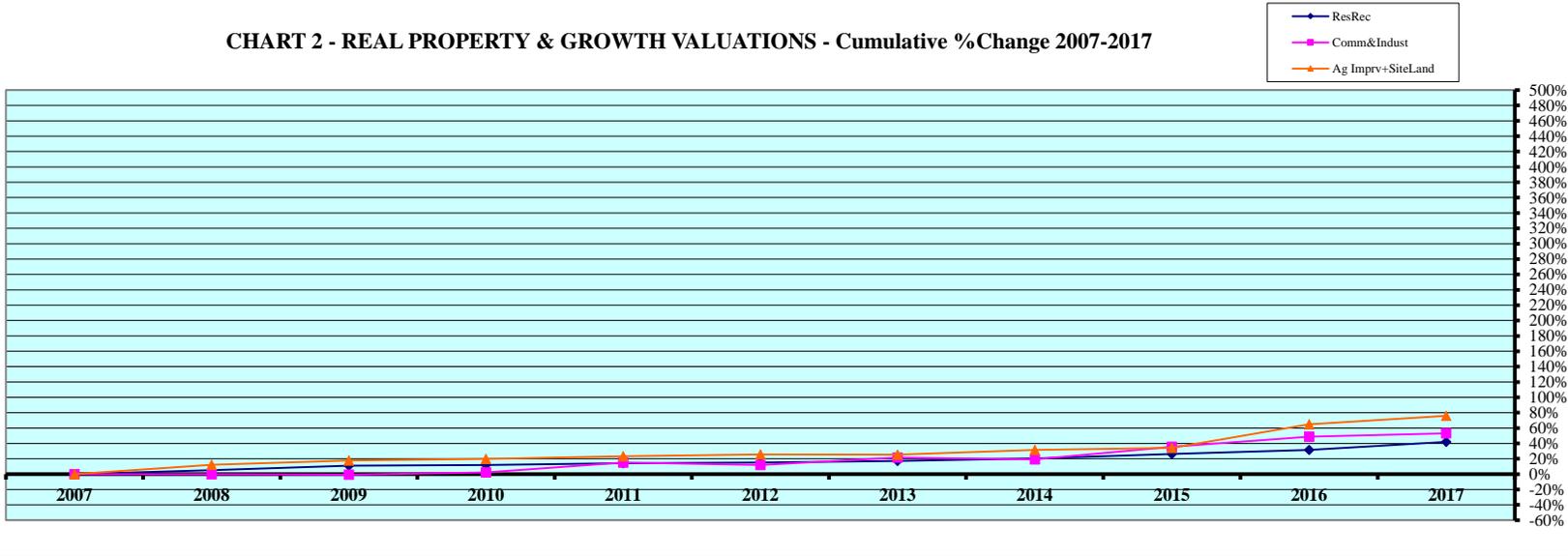
Rate Annual %chg: Residential & Recreational **3.63%** Commercial & Industrial **4.35%** Agricultural Land **12.60%**

Cnty# **48**  
County **JEFFERSON**

**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	147,016,312	1,645,612	1.12%	145,370,700	--	--	49,181,421	6,051,567	12.30%	43,129,854	--	--
2008	157,695,174	2,936,892	1.86%	154,758,282	5.27%	5.27%	50,386,301	1,256,302	2.49%	49,129,999	-0.10%	-0.10%
2009	164,346,653	1,173,445	0.71%	163,173,208	3.47%	10.99%	49,537,051	706,529	1.43%	48,830,522	-3.09%	-0.71%
2010	166,989,591	2,358,122	1.41%	164,631,469	0.17%	11.98%	51,501,205	1,152,657	2.24%	50,348,548	1.64%	2.37%
2011	168,710,649	876,784	0.52%	167,833,865	0.51%	14.16%	56,771,251	120,241	0.21%	56,651,010	10.00%	15.19%
2012	169,830,902	622,344	0.37%	169,208,558	0.30%	15.10%	58,309,184	3,323,690	5.70%	54,985,494	-3.15%	11.80%
2013	173,443,914	1,358,278	0.78%	172,085,636	1.33%	17.05%	59,740,811	0	0.00%	59,740,811	2.46%	21.47%
2014	178,558,445	1,585,202	0.89%	176,973,243	2.03%	20.38%	66,866,350	8,166,039	12.21%	58,700,311	-1.74%	19.35%
2015	188,983,728	3,437,385	1.82%	185,546,343	3.91%	26.21%	68,726,161	2,061,850	3.00%	66,664,311	-0.30%	35.55%
2016	197,928,546	4,535,508	2.29%	193,393,038	2.33%	31.55%	73,200,415	0	0.00%	73,200,415	6.51%	48.84%
2017	210,009,984	1,311,249	0.62%	208,698,735	5.44%	41.96%	75,293,928	0	0.00%	75,293,928	2.86%	53.09%
Rate Ann%chg	3.63%				2.48%		4.35%				C & I w/o growth	1.51%

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	42,429,125	21,071,523	63,500,648	1,392,078	2.19%	62,108,570	--	--
2008	47,111,938	28,119,653	75,231,591	4,054,606	5.39%	71,176,985	12.09%	12.09%
2009	46,249,338	30,323,364	76,572,702	1,810,408	2.36%	74,762,294	-0.62%	17.73%
2010	46,569,522	32,254,188	78,823,710	2,721,689	3.45%	76,102,021	-0.61%	19.84%
2011	46,044,174	34,172,173	80,216,347	1,989,274	2.48%	78,227,073	-0.76%	23.19%
2012	46,395,220	35,848,859	82,244,079	2,409,361	2.93%	79,834,718	-0.48%	25.72%
2013	44,911,355	38,393,897	83,305,252	3,709,049	4.45%	79,596,203	-3.22%	25.35%
2014	45,632,079	40,728,699	86,360,778	2,771,470	3.21%	83,589,308	0.34%	31.64%
2015	46,814,529	44,195,850	91,010,379	5,878,075	6.46%	85,132,304	-1.42%	34.07%
2016	49,488,899	59,213,498	108,702,397	4,001,976	3.68%	104,700,421	15.04%	64.88%
2017	52,829,543	65,362,360	118,191,903	6,489,310	5.49%	111,702,593	2.76%	75.91%
Rate Ann%chg	2.22%	11.99%	6.41%			Ag Imprv+Site w/o growth	2.31%	

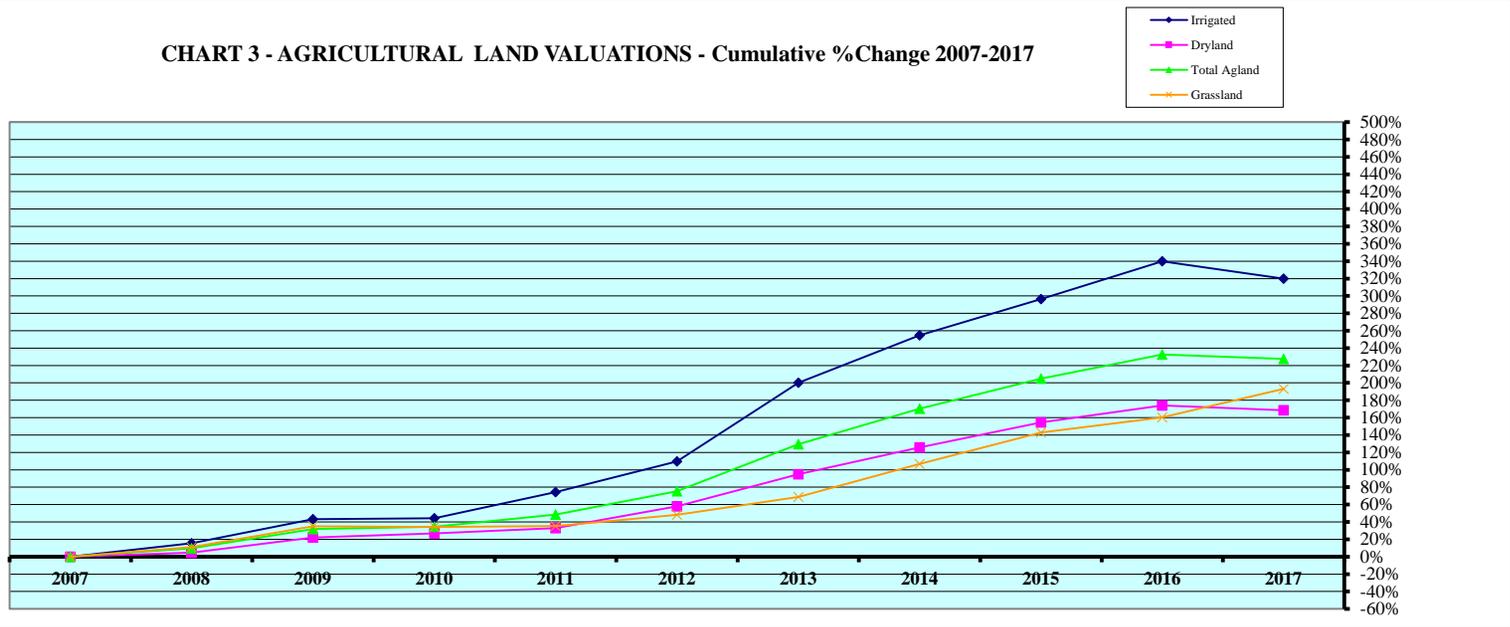
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 48  
County JEFFERSON

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	136,430,316	--	--	--	178,029,270	--	--	--	57,373,870	--	--	--
2008	157,658,215	21,227,899	15.56%	15.56%	186,255,414	8,226,144	4.62%	4.62%	63,711,207	6,337,337	11.05%	11.05%
2009	195,517,650	37,859,435	24.01%	43.31%	217,309,565	31,054,151	16.67%	22.06%	77,503,812	13,792,605	21.65%	35.09%
2010	196,855,265	1,337,615	0.68%	44.29%	225,699,717	8,390,152	3.86%	26.78%	77,052,685	-451,127	-0.58%	34.30%
2011	237,723,129	40,867,864	20.76%	74.25%	236,717,605	11,017,888	4.88%	32.97%	77,691,739	639,054	0.83%	35.41%
2012	286,020,111	48,296,982	20.32%	109.65%	281,142,125	44,424,520	18.77%	57.92%	84,999,257	7,307,518	9.41%	48.15%
2013	409,345,528	123,325,417	43.12%	200.04%	347,000,973	65,858,848	23.43%	94.91%	96,875,092	11,875,835	13.97%	68.85%
2014	483,909,431	74,563,903	18.22%	254.69%	402,119,729	55,118,756	15.88%	125.87%	118,631,272	21,756,180	22.46%	106.77%
2015	540,940,862	57,031,431	11.79%	296.50%	452,998,724	50,878,995	12.65%	154.45%	139,339,377	20,708,105	17.46%	142.86%
2016	600,075,926	59,135,064	10.93%	339.84%	487,859,993	34,861,269	7.70%	174.03%	149,345,629	10,006,252	7.18%	160.30%
2017	572,832,170	-27,243,756	-4.54%	319.87%	477,742,372	-10,117,621	-2.07%	168.35%	168,175,319	18,829,690	12.61%	193.12%

Rate Ann.%chg: Irrigated **15.43%** Dryland **10.37%** Grassland **11.35%**

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	480,069	--	--	--	0	--	--	--	372,313,525	--	--	--
2008	504,835	24,766	5.16%	5.16%	0	0	--	--	408,129,671	35,816,146	9.62%	9.62%
2009	642,603	137,768	27.29%	33.86%	0	0	--	--	490,973,630	82,843,959	20.30%	31.87%
2010	724,849	82,246	12.80%	50.99%	0	0	--	--	500,332,516	9,358,886	1.91%	34.38%
2011	800,542	75,693	10.44%	66.76%	0	0	--	--	552,933,015	52,600,499	10.51%	48.51%
2012	861,874	61,332	7.66%	79.53%	0	0	--	--	653,023,367	100,090,352	18.10%	75.40%
2013	882,704	20,830	2.42%	83.87%	455,290	455,290	--	--	854,559,587	201,536,220	30.86%	129.53%
2014	930,979	48,275	5.47%	93.93%	449,540	-5,750	-1.26%	--	1,006,040,951	151,481,364	17.73%	170.21%
2015	1,126,238	195,259	20.97%	134.60%	745,269	295,729	65.78%	--	1,135,150,470	129,109,519	12.83%	204.89%
2016	1,096,747	-29,491	-2.62%	128.46%	30,450	-714,819	-95.91%	--	1,238,408,745	103,258,275	9.10%	232.63%
2017	1,080,097	-16,650	-1.52%	124.99%	30,450	0	0.00%	--	1,219,860,408	-18,548,337	-1.50%	227.64%

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County **JEFFERSON**

Rate Ann.%chg: Total Agric Land **12.60%**

**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	136,129,306	74,753	1,821			178,260,650	153,208	1,164			57,354,153	105,916	542		
2008	157,663,199	77,396	2,037	11.86%	11.86%	186,583,365	151,126	1,235	6.11%	6.11%	63,654,432	105,774	602	11.13%	11.13%
2009	195,507,611	78,632	2,486	22.05%	36.53%	217,337,133	149,482	1,454	17.76%	24.96%	77,469,219	105,355	735	22.19%	35.79%
2010	196,588,604	79,544	2,471	-0.60%	35.71%	225,870,075	148,681	1,519	4.49%	30.57%	77,043,719	105,038	733	-0.25%	35.45%
2011	237,396,947	80,887	2,935	18.75%	61.17%	236,959,674	147,421	1,607	5.81%	38.15%	77,665,273	104,841	741	1.00%	36.80%
2012	280,876,839	81,557	3,444	17.34%	89.12%	283,530,162	147,148	1,927	19.88%	65.60%	85,213,744	104,471	816	10.11%	50.63%
2013	399,790,932	84,602	4,726	37.21%	159.49%	352,228,156	144,846	2,432	26.20%	109.00%	97,148,379	104,076	933	14.44%	72.38%
2014	468,590,825	87,206	5,373	13.71%	195.07%	410,717,881	143,184	2,868	17.96%	146.53%	119,226,998	103,552	1,151	23.35%	112.62%
2015	541,012,316	94,751	5,710	6.26%	213.54%	452,779,590	136,384	3,320	15.74%	185.33%	139,256,475	102,875	1,354	17.57%	149.98%
2016	594,442,123	95,729	6,210	8.75%	240.99%	492,193,699	135,706	3,627	9.25%	211.72%	149,206,046	102,598	1,454	7.43%	168.56%
2017	573,913,371	97,697	5,874	-5.40%	222.58%	477,411,996	133,119	3,586	-1.12%	208.23%	166,674,324	102,987	1,618	11.29%	198.87%

Rate Annual %chg Average Value/Acre: **12.43%**

**11.91%**

**11.57%**

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	481,703	6,021	80			30,450	61	500			372,256,262	339,959	1,095		
2008	505,801	5,864	86	7.83%	7.83%	30,450	61	500	0.00%	0.00%	408,437,247	340,220	1,201	9.63%	9.63%
2009	649,308	5,645	115	33.35%	43.79%	30,450	61	500	0.00%	0.00%	490,993,721	339,175	1,448	20.58%	32.20%
2010	720,253	5,540	130	13.02%	62.50%	30,450	61	500	0.00%	0.00%	500,253,101	338,864	1,476	1.98%	34.82%
2011	795,483	5,485	145	11.56%	81.29%	30,450	61	500	0.00%	0.00%	552,847,827	338,695	1,632	10.57%	49.07%
2012	874,194	5,464	160	10.32%	100.00%	30,450	61	500	0.00%	0.00%	650,525,389	338,701	1,921	17.67%	75.40%
2013	895,245	5,266	170	6.25%	112.50%	30,450	61	500	0.00%	0.00%	850,093,162	338,852	2,509	30.62%	129.11%
2014	944,266	5,103	185	8.84%	131.29%	30,450	61	500	0.00%	0.00%	999,510,420	339,106	2,947	17.49%	169.18%
2015	1,142,143	4,966	230	24.31%	187.50%	30,450	61	500	0.00%	0.00%	1,134,220,974	339,037	3,345	13.50%	205.52%
2016	1,094,999	4,761	230	0.00%	187.50%	30,450	61	500	0.00%	0.00%	1,236,967,317	338,856	3,650	9.12%	233.37%
2017	1,054,026	4,684	225	-2.16%	181.29%	30,450	61	500	0.00%	0.00%	1,219,084,167	338,547	3,601	-1.36%	228.85%

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Rate Annual %chg Average Value/Acre: **12.64%**

(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
7,547	JEFFERSON	102,449,107	127,691,741	93,932,790	207,901,105	65,459,644	9,834,284	2,108,879	1,219,860,408	52,829,543	65,362,360	198	1,947,430,059
cnty sectorvalue % of total value:		5.26%	6.56%	4.82%	10.68%	3.36%	0.50%	0.11%	62.64%	2.71%	3.36%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
166	DAYKIN	417,726	202,194	42,660	4,746,758	5,318,531	0	0	0	0	0	0	10,727,869
2.20%	%sector of county sector	0.41%	0.16%	0.05%	2.28%	8.12%							0.55%
	%sector of municipality	3.89%	1.88%	0.40%	44.25%	49.58%							100.00%
260	DILLER	2,831,143	904,833	34,453	6,809,154	1,727,802	0	0	0	0	0	0	12,307,385
3.45%	%sector of county sector	2.76%	0.71%	0.04%	3.28%	2.64%							0.63%
	%sector of municipality	23.00%	7.35%	0.28%	55.33%	14.04%							100.00%
132	ENDICOTT	114,343	567,228	2,264,778	3,265,194	71,857	0	0	0	0	0	0	6,283,400
1.75%	%sector of county sector	0.11%	0.44%	2.41%	1.57%	0.11%							0.32%
	%sector of municipality	1.82%	9.03%	36.04%	51.97%	1.14%							100.00%
3,942	FAIRBURY	9,372,551	2,250,275	2,880,836	80,785,541	25,974,826	1,724,289	0	0	0	0	0	122,988,318
52.23%	%sector of county sector	9.15%	1.76%	3.07%	38.86%	39.68%	17.53%						6.32%
	%sector of municipality	7.62%	1.83%	2.34%	65.69%	21.12%	1.40%						100.00%
49	HARBINE	8,209	102,013	3,884	1,153,258	185,300	0	0	0	0	0	0	1,452,664
0.65%	%sector of county sector	0.01%	0.08%	0.00%	0.55%	0.28%							0.07%
	%sector of municipality	0.57%	7.02%	0.27%	79.39%	12.76%							100.00%
118	JANSEN	35,685	106,699	223,154	2,288,392	1,113,045	0	0	0	0	0	0	3,766,975
1.56%	%sector of county sector	0.03%	0.08%	0.24%	1.10%	1.70%							0.19%
	%sector of municipality	0.95%	2.83%	5.92%	60.75%	29.55%							100.00%
409	PLYMOUTH	1,103,192	288,648	492,935	13,036,204	9,921,192	584,665	0	0	0	0	0	25,426,836
5.42%	%sector of county sector	1.08%	0.23%	0.52%	6.27%	15.16%	5.95%						1.31%
	%sector of municipality	4.34%	1.14%	1.94%	51.27%	39.02%	2.30%						100.00%
69	REYNOLDS	69,117	56,135	2,497	1,169,942	1,341,865	0	0	0	0	0	0	2,639,556
0.91%	%sector of county sector	0.07%	0.04%	0.00%	0.56%	2.05%							0.14%
	%sector of municipality	2.62%	2.13%	0.09%	44.32%	50.84%							100.00%
61	STEELE CITY	22,444	278,530	1,037,210	1,120,232	44,506	0	0	0	0	0	198	2,503,120
0.81%	%sector of county sector	0.02%	0.22%	1.10%	0.54%	0.07%						100.00%	0.13%
	%sector of municipality	0.90%	11.13%	41.44%	44.75%	1.78%						0.01%	100.00%
5,206	Total Municipalities	13,974,410	4,756,555	6,982,407	114,374,675	45,698,924	2,308,954	0	0	0	0	198	188,096,123
68.98%	%all municip.sectors of cnty	13.64%	3.73%	7.43%	55.01%	69.81%	23.48%					100.00%	9.66%

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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 : 7,660</b>	<b>Value : 1,630,231,252</b>	<b>Growth 2,904,521</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>	426	1,200,121	35	646,812	663	11,539,310	1,124	13,386,243	
<b>02. Res Improve Land</b>	2,463	7,243,126	49	914,940	495	10,215,463	3,007	18,373,529	
<b>03. Res Improvements</b>	2,470	106,092,920	50	8,317,116	557	70,003,587	3,077	184,413,623	
<b>04. Res Total</b>	2,896	114,536,167	85	9,878,868	1,220	91,758,360	4,201	216,173,395	1,621,859
<b>% of Res Total</b>	68.94	52.98	2.02	4.57	29.04	42.45	54.84	13.26	55.84
<b>05. Com UnImp Land</b>	68	782,230	1	4,007	17	547,213	86	1,333,450	
<b>06. Com Improve Land</b>	345	3,933,181	4	142,920	29	566,376	378	4,642,477	
<b>07. Com Improvements</b>	352	58,518,613	4	199,249	69	8,756,678	425	67,474,540	
<b>08. Com Total</b>	420	63,234,024	5	346,176	86	9,870,267	511	73,450,467	27,278
<b>% of Com Total</b>	82.19	86.09	0.98	0.47	16.83	13.44	6.67	4.51	0.94
<b>09. Ind UnImp Land</b>	7	16,795	1	4,944	3	47,696	11	69,435	
<b>10. Ind Improve Land</b>	8	141,396	1	125,017	6	162,985	15	429,398	
<b>11. Ind Improvements</b>	8	2,292,383	1	809,398	6	6,408,203	15	9,509,984	
<b>12. Ind Total</b>	15	2,450,574	2	939,359	9	6,618,884	26	10,008,817	0
<b>% of Ind Total</b>	57.69	24.48	7.69	9.39	34.62	66.13	0.34	0.61	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	7	495,760	7	495,760	
<b>14. Rec Improve Land</b>	0	0	0	0	4	614,124	4	614,124	
<b>15. Rec Improvements</b>	0	0	0	0	4	705,208	4	705,208	
<b>16. Rec Total</b>	0	0	0	0	11	1,815,092	11	1,815,092	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	0.14	0.11	0.00
<b>Res &amp; Rec Total</b>	2,896	114,536,167	85	9,878,868	1,231	93,573,452	4,212	217,988,487	1,621,859
<b>% of Res &amp; Rec Total</b>	68.76	52.54	2.02	4.53	29.23	42.93	54.99	13.37	55.84
<b>Com &amp; Ind Total</b>	435	65,684,598	7	1,285,535	95	16,489,151	537	83,459,284	27,278
<b>% of Com &amp; Ind Total</b>	81.01	78.70	1.30	1.54	17.69	19.76	7.01	5.12	0.94
<b>17. Taxable Total</b>	3,331	180,220,765	92	11,164,403	1,326	110,062,603	4,749	301,447,771	1,649,137
<b>% of Taxable Total</b>	70.14	59.79	1.94	3.70	27.92	36.51	62.00	18.49	56.78

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	2	6,460	553,067	0	0	0
19. Commercial	6	406,453	4,415,248	0	0	0
20. Industrial	1	139,365	708,080	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	2	6,460	553,067
19. Commercial	0	0	0	6	406,453	4,415,248
20. Industrial	0	0	0	1	139,365	708,080
21. Other	0	0	0	0	0	0
22. Total Sch II				9	552,278	5,676,395

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	1	198	0	0	0	0	1	198	0
25. Total	1	198	0	0	0	0	1	198	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	266	35	83	384

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	0	0	2,073	845,035,469	2,073	845,035,469
28. Ag-Improved Land	0	0	0	0	788	378,860,366	788	378,860,366
29. Ag Improvements	0	0	1	45,311	836	104,842,137	837	104,887,448
30. Ag Total							2,910	1,328,783,283

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	1	0.00	45,311	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	23	23.00	483,000	23	23.00	483,000	
32. HomeSite Improv Land	474	482.42	10,128,720	474	482.42	10,128,720	
33. HomeSite Improvements	495	0.00	42,306,545	495	0.00	42,306,545	86,298
34. HomeSite Total				<b>518</b>	<b>505.42</b>	<b>52,918,265</b>	
35. FarmSite UnImp Land	190	740.06	1,534,245	190	740.06	1,534,245	
36. FarmSite Improv Land	741	2,726.12	9,888,171	741	2,726.12	9,888,171	
37. FarmSite Improvements	808	0.00	62,535,592	809	0.00	62,580,903	1,169,086
38. FarmSite Total				<b>999</b>	<b>3,466.18</b>	<b>74,003,319</b>	
39. Road & Ditches	2,426	6,587.89	0	2,426	6,587.89	0	
40. Other- Non Ag Use	3	60.20	90,300	3	60.20	90,300	
41. Total Section VI				<b>1,517</b>	<b>10,619.69</b>	<b>127,011,884</b>	<b>1,255,384</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	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	26	2,501.45	5,240,546	26	2,501.45	5,240,546

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	1,487.15	2.67%	6,461,680	1.93%	4,345.01
46. 1A	27,433.89	49.32%	201,528,771	60.06%	7,345.98
47. 2A1	3,243.72	5.83%	12,655,256	3.77%	3,901.46
48. 2A	10,809.81	19.43%	58,955,507	17.57%	5,453.89
49. 3A1	6,154.86	11.06%	29,697,280	8.85%	4,825.01
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	5,013.59	9.01%	22,109,932	6.59%	4,410.00
52. 4A	1,482.49	2.67%	4,113,956	1.23%	2,775.03
<b>53. Total</b>	<b>55,625.51</b>	<b>100.00%</b>	<b>335,522,382</b>	<b>100.00%</b>	<b>6,031.81</b>
<b>Dry</b>					
54. 1D1	553.27	2.73%	1,803,660	2.28%	3,260.00
55. 1D	7,872.70	38.87%	40,301,400	50.93%	5,119.13
56. 2D1	920.51	4.54%	2,918,018	3.69%	3,170.00
57. 2D	4,973.66	24.56%	17,333,316	21.91%	3,485.02
58. 3D1	3,075.60	15.19%	8,996,227	11.37%	2,925.03
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,421.36	11.96%	6,985,761	8.83%	2,885.06
61. 4D	436.52	2.16%	790,101	1.00%	1,810.00
<b>62. Total</b>	<b>20,253.62</b>	<b>100.00%</b>	<b>79,128,483</b>	<b>100.00%</b>	<b>3,906.88</b>
<b>Grass</b>					
63. 1G1	203.21	1.91%	288,546	1.66%	1,419.94
64. 1G	826.15	7.77%	1,400,545	8.06%	1,695.27
65. 2G1	761.70	7.16%	1,177,678	6.78%	1,546.12
66. 2G	1,815.66	17.07%	3,268,821	18.81%	1,800.35
67. 3G1	1,652.83	15.54%	2,751,451	15.84%	1,664.69
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,880.45	17.68%	3,349,590	19.28%	1,781.27
70. 4G	3,498.62	32.89%	5,137,404	29.57%	1,468.41
<b>71. Total</b>	<b>10,638.62</b>	<b>100.00%</b>	<b>17,374,035</b>	<b>100.00%</b>	<b>1,633.11</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>55,625.51</b>	<b>63.78%</b>	<b>335,522,382</b>	<b>77.64%</b>	<b>6,031.81</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>20,253.62</b>	<b>23.22%</b>	<b>79,128,483</b>	<b>18.31%</b>	<b>3,906.88</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>10,638.62</b>	<b>12.20%</b>	<b>17,374,035</b>	<b>4.02%</b>	<b>1,633.11</b>
72. Waste	695.68	0.80%	153,050	0.04%	220.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>87,213.43</b>	<b>100.00%</b>	<b>432,177,950</b>	<b>100.00%</b>	<b>4,955.41</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,439.45	3.73%	6,570,737	3.12%	4,564.76
46. 1A	15,791.85	40.97%	119,914,037	56.95%	7,593.41
47. 2A1	2,860.24	7.42%	9,874,541	4.69%	3,452.35
48. 2A	8,724.09	22.64%	36,669,154	17.42%	4,203.21
49. 3A1	5,711.86	14.82%	23,903,908	11.35%	4,184.96
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	3,244.27	8.42%	11,280,352	5.36%	3,477.01
52. 4A	770.10	2.00%	2,341,104	1.11%	3,040.00
<b>53. Total</b>	<b>38,541.86</b>	<b>100.00%</b>	<b>210,553,833</b>	<b>100.00%</b>	<b>5,462.99</b>
<b>Dry</b>					
54. 1D1	3,519.54	4.27%	12,899,162	4.14%	3,665.01
55. 1D	32,541.55	39.44%	176,469,965	56.67%	5,422.91
56. 2D1	5,488.09	6.65%	14,347,177	4.61%	2,614.24
57. 2D	18,863.32	22.86%	53,651,173	17.23%	2,844.21
58. 3D1	13,894.48	16.84%	38,884,874	12.49%	2,798.58
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	6,851.44	8.30%	12,673,023	4.07%	1,849.69
61. 4D	1,359.22	1.65%	2,494,313	0.80%	1,835.11
<b>62. Total</b>	<b>82,517.64</b>	<b>100.00%</b>	<b>311,419,687</b>	<b>100.00%</b>	<b>3,773.98</b>
<b>Grass</b>					
63. 1G1	577.92	1.39%	1,345,673	1.90%	2,328.48
64. 1G	2,819.52	6.78%	4,898,624	6.92%	1,737.40
65. 2G1	2,899.61	6.97%	4,351,302	6.15%	1,500.65
66. 2G	8,257.83	19.85%	14,647,223	20.70%	1,773.74
67. 3G1	6,749.34	16.22%	11,869,621	16.77%	1,758.63
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	6,882.60	16.54%	12,057,346	17.04%	1,751.86
70. 4G	13,415.23	32.25%	21,598,639	30.52%	1,610.01
<b>71. Total</b>	<b>41,602.05</b>	<b>100.00%</b>	<b>70,768,428</b>	<b>100.00%</b>	<b>1,701.08</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>38,541.86</b>	<b>23.29%</b>	<b>210,553,833</b>	<b>35.49%</b>	<b>5,462.99</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>82,517.64</b>	<b>49.87%</b>	<b>311,419,687</b>	<b>52.48%</b>	<b>3,773.98</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>41,602.05</b>	<b>25.14%</b>	<b>70,768,428</b>	<b>11.93%</b>	<b>1,701.08</b>
72. Waste	2,799.00	1.69%	615,783	0.10%	220.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>165,460.55</b>	<b>100.00%</b>	<b>593,357,731</b>	<b>100.00%</b>	<b>3,586.10</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	525.00	14.50%	3,029,250	17.48%	5,770.00
46. 1A	999.34	27.59%	6,165,928	35.59%	6,170.00
47. 2A1	265.03	7.32%	1,098,554	6.34%	4,145.02
48. 2A	641.16	17.70%	2,696,085	15.56%	4,205.01
49. 3A1	422.20	11.66%	1,581,140	9.13%	3,745.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	581.43	16.05%	2,069,891	11.95%	3,560.00
52. 4A	187.70	5.18%	685,024	3.95%	3,649.57
<b>53. Total</b>	<b>3,621.86</b>	<b>100.00%</b>	<b>17,325,872</b>	<b>100.00%</b>	<b>4,783.69</b>
<b>Dry</b>					
54. 1D1	2,712.74	9.21%	9,331,826	11.59%	3,440.00
55. 1D	7,432.66	25.23%	29,107,518	36.16%	3,916.16
56. 2D1	2,061.59	7.00%	4,184,461	5.20%	2,029.73
57. 2D	7,535.91	25.58%	20,684,820	25.70%	2,744.83
58. 3D1	4,293.40	14.57%	8,844,115	10.99%	2,059.93
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	4,331.04	14.70%	6,669,156	8.28%	1,539.85
61. 4D	1,092.70	3.71%	1,676,950	2.08%	1,534.68
<b>62. Total</b>	<b>29,460.04</b>	<b>100.00%</b>	<b>80,498,846</b>	<b>100.00%</b>	<b>2,732.48</b>
<b>Grass</b>					
63. 1G1	462.03	0.89%	678,254	0.87%	1,467.99
64. 1G	1,614.32	3.10%	2,520,704	3.23%	1,561.46
65. 2G1	1,204.84	2.31%	1,570,156	2.01%	1,303.21
66. 2G	5,599.31	10.74%	8,604,585	11.01%	1,536.72
67. 3G1	6,961.56	13.35%	10,629,105	13.60%	1,526.83
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	9,671.58	18.55%	14,757,692	18.89%	1,525.88
70. 4G	26,627.62	51.07%	39,371,416	50.39%	1,478.59
<b>71. Total</b>	<b>52,141.26</b>	<b>100.00%</b>	<b>78,131,912</b>	<b>100.00%</b>	<b>1,498.47</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>3,621.86</b>	<b>4.19%</b>	<b>17,325,872</b>	<b>9.83%</b>	<b>4,783.69</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>29,460.04</b>	<b>34.09%</b>	<b>80,498,846</b>	<b>45.68%</b>	<b>2,732.48</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>52,141.26</b>	<b>60.34%</b>	<b>78,131,912</b>	<b>44.33%</b>	<b>1,498.47</b>
72. Waste	1,130.17	1.31%	248,638	0.14%	220.00
73. Other	60.90	0.07%	30,450	0.02%	500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>86,414.23</b>	<b>100.00%</b>	<b>176,235,718</b>	<b>100.00%</b>	<b>2,039.43</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	97,789.23	563,402,087	97,789.23	563,402,087
<b>77. Dry Land</b>	0.00	0	0.00	0	132,231.30	471,047,016	132,231.30	471,047,016
<b>78. Grass</b>	0.00	0	0.00	0	104,381.93	166,274,375	104,381.93	166,274,375
<b>79. Waste</b>	0.00	0	0.00	0	4,624.85	1,017,471	4,624.85	1,017,471
<b>80. Other</b>	0.00	0	0.00	0	60.90	30,450	60.90	30,450
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>339,088.21</b>	<b>1,201,771,399</b>	<b>339,088.21</b>	<b>1,201,771,399</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	97,789.23	28.84%	563,402,087	46.88%	5,761.39
<b>Dry Land</b>	132,231.30	39.00%	471,047,016	39.20%	3,562.30
<b>Grass</b>	104,381.93	30.78%	166,274,375	13.84%	1,592.94
<b>Waste</b>	4,624.85	1.36%	1,017,471	0.08%	220.00
<b>Other</b>	60.90	0.02%	30,450	0.00%	500.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>339,088.21</b>	<b>100.00%</b>	<b>1,201,771,399</b>	<b>100.00%</b>	<b>3,544.13</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 Ag Parcel	17	343,502	16	329,910	17	2,051,667	34	2,725,079	0
83.2 Commercial	1	2,938	0	0	0	0	1	2,938	0
83.3 Daykin	16	26,256	88	86,001	88	4,631,508	104	4,743,765	0
83.4 Diller	24	65,255	128	178,107	128	6,642,280	152	6,885,642	91,183
83.5 Endicott	41	301,416	80	171,271	85	2,874,150	126	3,346,837	0
83.6 Fairbury; Nbhd1	53	182,591	946	2,815,213	946	32,607,970	999	35,605,774	993
83.7 Fairbury; Nbhd2	126	92,827	449	344,893	450	7,546,519	576	7,984,239	50,200
83.8 Fairbury; Nbhd3	24	330,600	366	2,640,439	367	33,998,162	391	36,969,201	123,032
83.9 Harbine	8	7,148	32	23,349	32	1,168,516	40	1,199,013	0
83.10 Jansen	23	45,082	71	148,393	71	2,097,929	94	2,291,404	0
83.11 Plymouth	17	63,204	187	754,631	187	12,364,825	204	13,182,660	177,454
83.12 Reynolds	33	38,486	57	40,905	57	1,096,716	90	1,176,107	0
83.13 Rural	688	12,338,380	533	11,419,657	595	76,996,073	1,283	100,754,110	1,175,623
83.14 Steele City	60	44,318	58	34,884	58	1,042,516	118	1,121,718	3,374
84 Residential Total	1,131	13,882,003	3,011	18,987,653	3,081	185,118,831	4,212	217,988,487	1,621,859

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Commercial	85	1,331,050	373	4,635,703	417	66,913,896	502	72,880,649	0
85.2	Diller	0	0	1	1,470	1	26,346	1	27,816	0
85.3	Fairbury; Nbhd1	0	0	3	25,312	3	287,897	3	313,209	0
85.4	Fairbury; Nbhd2	0	0	1	475	1	9,250	1	9,725	0
85.5	Industrial	11	69,435	14	403,306	14	9,088,457	25	9,561,198	0
85.6	Plymouth	1	2,400	1	5,609	2	381,438	3	389,447	27,278
85.7	Rural	0	0	0	0	2	277,240	2	277,240	0
86	Commercial Total	97	1,402,885	393	5,071,875	440	76,984,524	537	83,459,284	27,278

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	147.03	1.59%	255,832	1.55%	1,740.00
88. 1G	754.65	8.15%	1,348,130	8.16%	1,786.43
89. 2G1	642.70	6.94%	1,119,208	6.78%	1,741.42
90. 2G	1,798.46	19.41%	3,255,213	19.71%	1,810.00
91. 3G1	1,467.23	15.84%	2,655,687	16.08%	1,810.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	1,832.15	19.78%	3,316,191	20.08%	1,810.00
94. 4G	2,622.33	28.30%	4,562,854	27.63%	1,740.00
95. Total	9,264.55	100.00%	16,513,115	100.00%	1,782.40
<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	56.18	4.09%	32,714	3.80%	582.31
106. 1T	71.50	5.20%	52,415	6.09%	733.08
107. 2T1	119.00	8.66%	58,470	6.79%	491.34
108. 2T	17.20	1.25%	13,608	1.58%	791.16
109. 3T1	185.60	13.51%	95,764	11.12%	515.97
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	48.30	3.52%	33,399	3.88%	691.49
112. 4T	876.29	63.77%	574,550	66.74%	655.66
113. Total	1,374.07	100.00%	860,920	100.00%	626.55
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Grass Total	9,264.55	87.08%	16,513,115	95.04%	1,782.40
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	1,374.07	12.92%	860,920	4.96%	626.55
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114. Market Area Total	10,638.62	100.00%	17,374,035	100.00%	1,633.11

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	371.87	0.98%	615,562	0.91%	1,655.32
88. 1G	2,730.14	7.18%	4,830,439	7.16%	1,769.30
89. 2G1	2,255.58	5.93%	3,927,097	5.82%	1,741.06
90. 2G	8,178.44	21.51%	14,584,097	21.60%	1,783.24
91. 3G1	6,596.65	17.35%	11,763,414	17.42%	1,783.24
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	6,594.20	17.34%	11,757,831	17.42%	1,783.06
94. 4G	11,291.74	29.70%	20,031,521	29.67%	1,774.00
95. Total	38,018.62	100.00%	67,509,961	100.00%	1,775.71
<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	206.05	5.75%	730,111	22.41%	3,543.37
106. 1T	89.38	2.49%	68,185	2.09%	762.87
107. 2T1	644.03	17.97%	424,205	13.02%	658.67
108. 2T	79.39	2.22%	63,126	1.94%	795.14
109. 3T1	152.69	4.26%	106,207	3.26%	695.57
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	288.40	8.05%	299,515	9.19%	1,038.54
112. 4T	2,123.49	59.26%	1,567,118	48.09%	737.99
113. Total	3,583.43	100.00%	3,258,467	100.00%	909.32
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Grass Total	38,018.62	91.39%	67,509,961	95.40%	1,775.71
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	3,583.43	8.61%	3,258,467	4.60%	909.32
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114. Market Area Total	41,602.05	100.00%	70,768,428	100.00%	1,701.08

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	387.33	0.78%	627,475	0.82%	1,620.00
88. 1G	1,575.02	3.17%	2,494,295	3.26%	1,583.66
89. 2G1	813.83	1.64%	1,318,316	1.72%	1,619.89
90. 2G	5,579.41	11.24%	8,592,290	11.23%	1,540.00
91. 3G1	6,861.76	13.82%	10,567,111	13.82%	1,540.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	9,518.78	19.18%	14,658,920	19.17%	1,540.00
94. 4G	24,902.66	50.17%	38,225,092	49.98%	1,534.98
95. Total	49,638.79	100.00%	76,483,499	100.00%	1,540.80
<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	74.70	2.99%	50,779	3.08%	679.77
106. 1T	39.30	1.57%	26,409	1.60%	671.98
107. 2T1	391.01	15.62%	251,840	15.28%	644.08
108. 2T	19.90	0.80%	12,295	0.75%	617.84
109. 3T1	99.80	3.99%	61,994	3.76%	621.18
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	152.80	6.11%	98,772	5.99%	646.41
112. 4T	1,724.96	68.93%	1,146,324	69.54%	664.55
113. Total	2,502.47	100.00%	1,648,413	100.00%	658.71
<hr/>					
Grass Total	49,638.79	95.20%	76,483,499	97.89%	1,540.80
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	2,502.47	4.80%	1,648,413	2.11%	658.71
<hr/>					
114. Market Area Total	52,141.26	100.00%	78,131,912	100.00%	1,498.47

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

48 Jefferson

	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	207,901,105	216,173,395	8,272,290	3.98%	1,621,859	3.20%
02. Recreational	2,108,879	1,815,092	-293,787	-13.93%	0	-13.93%
03. Ag-Homesite Land, Ag-Res Dwelling	52,829,543	52,918,265	88,722	0.17%	86,298	0.00%
<b>04. Total Residential (sum lines 1-3)</b>	<b>262,839,527</b>	<b>270,906,752</b>	<b>8,067,225</b>	<b>3.07%</b>	<b>1,708,157</b>	<b>2.42%</b>
05. Commercial	65,459,644	73,450,467	7,990,823	12.21%	27,278	12.17%
06. Industrial	9,834,284	10,008,817	174,533	1.77%	0	1.77%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>75,293,928</b>	<b>83,459,284</b>	<b>8,165,356</b>	<b>10.84%</b>	<b>27,278</b>	<b>10.81%</b>
08. Ag-Farmsite Land, Outbuildings	65,046,730	74,003,319	8,956,589	13.77%	1,169,086	11.97%
09. Minerals	198	198	0	0.00	0	0.00%
10. Non Ag Use Land	315,630	90,300	-225,330	-71.39%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>65,362,558</b>	<b>74,093,817</b>	<b>8,731,259</b>	<b>13.36%</b>	<b>1,169,086</b>	<b>11.57%</b>
12. Irrigated	572,832,170	563,402,087	-9,430,083	-1.65%		
13. Dryland	477,742,372	471,047,016	-6,695,356	-1.40%		
14. Grassland	168,175,319	166,274,375	-1,900,944	-1.13%		
15. Wasteland	1,080,097	1,017,471	-62,626	-5.80%		
16. Other Agland	30,450	30,450	0	0.00%		
<b>17. Total Agricultural Land</b>	<b>1,219,860,408</b>	<b>1,201,771,399</b>	<b>-18,089,009</b>	<b>-1.48%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>1,623,356,421</b>	<b>1,630,231,252</b>	<b>6,874,831</b>	<b>0.42%</b>	<b>2,904,521</b>	<b>0.24%</b>

## 2018 Assessment Survey for Jefferson 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>
	2
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	1 Appraiser shared with Fillmore, Franklin, Nance, Phelps and Jefferson Counties.
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$226,739
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$226,739 –all health care, retirement and social security costs are paid from county general.
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	Appraiser wage from general budget - interlocal agreement.
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$50,000 controlled by commissioners for projects and other appraisal contracts; this has been true in past years and the new county assessor expects it to still be available.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	None. Computer costs now come entirely from the county general budget.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$4,000 - This fund is also for all dues (IAAO, S. E Assessors Association, and NACO) newspaper subscription and other publications, Marshal & Swift books and updates, and any newspaper ads from the assessor's office.
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$32,864

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	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
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	No. There is public access to the records through NACO's Taxes On Line, and Assessors Online.
7.	<b>Who maintains the GIS software and maps?</b>
	Assessor and Staff
8.	<b>Personal Property software:</b>
	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>
	Diller, Daykin, Fairbury, and Plymouth; the village of Jansen now has zoning within the village limits but not into the suburban area. Jansen does not issue building permits.
4.	<b>When was zoning implemented?</b>
	August of 2001; Jansen 2013. Diller, Daykin, Plymouth dates unknown by assessor.

### D. Contracted Services

<b>1.</b>	<b>Appraisal Services:</b>
	None
<b>2.</b>	<b>GIS Services:</b>
	GIS Workshop
<b>3.</b>	<b>Other services:</b>
	MIPS/County Solutions –administrative and appraisal software maintenance  The county also has Pictometry in use in several offices and available to the county assessor.

### E. Appraisal /Listing Services

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

## 2018 Residential Assessment Survey for Jefferson 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> <p>Fairbury: The largest town; it is analyzed in 3 separate areas for valuation purposes; the main trade and employment center in the county; the county seat; has a K-12 school system. Fairbury's 3 Neighborhoods are described as follows: ---Neighborhood #1 is the main part of the town. ---Neighborhood #2 is the south and west part of Fairbury south of Highway 136 that is not described as Neighborhood #1. ---Neighborhood #3 is the remainder of Fairbury that is north of Highway 136 and East of Highway 15.</p> </td> </tr> <tr> <td style="text-align: center;">08</td> <td> <p>Plymouth: Located closer to a larger trade and employment center (Beatrice); the market for residential properties is unique. The Tri-County School District, a K-12 system is only 2 to 3 miles from Plymouth. The COOP is a very large one and is an important business and employer to the community.</p> </td> </tr> <tr> <td style="text-align: center;">11</td> <td> <p>Rural: The locations are scattered across the county; the market for acreages is distinctly different than the market in the small villages. The parcels are located in the non-urban areas throughout the county.</p> </td> </tr> <tr> <td style="text-align: center;">12</td> <td> <p>Daykin, Diller, Endicott and Jansen: These villages are grouped together for valuation purposes; they are located throughout the county; they have a limited but stable market for residential property; they have somewhat limited infrastructure; they have few school facilities and feed students into consolidated school districts.</p> </td> </tr> <tr> <td style="text-align: center;">15</td> <td> <p>Harbine, Reynolds, and Steele City: These villages are grouped together for valuation purposes; they are located throughout the county; they have no organized market for residential property; they have very limited infrastructure; they have no school facilities and feed students into consolidated school districts.</p> </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	<p>Fairbury: The largest town; it is analyzed in 3 separate areas for valuation purposes; the main trade and employment center in the county; the county seat; has a K-12 school system. Fairbury's 3 Neighborhoods are described as follows: ---Neighborhood #1 is the main part of the town. ---Neighborhood #2 is the south and west part of Fairbury south of Highway 136 that is not described as Neighborhood #1. ---Neighborhood #3 is the remainder of Fairbury that is north of Highway 136 and East of Highway 15.</p>	08	<p>Plymouth: Located closer to a larger trade and employment center (Beatrice); the market for residential properties is unique. The Tri-County School District, a K-12 system is only 2 to 3 miles from Plymouth. The COOP is a very large one and is an important business and employer to the community.</p>	11	<p>Rural: The locations are scattered across the county; the market for acreages is distinctly different than the market in the small villages. The parcels are located in the non-urban areas throughout the county.</p>	12	<p>Daykin, Diller, Endicott and Jansen: These villages are grouped together for valuation purposes; they are located throughout the county; they have a limited but stable market for residential property; they have somewhat limited infrastructure; they have few school facilities and feed students into consolidated school districts.</p>	15	<p>Harbine, Reynolds, and Steele City: These villages are grouped together for valuation purposes; they are located throughout the county; they have no organized market for residential property; they have very limited infrastructure; they have no school facilities and feed students into consolidated school districts.</p>	Ag	Agricultural homes and outbuildings
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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 county uses both the Sales Comparison approach to value and Cost Approach to value (replacement cost new less depreciation). The values are reconciled with the Sales Comparison approach carrying the most weight.														
<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>														
	Local market information is used to develop the depreciation schedules.														
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>														
	Individual tables are developed based on different locations.														

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

Current local sales are used to determine lot and land values. The unit of comparison used for residential lot studies and application is by the 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 Fairbury but it is not a common practice for developers to maintain a surplus of vacant lots. To date, no developer has requested a discounted cash flow analysis of the valuation of their lots, and the county does not currently use discounted cash flow techniques to value any vacant lots.

**8.**

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
01	2014 - 2016	2016	2014 - 2016	2014-2016
08	2015	2016	2015	2015
11	2004 & 2016	2016	2014 & 2016	2014 & 2016
12	2016	2016	2016	2017
15	2013	2016	2013	2013
Ag	2013	2016	2014 & 2016	2014-2017

----The depreciation tables are redone whenever the costs are updated. They tend to be the same or nearly the same date as the cost tables.

----The County is in the process of changing to June 2016 costing and adjusting depreciation. For 2017 they inspected Valuation Group #12 (Daykin, Diller, Endicott and Jansen). For 2019 they will inspect Valuation Group #15 (Harbine, Reynolds and Steele City) which includes all of the smaller villages. Valuation Group #8 Plymouth was inspected in 2015. Depreciations were adjusted to maintain values. Lot values were affirmed and not changed.

----Lot sales are analyzed (if sales occur) on an ongoing basis. When the valuation groups are reviewed and re-appraised they verify whether the lot values are holding or if the values need to be adjusted before the improvements are appraised. Going forward, this practice will continue and the lots will be either affirmed or updated whenever the class or subclass is inspected, reviewed and recosted.

----The county has developed the valuation groups partly based on the original assessor locations and partly on the way they organize their work. They typically inspect, review and analyze each town separately. The county has identified characteristics that make each town unique. Those characteristics vary, but are usually related to the population, schools, location, businesses and services in each town. In Valuation groups #12 and #15 where multiple towns are grouped together, the characteristics are considered to be similar.

----Within the Valuation Group #1 (Fairbury), The work is organized into 3 neighborhoods that are intended to break the town into manageable appraisal zones. Neighborhood #2 was reviewed during 2016 and will have new values for use in 2017; neighborhood #3 was reviewed during 2013 and 2014 and will have new values for use in 2015; neighborhood #1 was reviewed during 2015 and will have new values for use in 2016. For 2018 all neighborhoods will have 2016 costing.

----When the dates for inspection and review, costing, depreciation tables and lot value study are reviewed; typically, residences on agricultural parcels and agricultural buildings are associated with #11, the "Rural" valuation group. At this time, the houses on agricultural parcels and agricultural buildings are valued using 2016 costs and the rural residential using 2016 costs.

## 2018 Commercial Assessment Survey for Jefferson 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>			
	<u>Valuation Grouping</u>	<u>Description of unique characteristics</u>		
	19	Includes all Assessor Locations: All commercial sales in Jefferson County are grouped together for analysis and valuation.		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	The cost approach is the primary method and is used on all parcels. If sufficient data is available, a Market Approach (sales comparison approach) is used and the two values are correlated for a final value.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	The assessor relies heavily on the experience of the current staff when unique commercial property is appraised. The assessor and staff members are familiar with the appraisal techniques, sales and procedures used in other counties. There is an exchange of information among other assessors that have similar parcels. This process helps to determine a value and to value unique property similarly to other like property in nearby jurisdictions. ----If it is necessary for an unusual property, the county would contract with an outside appraiser.			
<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 local market is the basis for developing depreciation tables for commercial property.			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	Yes; but there is only one valuation group in commercial. There will be individual depreciation developed for various uses or groups of like uses and locations within the valuation group. Among the commercial property, the depreciation tends to be driven by both use and location as well as quality and condition.			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	The county uses sales of vacant land calculated by square foot for the common unit of comparison.			
<b>7.</b>	<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	19	2016	2016	2017

----The depreciation tables are redone whenever the costs are updated. They tend to be the same or nearly the same date as the cost tables.

----The 2016 costs are used for the commercial parcels throughout the county.

----Lot sales are analyzed (if sales occur) on an ongoing basis. When the commercial parcels are reviewed and re-appraised they verify whether the lot values are holding or if the values need to be adjusted before the improvements are appraised. Going forward, this practice will continue and the lots will be either affirmed or updated whenever the class or subclass is inspected, reviewed, recosted, and reappraised.

----The county inspected and reviewed all commercial properties, including the "COOP" type parcels and all of the grain elevators; on-site during 2017 for use in 2018.

## 2018 Agricultural Assessment Survey for Jefferson 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>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Market Area 1: This area covers the top one fourth of the county where the terrain has less of a slope and larger field sizes than the other two market areas also less grass and more irrigation potential with more access to ground water and is mostly developed for irrigation.</td> <td style="text-align: center;">2016</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Market Area 2: This area covers the middle one half of the county and is a cross section of market area 1 and 3 with significantly more dry land than market area 1, similar soils to Market Area 1 but with limited ground water access for irrigation well development limiting irrigation development.</td> <td style="text-align: center;">2016</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Market Area 3: This area covers the lower one fourth of the county and in this area the terrain is rougher and steeper with smaller field sizes. Area 3 is predominantly grass, some dryland crop and very limited irrigation.</td> <td style="text-align: center;">2016</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Market Area 1: This area covers the top one fourth of the county where the terrain has less of a slope and larger field sizes than the other two market areas also less grass and more irrigation potential with more access to ground water and is mostly developed for irrigation.	2016	2	Market Area 2: This area covers the middle one half of the county and is a cross section of market area 1 and 3 with significantly more dry land than market area 1, similar soils to Market Area 1 but with limited ground water access for irrigation well development limiting irrigation development.	2016	3	Market Area 3: This area covers the lower one fourth of the county and in this area the terrain is rougher and steeper with smaller field sizes. Area 3 is predominantly grass, some dryland crop and very limited irrigation.	2016
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>												
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3	Market Area 3: This area covers the lower one fourth of the county and in this area the terrain is rougher and steeper with smaller field sizes. Area 3 is predominantly grass, some dryland crop and very limited irrigation.	2016												
		<p>----It is the county's practice to update the land use on an ongoing basis. They have always updated land use whenever a change is reported or discovered. They have monitored new well registrations, any available aerial photos including Pictometry, GIS, and Google Earth. Recently there has been a significant amount of self reporting of the certified crop acres by the farmers. The land use is now being updated based on those ongoing efforts.</p>												
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>	The county has a strong sale verification and analysis process. This keeps them constantly aware of market trends and changes in agricultural land values.												
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>	Agricultural land is identified by its present and predominant use; it is defined in the state statutes as the commercial production of agricultural products. Residential is not used for the commercial production for agricultural products and Recreational is predominantly used for rest and relaxation on an occasional basis. There is currently no land valued as Recreational. No landowners have reported Recreational as the predominant use of their property.												
<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 (home site) acre, for farm homes and the rural residential home sites (acreages) are valued at \$21,000 for the first acre and the outbuilding site acres are valued at \$4,200 per acre and the excess or yard acres are valued at \$3,150 per acre. The area of the site is determined on a parcel by parcel basis using GIS, Google Earth and FSA data. The values for the rural residential sites and the farm home sites to the same value.												
<b>6.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>													

Sale verification; information obtained from buyers and sellers is the key technique. The county currently is using the grassland values converted to 100% of market value.
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**2017 Plan of Assessment for Jefferson County  
Assessment Years 2018, 2019 and 2020  
Date: June 15, 2017**

**Plan of Assessment Requirements:**

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

**Real Property Assessment Requirements:**

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

Neb. Rev. Stat. 77-112 (Reissue September 2010).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and Horticultural land;
- 2) 71% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the Qualifications for special valuation under 77-1344 and 75% of its recapture Value as defined in 77-1343 when the land is disqualified for special Valuation under 77-1347.

**Level of Value, Quality, and Uniformity for Assessment Year 2017:**

<u>Property Class</u>	<u>Median</u>
Residential	100%
Commercial	100%
Agricultural	73%

## **General Description of Real Property in Jefferson County:**

Per 2017 County Abstract, Jefferson County consists of the following real property types:

	<u>Parcels</u>	<u>% of Total Parcels</u>
Residential	3768	49%
Commercial	508	7%
Industrial	25	<1%
Recreational	15	<1%
Agricultural	2894	38%
T.I.F.	9	<1%
Exempt	384	5%
Game & Parks	26	<1%

Agricultural land – 338,546.93 acres

New Property: For assessment year 2016 an estimated 84 building permits and 6 improvement information statements were filed for new property and construction/additions, demolitions, land use, changes, etc., in the county. The office mailed out approximately 450 Homestead Exemptions to applicants who filed the previous year and 1,175 Personal Property post cards were mailed.

For more information see 2017 Reports & Opinions, Abstract and Assessor Survey.

### **Staff/Training**

The Jefferson County Assessor's office staff currently consists of the assessor, 1 full time deputy assessor, 1 full time lister/GIS specialist, 1 full time employee and 1 part time employee. Office budget information is included in the survey given to the Department of Revenue, Property Assessment Division. Staff salaries are included with the budget request presented to the County Board each year.

No person shall be eligible to file, assume or be appointed to, or hold the office county assessor, serve as deputy assessor unless he or she hold a County Assessor Certificate issued by the Property Tax Administrator of State Tax Commissioner. In order to retain certification, all certificate holders must obtain 60 hours of approved continuing education to be eligible to receive approval by the Property Tax Administrator for re-certification.

The Department of Revenue Property Assessment Division Regulations and Directives as approved by the Attorney General and signed by the Governor are filed in the office and implemented in the assessor's office. A plan of annual assessment includes a 6 year cycle of reappraisal and inspection.

## **Cadastral Maps**

Cadastral maps were revised in 1984 by a survey engineer and books printed. Ownership changes are updated with each group of transfer statements. Parcel line changes are also updated as needed when transfers are worked. We are in the process of producing new cadastral books using GIS mapping. Due to budgeting restraints for staff and the time involved, this is an ongoing project. Current year certified FSA maps have been requested from the land owner each time there has been a land use change reported or discovered and also if a protest has been made on a rural property. Aerial photos were flown by Pictometry as scheduled by the Planning and Zoning Administrator at the direction of the Jefferson County Board of Commissioners. Currently scheduled on a bi-annual basis. This office has utilized Google, GIS and FSA photos as tools in the assessment process as well as on-site inspections. County wide zoning regulations were adopted August 1, 2001 and amended March 12, 2013. The villages of Plymouth, Diller and Jansen also have zoning as does Fairbury. Permits are to be dropped off, emailed or mailed to the Assessor's office in a timely manner. Even though Jansen has zoning, they **do not** issue written permits.

## **Property Record Cards**

Property record cards are kept on file for every parcel of real property including improvements on leased land. Each card has current owner, address, legal description, situs address book and page of last deed recorded, cadastral map book and page, current property classification code, tax district code and the current plus one or more years of assessed land value and improvements. The exception for the assessed value would be for properties that receive an exemption. Each record card with buildings contains a photo, sketch of the house, and aerial photographs, if available. A cost approach, income summary and comparable approach are included if applicable. Also found within each card is land size (square footage or acres) and value. All taxable property record cards are also entered into the computer CAMA system. The Assessment Administration system is MIPS which is provided and supported by NACO. This system links with the CAMA system and also the GIS system that will eventually replace our old cadastral maps. Our property record card information has been made accessible through [www.nebraskataxesonline.us](http://www.nebraskataxesonline.us) since 2006. Parcel information became available through [www.nebraskaassessorsonline.us](http://www.nebraskaassessorsonline.us) in January of 2014. Updates to this information are made several times throughout the year.

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

Real estate transfer statements, plus a copy of the deed, are given to the Assessor's office by the Register of Deeds. Real Estate transfer statements are handled daily. Ownership changes are made in the administrative program and updated on the website: [nebraskaassessorsonline.us](http://nebraskaassessorsonline.us) CAMA system is updated and sales are added to sales file. Sales sheets for the sales books are run and added to current book of sales. Properties that require a split are done on the GIS system before any other changes are made. Copy of real estate card and transfer are made to be used when personnel physically go to the property and inventories the information that is on the card as to what was actually there when the sale took place. Any differences are noted and brought back to the Assessor's office to

correct the sales file. Real estate cards are tabbed for the next year to correct information. This on-site verification may also determine whether the sale was an arms-length transaction or not. New pictures are taken of the improvements or lot for each residential and commercial property. Income data is collected, if applicable. Rural land sales are categorized on a computer program as to number of acres of each soil type, classification and percent that each soil type attributes to the sale price. Agricultural land is reviewed every year and values established to maintain the ratios and statistics mandated by the Tax Equalization and Review Commission. An annual study is conducted to see that the current market continues to support the areas.

The assessor and office staff attempts to obtain 100% coverage of each sale, which contains a documentary stamp, beginning with the buyer and seller and then the broker. Questionnaires are mailed on each of these sales, consisting of information about the sale and also about the property. A spread sheet tracks these mailings. A drive by review is done on the parcels sold and also an on-site inspection.

The qualification process involved review of the information on the 521 Real Estate Transfer Statement and utilizes personal knowledge of the assessor and staff to make a decision about the usability of the sales. Some are later modified based on information discovered during the verification and inspection process. The county attempts to inspect all improved sales in the sales roster.

Building permits are received from the Jefferson County zoning manager, the Fairbury zoning administrator, and the village clerks of Plymouth and Diller. The County Assessor and staff inspect small towns, by driving each street and alley of the town to verify if any changes have been made. The appropriate real estate cards are tabbed for review that we receive a permit, improvement information statement or discover changes for.

All cards tabbed for new structures, additions, changes or demolition are physically inspected by the County Assessor and staff between September and February of the assessment year. The property record card is used for listing additions or changes to buildings so data may be updated. New structures are measured and all the components needed to produce a new cost approach on our CAMA program are noted at the time of inspection. Commercial properties are listed and measured by qualified personnel who also collect income data. New or corrected sketches are made and digital pictures are taken. The County Assessor approves the final value before it is placed on the property record card or computer administrative program.

Sales studies are done in the office and compared to the sales analysis provided by the Property Assessment Division. Between these two sales studies and knowledge of the current sales not within the sales study, the Assessor determines where and what changes need to be made to valuation for the current assessment year. This is to stay in compliance with the laws of Nebraska and to have a fair and equitable assessment of real estate within Jefferson County.

The Assessor and County Board of Commissioners/Equalization hire qualified personnel to do mass appraisal within the County. The personnel hired use the counties sales studies and comparisons to do a market approach that is in compliance with the IAAO standards. Cost approach is done on the CAMA system using Marshall-Swift pricing and the current depreciation study at the time of the appraisal. The hired personnel also do income approach. They collect the income and expense data to be entered in the counties CAMA system and run an analysis from the market. Land valuation studies are done within the County using a spreadsheet program developed in the Assessor's office to analyze land valuations and check established market areas within the County. New statistics are ran using the same sales in our sales study to determine a cost approach to value. These statistics verify the fact that county valuations are in compliance with the laws of Nebraska. A yearly review of all agricultural sales within the study period as set forth by TERC and PAD is done to determine any changes in land value according to the market in Jefferson County. The study of agricultural land sales is done by breaking each sale down by total number of acres, soil type and land use in each parcel sold. Using this study the weighted average value per acre is determined. If there were no sales of certain type of soil, the value is determined by using values within the same land classification. Our three market areas are also reviewed to determine if changes in area lines need to be made to keep equality in the valuations for Jefferson County. All land use changes reported are verified and files are changed to reflect current land use. New FSA maps are requested from property owners and the GIS system, CAMA program and PC Admin program are changed accordingly. Update GIS maps to most current flight taken by FSA aerial if new ones are available. The GIS program is also being utilized to produce current cadastral maps in a user friendly format, as time permits. Pick up work is done annually with an on-sight inspection of each reported improvement or demolition. Unreported improvements that come to the attention of the County Assessor are visually inspected, if possible, and also reported to the Zoning Manager. Requests by real estate owners to review property are also done at this time. Digital pictures are taken as needed and added to the CAMA system. All new or changed improvements are listed and entered into the Assessor's CAMA system and priced out using the Marshall Swift pricing. As a parcel is reviewed, classification codes will be examined, corrected if necessary and entered on the parcel card.

On or before June 1 of each year, notices are mailed to all land owners that have had either an increase or decrease in value from the previous assessment year. Any changes made after March 19<sup>th</sup> are made by the County Board of Equalization.

## **REAL PROPERTY**

### **Actions Planned for Assessment year 2018**

**Residential:** Physically inspect and list all new or changed construction and update all records accordingly. House sheets for all improved properties will be ran.

**Commercial:** All Co-op, commercial and industrial properties in the County **Agricultural Land:** Agricultural Land and Improvements in 4 rural precincts. Physically inspect and list all new or changed construction and update all records accordingly. Verification of land use is also done by requesting certified FSA maps.

No special value has been determined in Jefferson County at this time.

Areas that show a need for adjustment, based on their statistics, will be reviewed and valuations changed according to sales study. Staff will help review sales and valuations and to do all pick up work of reported or discovered changes to parcels will be physically reviewed. New construction and changes reported on improvements statements, city permits, rural permits or discovered will be physically reviewed. Run new cost sheets. Study sales statistics. As a parcel is reviewed, classification codes will be examined, corrected if necessary and entered on the parcel card. Photos, sketches, etc. will be updated as needed. Staff will continue updating and correcting information on GIS layers and will probably add more layers and information as it is collected. Review sales study to determine changes of valuations per soil type and land use. Review neighborhood boundaries. Make all known changes to land use. Physical inspections of all pickup work and change all records accordingly. Run new irrigation listing for Jefferson County from Internet. Continue updating the GIS system. Print maps on GIS to replace old cadastral maps, land ownership and parcel lines. .

### **Actions Planned for Assessment Year 2019**

**Residential:** Review villages of Harbine, Reynolds and Steele City. Physically inspect and list all new or changed construction and update all records accordingly. House sheets for all improved properties will be ran.

**Commercial:** Physically inspect and list all new or changed construction and update all records accordingly.

**Agricultural Land:** Agricultural Land and Improvements in 4 rural precincts. Physically inspect and list all new or changed construction and update all records accordingly.

Verification of land use is also done by requesting certified FSA maps

No special value has been determined in Jefferson County at this time.

Areas that show a need for adjustment, based on their statistics, will be reviewed and valuations changed according to sales study. Staff will help review sales and valuations and to do all pick up work of reported or discovered changes to parcels will be physically reviewed. New construction and changes reported on improvements statements, city permits, rural permits or discovered will be physically reviewed. Run new cost sheets. Study sales statistics. As a parcel is reviewed, classification codes will be examined, corrected if necessary and entered on the parcel card. Photos, sketches, etc. will be updated as needed. Staff will continue updating and correcting information on GIS layers and will probably add more layers and information as it is collected. Review sales study to determine changes of valuations per soil type and land use. Review neighborhood boundaries. Make all known changes to land use. Physical inspections of all pickup work and change all records accordingly. Run new irrigation listing for Jefferson County from Internet. Continue updating the GIS system. Print maps on GIS to replace old cadastral maps, land ownership and parcel lines. .

### **Actions Planned for Assessment Year 2020**

**Residential:** Review Area 3 of Fairbury . Physically inspect and list all new or changed construction and update all records accordingly. House sheets for all improved properties will be ran.

**Commercial:** Physically inspect and list all new or changed construction and update all records accordingly.

**Agricultural Land:** Agricultural Land and Improvements in 4 rural precincts. Physically inspect and list all new or changed construction and update all records accordingly.

Verification of land use is also done by requesting certified FSA maps

No special value has been determined in Jefferson County at this time.

Areas that show a need for adjustment, based on their statistics, will be reviewed and valuations changed according to sales study. Staff will help review sales and valuations and to do all pick up work of reported or discovered changes to parcels will be physically reviewed. New construction and changes reported on improvements statements, city permits, rural permits or discovered will be physically reviewed. Run new cost sheets. Study sales statistics. As a parcel is reviewed, classification codes will be examined, corrected if necessary and entered on the parcel card. Photos, sketches, etc. will be updated as needed. Staff will continue updating and correcting information on GIS layers and will probably add more layers and information as it is collected. Review sales study to determine changes of valuations per soil type and land use. Review neighborhood boundaries. Make all known changes to land use. Physical inspections of all pickup work and change all records accordingly. Run new irrigation listing for Jefferson County from Internet. Continue updating the GIS system. Print maps on GIS to replace old cadastral maps, land ownership and parcel lines. .

### **Other functions performed by the Assessor's office, but not limited to:**

Major reported required by the Assessor are: County Abstract of Assessment for Real Property; Certify completion of real property assessment roll & publish in newspaper; Send notice of valuation change to owner of record (as of March 20); Prepare 3 year plan of assessment; File 3 year plan of assessment with County Board of Equalization; Review ownership and use of all cemetery real property and report such review to the County Board; Certification of Values to Political Subdivisions; School District Taxable Value Report; Deliver Tax Rolls to County Treasurer; Assessor Survey; Sales information including sales rosters and annual Assessed Value Update w/ abstract; Personal Property Abstract

Record maintenance, mapping updates, and ownership changes are continuous projects that usually take about 1 to 2 weeks. Records that need to be split take longer than just a change of ownership.

Annually prepare and file Assessor Administrative Reports with the Property Tax Administrator as required by statute/regulation.

Administer annual personal property filings. A Nebraska Personal Property Return for all depreciable tangible personal property which is used in a trade or business for the production of income, and which has a determinable life of longer than one year must be filed on or before May 1. For a late filing after May 1, but before July 1, a 10% penalty is applied. After July 1, a 25% penalty is applied to the taxes due. Notice to file is published in the local newspaper. In February a notice to file is mailed to each entity and individual who previously filed.

Permissive Exemption Application (Form 451) or Statement of Reaffirmation of Tax Exemption (Form 451A) are prepared and mailed to the previous years' applicant. Review and make recommendations to county board.

Taxable Government Owned Property – make an annual review of government owned property not used for public purpose, send notices of intent to tax on or before March 1<sup>st</sup> of each year and attend protest hearing if entity files a protest.

Homestead Exemption Applications and Income Statements are accepted in this office from February 1 to June 30. Notice to file is published in the local newspaper, given to the local radio station and pre-printed forms are mailed to applicants who filed the previous year. Applicant is verified as owner/occupant. Signed applications, income statements, veterans disability and doctor's certification of disability (where appropriate) as forwarded to the Department of Revenue on or before August 1. The Nebraska Department of Revenue returns a roster in October of approved (with a percentage) and disapproved applications for final processing.

Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records for each subdivision taxed to each company and tax billing for tax list given the County Treasurer.

Tax Increment Financing (T.I.F.) – management of record/valuation information for Properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax. Copies of the Applications are forwarded to PAD and county treasurer

Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.

Tax Lists - prepare and certify tax list to county treasurer for real property, personal property, and centrally assessed.

Tax List Corrections – prepare tax list correction documents for county board approval and file with County Clerk and County Treasurer.

County Board of Equalization – attends county board of equalization meetings/hearings for valuation protests; permissive exemptions; assemble and provide information on behalf of the assessor’s office.

TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC and defend valuation as determined by the Assessor. If the taxpayer is appealing a valuation set by the County Board of Equalization, the board will defend the value.

TERC Statewide Equalization – attend hearings by phone, website or in person, to defend values as determined by the Assessor, if applicable, and/or implement orders of the TERC, which requires an amended abstract be filed with the PAD.

Pull real estate cards; make copies; answer inquiries via phone, in person, mail and email from realtors, appraisers, lending institutions, property owners, lawyers, other county offices, surveyors and the general public. As more people are searching for information online at [www.nebraskataxesonline.us](http://www.nebraskataxesonline.us), we field many questions on how to search for assessor data. We must be able to communicate the steps in finding the data via phone or email. In 2014 we also went online with [www.nebraskaassessoronline.us](http://www.nebraskaassessoronline.us). This allowed more of our parcel data information to be available to the public.

Attend Southeast District Assessor’s meetings, NACO meetings & conferences, Nebraska Assessor’s Workshops and other meetings/classes that provide hours of continuing education credit to keep Assessor’s certificate current as required by the Nebraska Department of Revenue, Property Assessment Division Regulations. (Reg-71-006 and Reg-71-007)

Respectfully submitted:

Assessor signature     *Mary A. Banahan*     Date     June 15, 2017      
Mary A. Banahan

Filed with County Board of Equalization: June 27, 2017

\_\_\_\_\_ Michael T. Dux, Chairman