

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**KNOX 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 Knox 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 Knox 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: Monica McManigal, Knox 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.

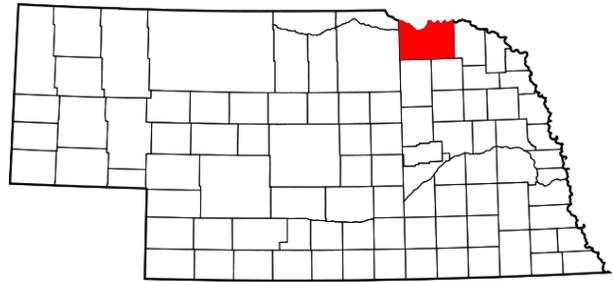
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

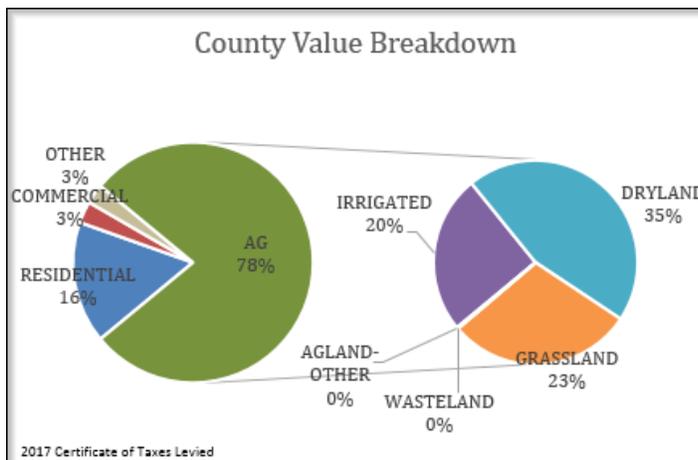
## County Overview

With a total area of 1,108 miles, Knox County had 8,571 residents, per the Census Bureau Quick Facts for 2016, a 2% population decline from the 2010 U.S. Census. Reports indicated that 74% of county residents were homeowners and 89% of residents occupied the same residence as in the prior year (Census Quick Facts).



The majority of the commercial properties in Knox County are located in and around Bloomfield and Creighton. According to the latest information available from the U.S. Census Bureau, there

were 269 employer establishments with total employment of 1,767.



Agricultural land is the largest contributor to the county's valuation base. Grassland makes up the majority of the land in the county. Knox County is included in the Lower Niobrara Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Knox County ranks first in corn for silage. In value of sales by commodity group, Knox County ranks first in poultry and eggs (USDA AgCensus).

NE Dept. of Revenue, Research Division 2018

<b>CITY POPULATION CHANGE</b>			
	<b>2007</b>	<b>2017</b>	<b>Change</b>
BAZILE MILLS	26	29	11.5%
BLOOMFIELD	1,126	1,028	-8.7%
CENTER	90	94	4.4%
CREIGHTON	1,270	1,154	-9.1%
CROFTON	754	726	-3.7%
NIOBRARA	379	370	-2.4%
SANTEE	302	346	14.6%
VERDEL	58	30	-48.3%
VERDIGRE	519	575	10.8%
WAUSA	636	634	-0.3%
WINNETOON	70	68	-2.9%

## 2018 Residential Correlation for Knox County

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### *Assessment Actions*

The villages within Knox County the Sales Comparison approach was used to determine the changes needed to bring the county into the ratio required by law. Changes were made to the following towns.

1. Crofton- Raised lot values 10% in all neighborhoods, except 40025, 45 and 60, new neighborhood 40070
2. Santee- No Change.
3. Niobrara- No Change.
4. Bloomfield- Raised Lots 5% in Neighborhood 43055, 80, 82 and 95, raised lots 30% in neighborhoods 40, 45 and 50, raised lots 10% in remaining neighborhoods, except 43085
6. Verdigre- Raised improvement values 2% and lot values 60%
7. Winnetoon- No Change.
8. Bazile Mills- New Neighborhood
9. Creighton – New Neighborhood
10. Wausa – Raised Lots 5% in 49025, 30, 40, 45, 50 and 60. Raised lots and improvements in neighborhood 49052
11. Verdel- No Change.

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

### **Crofton Area**

1. West Miller Creek - No Change.
2. Bon Homme – No Change.
3. Prairie Ridge – No Change.
4. Sorrell Place – New neighborhood 87000
5. Grandview – Raised Lots 10% in neighborhood 61005
6. Kohles Acres – No Change
7. Walkers Valley View – Raised Lots 20%
8. Lakeview Terrace –No Change
9. Elkhorn Ridge – No Change
10. Merchant Hills – No Change
11. Merchant Valley – Raised Lots 20%
12. Elk Ridge Estates – No Change
13. Deer Ridge – No Change
14. Cedar Hills – No Change

## 2018 Residential Correlation for Knox County

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15. Hillcrest Deep Water – Raised Lots 5% and 20%
16. Autumn Oaks – No Change
17. Eagle Ridge – No Change
18. Hideaway Acres – Raised Lots 5% in Neighborhood 73000, 73005 and 73010
19. Hideaway Estates – No Change
20. The Timbers – No Change
21. Lake Influence (90-94) - Raised Lots in some neighborhoods. These areas are scattered in and among the subdivided areas of the Lake, but not part of a subdivision. They are treated similar to adjacent areas.

### **Santee Area**

1. Lakeview Heights – No Change
2. Lake Hills, Valley View – Raised Lots 26%
3. Lakeshore – Raised Lots 68%
4. Devils Nest – Raised Lots in Neighborhoods 25005, 20, 25, 30, 35 and 38
5. Lindy – No Change

### **West of Niobrara**

1. Lazy River Acres – Raise Lots 5%
2. Lake Influence (96-99) – Raised Lots 5% in Neighborhoods 90009 and 90010

### **All Rural**

Raised the improvement 4%

### ***Description of Analysis***

Residential sales are stratified into twelve valuation groups. Bazille Mills, Verdel and Winnetoon were combined into one valuation group for 2017.

Valuation Grouping	Description
01	Bloomfield
03	Bazille Mills, Verdel and Winnetoon
05	Center
10	Creighton
15	Crofton
20	Lake
26	Devil's Nest
30	Niobrara

## 2018 Residential Correlation for Knox County

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35	Rural
37	Santee
45	Verdigre
50	Wausa

The statistical profile for the residential class indicates 157 qualified sales, comprised of ten of the twelve valuation groups. The measure of central tendency show moderate support of each other. All valuation groupings with significant sales also have medians within acceptable range. The COD and PRD are also within range.

### *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 aspect of the review is to examine the sales verification and qualification processes. In Knox County a sales questionnaire is sent to both the buyer and seller. It is estimated that approximately 80% of verifications are returned. When questionnaires are incomplete or not returned phone calls are made to follow up for additional information to help with the verification of the transaction. Onsite reviews are only done if there are still questions regarding the transaction. Review of the non-qualified sales roster indicates that sales are generally coded properly and include a reasonable explanation for non-qualification. The county's process of sales qualification and documentation of non-qualified sales indicates that all available sales are being used for measurement.

The review also looked at the filing of Real Estate Transfer Statements as well as a check of the values reported on the Assessed Value Update (AVU). The monthly filings of transfer statements have improved from last year. The county continues to electronically submit the scanned statements to the Division as well. The AVU was also accurate when compared with the property record cards for this review.

The review cycle was also discussed with the county assessor. Within the class, the review work is typically completed in a six year cycle. The residential review consists of two office staff walking door to door with property record card in hand. The PRC is compared to the property and any changes are noted or re-measured, and a new photo is taken. When back in the office the inspection date and initials of the person reviewing the property are entered into the CAMA system. Lot values are being updated as each valuation grouping is reviewed.

## 2018 Residential Correlation for Knox County

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During the review, the valuation groups within the residential class were examined to ensure that the groups being utilized represent true economic areas within the county. The valuation groups are defined by economic influence. For 2017, the county assessor combined three of the valuation groupings into one. Each economic area defined is subject to a set of economic forces that impact the value of properties within that area.

### *Equalization and Quality of Assessment*

Valuation group displayed in the statistics indicates that all groups with a sufficient number of sales are statistically within acceptable range.

<u>VALUATION GROUPING</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
01	31	92.72	90.15	84.00	14.65	107.32
05	5	93.68	94.11	92.33	06.92	101.93
10	33	96.89	96.36	94.61	07.02	101.85
15	22	93.59	91.23	87.94	09.09	103.74
20	19	92.41	86.38	89.04	11.67	97.01
26	1	97.84	97.84	97.84		100.00
30	9	93.30	90.26	92.66	10.19	97.41
35	10	92.46	92.95	89.25	19.57	104.15
45	15	96.48	89.35	81.61	12.68	109.48
50	12	92.09	89.80	85.38	08.87	105.18
<u>ALL</u>						
10/01/2015 To 09/30/2017	157	94.29	91.41	88.43	11.15	103.37

### *Level of Value*

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

## 2018 Commercial Correlation for Knox County

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### *Assessment Actions*

For the 2018 the county reported that the only change in the commercial class was the new construction.

### *Description of Analysis*

There are eleven valuation groupings within the commercial class of property.

<b>Valuation Grouping</b>	<b>Description</b>
01	Bloomfield
03	Bazile Mills, Center, Verdel, Winnetoon
10	Creighton
15	Crofton
20	Lake
26	Devil's Nest
30	Niobrara
35	Rural
37	Santee
45	Verdigre
50	Wausa

The statistical analysis for the commercial class of real property was based on twenty-one sales. These sales are spread over seven different valuation groupings, and are comprised of a diverse group of sales involving eight different occupancy codes. None of them have more than 7 sales, which lessens the reliability for measurement. The central measures of tendency as well as the qualitative measures are quite remarkable considering the last review and inspection of the commercial class was done in 2012.

A historical review of assessment practices and valuation changes supports that the county has kept the costing and depreciation tables updated and is within the six-year inspection cycle.

### *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

## 2018 Commercial Correlation for Knox County

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compliance for all activities that ultimately affect the uniform and proportionate valuation of all three property classes, and any incongruities are noted and discussed with the county assessor for further action.

One aspect of the review is to examine the sales verification and qualification processes. In Knox County a sales questionnaire is sent to both the buyer and seller. It is estimated that approximately 80% of verifications are returned. When questionnaires are incomplete or not returned, follow-up phone calls are made for additional information to help with the verification of the transaction. Onsite reviews are only done if there are still questions regarding the transaction. Review of the non-qualified sales roster indicates that sales are generally coded properly and include a reasonable explanation for non-qualification. The county's process of sales qualification and documentation of non-qualified sales indicates that all available sales are being used for measurement.

The review also looked at the filing of Real Estate Transfer Statements as well as a check of the values reported on the Assessed Value Update (AVU). The monthly filings of transfer statements have improved from last year. The county continues to electronically submit the scanned statements to the Division as well. The AVU was also accurate when compared with the property record cards with exception to one sale that had an improvement that was removed, but the AVU did not reflect. Going forward the county will be submitting the AVU in mass, which should eliminate issues like this.

The review cycle was also discussed with the county assessor. Within the class, the review work is typically completed in a six-year cycle. The commercial review consists of two office staff walking door to door with property record card in hand. The property record card is compared to the property and any changes are noted or re-measured, and a new photo is taken. Income data is also asked for when reviewing the commercial properties that produce income. When back in the office, the inspection date and initials of the person reviewing the property are entered into the CAMA system.

During the review, the valuation groups within the commercial class were examined to ensure that the groups being utilized represent true economic areas within the county. The valuation groups are defined by economic influence. Each economic area is subject to a set of economic forces that impact the value of properties within that area.

## 2018 Commercial Correlation for Knox County

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### *Equalization and Quality of Assessment*

For measurement purposes, the commercial sample is unreliable. Due to the sample size, both in each valuation grouping as well as overall, the point estimate does not represent the commercial class as a whole or by substrata.

<u>VALUATION GROUPING</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
01	4	94.17	93.28	93.74	03.29	99.51
03	2	86.15	86.15	86.39	00.53	99.72
10	7	97.77	94.76	91.57	05.78	103.48
15	2	90.79	90.79	95.01	07.59	95.56
30	2	92.55	92.55	92.53	00.99	100.02
45	3	96.71	89.98	87.33	12.30	103.03
50	1	94.15	94.15	94.15		100.00
_____ ALL _____						
10/01/2014 To 09/30/2017	21	94.15	92.36	91.50	06.56	100.94

### *Level of Value*

Based on their assessment practices, Knox County has valued the commercial property on a regular basis, consistently and uniformly and has achieved the statutory level of value of 100% for the commercial class of property.

# 2018 Agricultural Correlation for Knox County

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## *Assessment Actions*

Knox County reviewed an analysis of the agricultural land and examined each market area. Market area 1 decreased the irrigated land 2%, the dryland 2% and had no changes to the grass. Market area 2 irrigated was increased 3%, dryland was decreased 8% and grass was increased 5%. Market area 3 irrigated land remained the same value as 2017, the dryland increased 4% except the land capability of 1D1 and the grass decreased 4%.

A rural review has been started but the entire county is not completed so for the 2018 year the rural homes received a 4% increase.

## *Description of Analysis*

Knox County is divided into three market areas. Market Area 1 is the southeast portion of the county with abundant irrigation pivots scattered throughout this area. The counties of Cedar, Market Area 1, and Pierce are comparable. Market Area 2 is the western portion of the county and has more grassland with hills, tree cover, gullies and rough rangeland. The counties of Boyd, Holt Market Area 1 and Antelope Market Area 1 are comparable. Market Area 3 is the northeastern portion of the county with the north border as the Missouri River. This area tends to have a mixture of dry and grass characteristics and minimal irrigation. The comparable county for this market area is Cedar Market Area 1.

Analysis of the sample reveals 66 qualified sales with all three overall measures of central tendency falling within acceptable range. Both overall qualitative statistics are also within their prescribed parameters. By market area, all agricultural areas have an adequate sample for separate measurement of that particular area.

The majority of the county is grass and dry cropland with less irrigation. Most parcels are mixed use. The 80% majority land use (MLU) by Market Area statistical heading indicates that the only land classification that has double-digit sales is dry in Market Area 1 with 12 sales and grass in Market Area 2 with 16 sales, both within the acceptable range. Review of the counties irrigated in all three areas, dry in areas 2 and 3 and grass in area 1 and 3 compared to the surrounding counties indicates that Knox County is comparable with these counties.

## *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 inconsistencies are noted and discussed with the county assessor for further action.

One aspect of the review is to examine the sales verification and qualification processes. In Knox County the sales verification process includes sending a verification questionnaire to both the buyer and seller. It's estimated that approximately 80% of verifications are returned. When sales questionnaires are incomplete the county does make phone calls to follow up for additional

## 2018 Agricultural Correlation for Knox County

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information to help with the verification of the transaction. Onsite reviews are only done if there are still questions regarding the transaction. Private sales are most generally considered to be qualified sales unless the verification process indicates that they are not arm's-length. Irrigation equipment adjustments are made when the personal property is reported on the real estate transfer statement or the returned sales questionnaire. Review of the non-qualified sales roster indicates that sales are generally coded properly and include a reasonable explanation for non-qualification. The county's process of sales qualification and documentation of non-qualified sales indicates that all available sales are being used for measurement.

Discussions were held with the county assessor to review the agricultural sales to ensure that only sales that reflect market value are used to establish the assessed value of real property.

The review also looked at the filing of real estate transfer statements as well as a check of the values reported on the Assessed Value Update (AVU). The monthly filings of transfer statements have improved from last year. The county continues to electronically submit the scanned statements to the Division as well. The AVU was also accurate when compared with the property record cards for this review.

The county's inspection and review cycle for the agricultural class was discussed with the county assessor. The review was determined to be systematic and comprehensive; land use is reviewed as new aerial imagery is available. Inspection of agricultural improvements is completed within the six-year cycle and is noted on each property record card as well as a date stamp on the picture.

During the review, the agricultural market areas were discussed to ensure that the market areas adequately identify differences in the agricultural land market. In Knox County, the three market areas are identified by geographic differences, irrigation potential and rainfall. Sales analysis is annually conducted to measure whether these differences are still recognized in the market place.

The final portion of the review that is related to agricultural land included an analysis of how agricultural and horticultural land is identified, including a discussion of the primary use of the parcel. Parcels of 20 acres and less are considered rural residential/acreages. The land use of every parcel is reviewed through aerial imagery and physical inspection. The county assessor also uses sales questionnaires to monitor use changes; the physical inspection of agricultural land is also very helpful in monitoring non-agricultural activity. The county looks at the entire parcel when determining between rural residential and agricultural.

### *Equalization*

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

## 2018 Agricultural Correlation for Knox County

All three market areas show medians within range. Subclasses that have sufficient sales are also within acceptable range. The assessor has done a good job of keeping up with the general movement of the market and for that reason the irrigated, dry land and grassland 80% MLU subclasses that have too small of samples to use as a separate measurement are believed to be acceptable.

<u>AREA (MARKET)</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
1	19	71.31	74.81	72.77	12.49	102.80
2	27	69.63	69.27	63.27	16.87	109.48
3	20	69.53	71.14	70.57	14.80	100.81

<u>80%MLU By Market Area</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
<u>    Irrigated    </u>						
County	7	69.54	65.79	67.71	14.54	97.16
1	4	73.12	75.10	74.75	05.74	100.47
2	2	47.40	47.40	48.15	04.98	98.44
3	1	65.29	65.29	65.29		100.00
<u>    Dry    </u>						
County	20	70.60	75.00	71.64	12.89	104.69
1	12	70.60	76.27	72.09	14.99	105.80
2	3	75.88	80.24	84.66	12.65	94.78
3	5	69.12	68.81	69.58	05.66	98.89
<u>    Grass    </u>						
County	25	69.94	71.36	69.46	14.14	102.74
1	1	55.78	55.78	55.78		100.00
2	16	71.21	74.26	72.98	11.68	101.75
3	8	68.91	67.51	65.75	17.78	102.68
<u>    ALL    </u>						
10/01/2014 To 09/30/2017	66	69.94	71.43	69.26	15.08	103.13

### *Level of Value*

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

## 2018 Opinions of the Property Tax Administrator for Knox County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (Cum. Supp. 2016). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	<b>94</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal practices.	No recommendation.
<b>Agricultural Land</b>	<b>70</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 Knox County

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### Residential Real Property - Current

Number of Sales	157	Median	94.29
Total Sales Price	\$14,521,850	Mean	91.41
Total Adj. Sales Price	\$14,521,850	Wgt. Mean	88.43
Total Assessed Value	\$12,841,415	Average Assessed Value of the Base	\$56,400
Avg. Adj. Sales Price	\$92,496	Avg. Assessed Value	\$81,792

### Confidence Interval - Current

95% Median C.I	92.41 to 96.47
95% Wgt. Mean C.I	85.48 to 91.37
95% Mean C.I	89.22 to 93.60
% of Value of the Class of all Real Property Value in the County	13.55
% of Records Sold in the Study Period	3.20
% of Value Sold in the Study Period	4.64

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2017	179	97	96.54
2016	196	97	96.64
2015	155	95	94.66
2014	155	96	95.55

## 2018 Commission Summary for Knox County

### Commercial Real Property - Current

Number of Sales	21	Median	94.15
Total Sales Price	\$897,300	Mean	92.36
Total Adj. Sales Price	\$897,300	Wgt. Mean	91.50
Total Assessed Value	\$821,040	Average Assessed Value of the Base	\$108,139
Avg. Adj. Sales Price	\$42,729	Avg. Assessed Value	\$39,097

### Confidence Interval - Current

95% Median C.I	86.60 to 97.77
95% Wgt. Mean C.I	73.25 to 109.75
95% Mean C.I	88.30 to 96.42
% of Value of the Class of all Real Property Value in the County	3.33
% of Records Sold in the Study Period	3.34
% of Value Sold in the Study Period	1.21

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2017	22	100	97.54
2016	21	100	99.58
2015	22	100	97.25
2014	19	100	97.45

**54 Knox**  
**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 : 157  
 Total Sales Price : 14,521,850  
 Total Adj. Sales Price : 14,521,850  
 Total Assessed Value : 12,841,415  
 Avg. Adj. Sales Price : 92,496  
 Avg. Assessed Value : 81,792

MEDIAN : 94  
 WGT. MEAN : 88  
 MEAN : 91  
 COD : 11.15  
 PRD : 103.37

COV : 15.35  
 STD : 14.03  
 Avg. Abs. Dev : 10.51  
 MAX Sales Ratio : 140.57  
 MIN Sales Ratio : 52.04

95% Median C.I. : 92.41 to 96.47  
 95% Wgt. Mean C.I. : 85.48 to 91.37  
 95% Mean C.I. : 89.22 to 93.60

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**DATE OF SALE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-15 To 31-DEC-15	18	101.36	100.22	98.38	11.98	101.87	52.33	130.21	92.72 to 110.78	65,222	64,164
01-JAN-16 To 31-MAR-16	8	91.41	90.83	86.15	09.11	105.43	75.21	106.84	75.21 to 106.84	99,681	85,878
01-APR-16 To 30-JUN-16	17	97.00	93.81	92.73	05.81	101.16	68.83	102.62	93.18 to 99.22	110,382	102,359
01-JUL-16 To 30-SEP-16	21	94.96	91.42	84.65	08.53	108.00	58.82	106.23	85.49 to 97.84	79,333	67,156
01-OCT-16 To 31-DEC-16	16	96.58	94.96	92.81	09.90	102.32	80.02	116.36	80.76 to 106.59	106,322	98,679
01-JAN-17 To 31-MAR-17	16	93.99	91.12	93.86	09.14	97.08	67.19	109.77	76.30 to 97.77	97,406	91,424
01-APR-17 To 30-JUN-17	23	90.29	88.00	82.65	15.84	106.47	52.04	140.57	75.21 to 96.97	82,941	68,552
01-JUL-17 To 30-SEP-17	38	91.32	86.95	84.12	11.56	103.36	58.32	104.48	80.20 to 96.48	101,068	85,019
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	64	96.33	94.46	90.54	09.38	104.33	52.33	130.21	93.59 to 98.35	86,155	78,006
01-OCT-16 To 30-SEP-17	93	92.41	89.31	87.14	12.14	102.49	52.04	140.57	87.15 to 94.89	96,859	84,398
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	62	95.62	92.91	89.66	08.34	103.62	58.82	116.36	93.18 to 97.84	97,437	87,359
<u>ALL</u>	157	94.29	91.41	88.43	11.15	103.37	52.04	140.57	92.41 to 96.47	92,496	81,792

**VALUATION GROUPING**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	31	92.72	90.15	84.00	14.65	107.32	67.19	130.21	76.41 to 97.69	59,200	49,727
05	5	93.68	94.11	92.33	06.92	101.93	82.24	108.83	N/A	42,140	38,908
10	33	96.89	96.36	94.61	07.02	101.85	77.23	118.62	94.24 to 98.27	60,259	57,012
15	22	93.59	91.23	87.94	09.09	103.74	75.00	111.81	80.76 to 97.50	84,975	74,729
20	19	92.41	86.38	89.04	11.67	97.01	52.04	109.77	75.21 to 96.29	245,184	218,301
26	1	97.84	97.84	97.84	00.00	100.00	97.84	97.84	N/A	38,000	37,180
30	9	93.30	90.26	92.66	10.19	97.41	52.33	102.62	84.85 to 100.34	52,500	48,644
35	10	92.46	92.95	89.25	19.57	104.15	63.66	140.57	68.23 to 111.84	151,375	135,106
45	15	96.48	89.35	81.61	12.68	109.48	58.32	104.48	72.37 to 101.42	81,633	66,624
50	12	92.09	89.80	85.38	08.87	105.18	77.76	102.80	79.25 to 98.35	59,225	50,565
<u>ALL</u>	157	94.29	91.41	88.43	11.15	103.37	52.04	140.57	92.41 to 96.47	92,496	81,792

**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	131	94.89	92.15	88.00	11.03	104.72	58.32	140.57	90.95 to 96.97	73,561	64,732
06	20	92.60	86.95	89.11	11.35	97.58	52.04	109.77	80.34 to 96.29	234,825	209,245
07	6	94.33	89.90	93.52	10.53	96.13	52.33	104.48	52.33 to 104.48	31,467	29,428
<u>ALL</u>	157	94.29	91.41	88.43	11.15	103.37	52.04	140.57	92.41 to 96.47	92,496	81,792

**54 Knox**  
**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 : 157  
 Total Sales Price : 14,521,850  
 Total Adj. Sales Price : 14,521,850  
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 Avg. Adj. Sales Price : 92,496  
 Avg. Assessed Value : 81,792

MEDIAN : 94  
 WGT. MEAN : 88  
 MEAN : 91  
 COD : 11.15  
 PRD : 103.37

COV : 15.35  
 STD : 14.03  
 Avg. Abs. Dev : 10.51  
 MAX Sales Ratio : 140.57  
 MIN Sales Ratio : 52.04

95% Median C.I. : 92.41 to 96.47  
 95% Wgt. Mean C.I. : 85.48 to 91.37  
 95% Mean C.I. : 89.22 to 93.60

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000												
Less Than 15,000	3	102.80	105.97	107.13	07.17	98.92	96.50	118.62	N/A	10,000	10,713	
Less Than 30,000	25	101.20	98.70	98.87	11.66	99.83	52.33	130.21	95.34 to 106.23	21,066	20,829	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	157	94.29	91.41	88.43	11.15	103.37	52.04	140.57	92.41 to 96.47	92,496	81,792	
Greater Than 14,999	154	94.17	91.12	88.39	11.14	103.09	52.04	140.57	91.67 to 96.29	94,103	83,177	
Greater Than 29,999	132	93.24	90.02	88.04	10.68	102.25	52.04	140.57	90.29 to 95.07	106,024	93,339	
<u>Incremental Ranges</u>												
0 TO 4,999												
5,000 TO 14,999	3	102.80	105.97	107.13	07.17	98.92	96.50	118.62	N/A	10,000	10,713	
15,000 TO 29,999	22	100.85	97.71	98.38	12.23	99.32	52.33	130.21	93.68 to 106.84	22,575	22,208	
30,000 TO 59,999	45	97.03	95.07	95.02	06.88	100.05	71.84	111.81	94.53 to 99.05	41,758	39,678	
60,000 TO 99,999	42	92.14	91.94	91.90	09.54	100.04	67.19	140.57	88.44 to 97.00	78,387	72,035	
100,000 TO 149,999	14	81.18	82.72	82.03	12.55	100.84	58.32	104.39	74.09 to 94.96	125,871	103,249	
150,000 TO 249,999	24	80.91	80.13	80.29	14.71	99.80	52.04	106.59	68.83 to 91.67	187,235	150,336	
250,000 TO 499,999	6	95.34	94.44	95.60	08.01	98.79	75.21	109.77	75.21 to 109.77	323,833	309,583	
500,000 TO 999,999	1	95.78	95.78	95.78	00.00	100.00	95.78	95.78	N/A	625,000	598,650	
1,000,000 +												
<u>ALL</u>	157	94.29	91.41	88.43	11.15	103.37	52.04	140.57	92.41 to 96.47	92,496	81,792	

**54 Knox**  
**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 : 21  
Total Sales Price : 897,300  
Total Adj. Sales Price : 897,300  
Total Assessed Value : 821,040  
Avg. Adj. Sales Price : 42,729  
Avg. Assessed Value : 39,097

MEDIAN : 94  
WGT. MEAN : 92  
MEAN : 92  
COD : 06.56  
PRD : 100.94

COV : 09.66  
STD : 08.92  
Avg. Abs. Dev : 06.18  
MAX Sales Ratio : 104.47  
MIN Sales Ratio : 68.77

95% Median C.I. : 86.60 to 97.77  
95% Wgt. Mean C.I. : 73.25 to 109.75  
95% Mean C.I. : 88.30 to 96.42

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qtrts</u>												
01-OCT-14 To 31-DEC-14	2	99.38	99.38	98.59	03.75	100.80	95.65	103.10	N/A	19,000	18,733	
01-JAN-15 To 31-MAR-15												
01-APR-15 To 30-JUN-15	1	99.59	99.59	99.59	00.00	100.00	99.59	99.59	N/A	22,000	21,910	
01-JUL-15 To 30-SEP-15	1	93.46	93.46	93.46	00.00	100.00	93.46	93.46	N/A	50,000	46,730	
01-OCT-15 To 31-DEC-15	4	89.65	87.71	86.19	08.90	101.76	73.77	97.77	N/A	35,138	30,284	
01-JAN-16 To 31-MAR-16	1	97.67	97.67	97.67	00.00	100.00	97.67	97.67	N/A	125,000	122,090	
01-APR-16 To 30-JUN-16	1	96.71	96.71	96.71	00.00	100.00	96.71	96.71	N/A	40,000	38,685	
01-JUL-16 To 30-SEP-16	1	94.15	94.15	94.15	00.00	100.00	94.15	94.15	N/A	41,000	38,600	
01-OCT-16 To 31-DEC-16	1	93.78	93.78	93.78	00.00	100.00	93.78	93.78	N/A	45,000	42,200	
01-JAN-17 To 31-MAR-17	4	86.59	87.91	88.68	03.08	99.13	83.90	94.56	N/A	54,250	48,110	
01-APR-17 To 30-JUN-17	3	99.86	91.03	85.84	11.92	106.05	68.77	104.47	N/A	33,417	28,683	
01-JUL-17 To 30-SEP-17	2	94.92	94.92	93.93	03.47	101.05	91.63	98.20	N/A	39,250	36,868	
<u>Study Yrs</u>												
01-OCT-14 To 30-SEP-15	4	97.62	97.95	96.46	03.48	101.54	93.46	103.10	N/A	27,500	26,526	
01-OCT-15 To 30-SEP-16	7	94.15	91.34	92.49	05.93	98.76	73.77	97.77	73.77 to 97.77	49,507	45,787	
01-OCT-16 To 30-SEP-17	10	92.71	90.84	89.49	07.92	101.51	68.77	104.47	83.90 to 99.86	44,075	39,443	
<u>Calendar Yrs</u>												
01-JAN-15 To 31-DEC-15	6	93.54	90.65	89.28	06.78	101.53	73.77	99.59	73.77 to 99.59	35,425	31,629	
01-JAN-16 To 31-DEC-16	4	95.43	95.58	96.25	01.69	99.30	93.78	97.67	N/A	62,750	60,394	
<u>ALL</u>	21	94.15	92.36	91.50	06.56	100.94	68.77	104.47	86.60 to 97.77	42,729	39,097	

VALUATION GROUPING											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	4	94.17	93.28	93.74	03.29	99.51	86.58	98.20	N/A	41,125	38,551	
03	2	86.15	86.15	86.39	00.53	99.72	85.69	86.60	N/A	61,525	53,153	
10	7	97.77	94.76	91.57	05.78	103.48	73.77	103.10	73.77 to 103.10	27,214	24,921	
15	2	90.79	90.79	95.01	07.59	95.56	83.90	97.67	N/A	77,500	73,630	
30	2	92.55	92.55	92.53	00.99	100.02	91.63	93.46	N/A	50,500	46,730	
45	3	96.71	89.98	87.33	12.30	103.03	68.77	104.47	N/A	40,750	35,587	
50	1	94.15	94.15	94.15	00.00	100.00	94.15	94.15	N/A	41,000	38,600	
<u>ALL</u>	21	94.15	92.36	91.50	06.56	100.94	68.77	104.47	86.60 to 97.77	42,729	39,097	

**54 Knox**  
**COMMERCIAL**

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

Qualified

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MEAN : 92  
COD : 06.56  
PRD : 100.94

COV : 09.66  
STD : 08.92  
Avg. Abs. Dev : 06.18  
MAX Sales Ratio : 104.47  
MIN Sales Ratio : 68.77

95% Median C.I. : 86.60 to 97.77  
95% Wgt. Mean C.I. : 73.25 to 109.75  
95% Mean C.I. : 88.30 to 96.42

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	21	94.15	92.36	91.50	06.56	100.94	68.77	104.47	86.60 to 97.77	42,729	39,097
04											
<u>ALL</u>	21	94.15	92.36	91.50	06.56	100.94	68.77	104.47	86.60 to 97.77	42,729	39,097

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	8	97.99	95.81	95.01	04.47	100.84	85.69	103.10	85.69 to 103.10	22,569	21,443
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	21	94.15	92.36	91.50	06.56	100.94	68.77	104.47	86.60 to 97.77	42,729	39,097
Greater Than 14,999	21	94.15	92.36	91.50	06.56	100.94	68.77	104.47	86.60 to 97.77	42,729	39,097
Greater Than 29,999	13	93.61	90.24	90.62	06.84	99.58	68.77	104.47	83.90 to 96.71	55,135	49,961
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	8	97.99	95.81	95.01	04.47	100.84	85.69	103.10	85.69 to 103.10	22,569	21,443
30,000 TO 59,999	10	93.54	89.43	88.84	07.61	100.66	68.77	104.47	73.77 to 96.71	42,975	38,178
60,000 TO 99,999	2	90.58	90.58	89.89	04.39	100.77	86.60	94.56	N/A	81,000	72,813
100,000 TO 149,999	1	97.67	97.67	97.67	00.00	100.00	97.67	97.67	N/A	125,000	122,090
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	21	94.15	92.36	91.50	06.56	100.94	68.77	104.47	86.60 to 97.77	42,729	39,097

**54 Knox**  
**COMMERCIAL**

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COV : 09.66  
STD : 08.92  
Avg. Abs. Dev : 06.18  
MAX Sales Ratio : 104.47  
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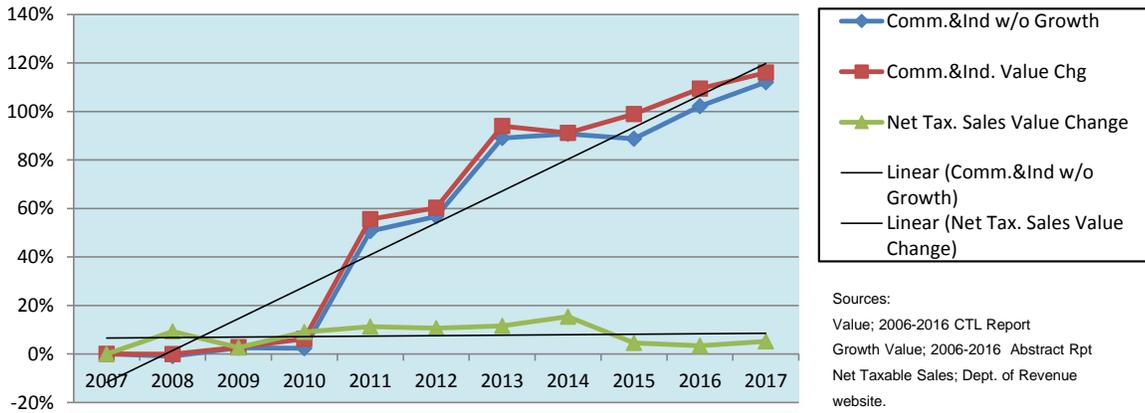
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95% Wgt. Mean C.I. : 73.25 to 109.75  
95% Mean C.I. : 88.30 to 96.42

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	2	97.99	97.99	98.01	00.22	99.98	97.77	98.20	N/A	24,750	24,258
349	1	93.61	93.61	93.61	00.00	100.00	93.61	93.61	N/A	44,500	41,655
350	4	95.09	94.87	95.58	02.44	99.26	91.63	97.67	N/A	66,500	63,559
353	8	93.97	91.84	88.95	07.80	103.25	73.77	103.10	73.77 to 103.10	39,000	34,691
386	1	94.56	94.56	94.56	00.00	100.00	94.56	94.56	N/A	67,000	63,355
442	2	95.08	95.08	95.73	09.88	99.32	85.69	104.47	N/A	30,150	28,863
528	2	77.68	77.68	74.71	11.47	103.98	68.77	86.58	N/A	37,500	28,015
532	1	95.65	95.65	95.65	00.00	100.00	95.65	95.65	N/A	23,000	22,000
<u>    </u> ALL <u>    </u>	21	94.15	92.36	91.50	06.56	100.94	68.77	104.47	86.60 to 97.77	42,729	39,097

### 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	\$ 27,698,615	\$ 714,905	2.58%	\$ 26,983,710	-	\$ 39,281,335	-
2008	\$ 27,681,610	\$ 240,065	0.87%	\$ 27,441,545	-0.93%	\$ 42,909,107	9.24%
2009	\$ 28,468,440	\$ 70,700	0.25%	\$ 28,397,740	2.59%	\$ 40,335,045	-6.00%
2010	\$ 29,434,845	\$ 1,072,005	3.64%	\$ 28,362,840	-0.37%	\$ 42,856,278	6.25%
2011	\$ 43,084,660	\$ 1,349,483	3.13%	\$ 41,735,177	41.79%	\$ 43,714,549	2.00%
2012	\$ 44,388,395	\$ 972,515	2.19%	\$ 43,415,880	0.77%	\$ 43,448,714	-0.61%
2013	\$ 53,740,720	\$ 1,368,855	2.55%	\$ 52,371,865	17.99%	\$ 43,848,568	0.92%
2014	\$ 52,956,510	\$ 129,876	0.25%	\$ 52,826,634	-1.70%	\$ 45,338,248	3.40%
2015	\$ 55,107,420	\$ 2,828,564	5.13%	\$ 52,278,856	-1.28%	\$ 41,060,322	-9.44%
2016	\$ 58,002,725	\$ 1,988,820	3.43%	\$ 56,013,905	1.64%	\$ 40,634,890	-1.04%
2017	\$ 59,828,965	\$ 1,085,665	1.81%	\$ 58,743,300	1.28%	\$ 41,330,647	1.71%
<b>Ann %chg</b>	8.01%			<b>Average</b>	<b>6.18%</b>	<b>0.38%</b>	<b>0.64%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2007	-	-	-
2008	-0.93%	-0.06%	9.24%
2009	2.52%	2.78%	2.68%
2010	2.40%	6.27%	9.10%
2011	50.68%	55.55%	11.29%
2012	56.74%	60.25%	10.61%
2013	89.08%	94.02%	11.63%
2014	90.72%	91.19%	15.42%
2015	88.74%	98.95%	4.53%
2016	102.23%	109.41%	3.45%
2017	112.08%	116.00%	5.22%

County Number	54
County Name	Knox

**54 Knox**  
**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 : 66  
Total Sales Price : 40,556,696  
Total Adj. Sales Price : 40,556,696  
Total Assessed Value : 28,088,970  
Avg. Adj. Sales Price : 614,495  
Avg. Assessed Value : 425,590

MEDIAN : 70  
WGT. MEAN : 69  
MEAN : 71  
COD : 15.08  
PRD : 103.13

COV : 20.22  
STD : 14.44  
Avg. Abs. Dev : 10.55  
MAX Sales Ratio : 113.08  
MIN Sales Ratio : 34.78

95% Median C.I. : 67.92 to 72.84  
95% Wgt. Mean C.I. : 65.53 to 72.99  
95% Mean C.I. : 67.95 to 74.91

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<b>DATE OF SALE *</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qtrrs</u>											
01-OCT-14 To 31-DEC-14	8	66.59	72.05	70.70	16.71	101.91	51.97	101.12	51.97 to 101.12	724,773	512,387
01-JAN-15 To 31-MAR-15	6	72.68	71.48	70.99	11.36	100.69	53.43	84.76	53.43 to 84.76	651,234	462,339
01-APR-15 To 30-JUN-15	7	90.49	76.83	82.93	17.99	92.64	34.78	96.82	34.78 to 96.82	283,321	234,966
01-JUL-15 To 30-SEP-15	2	71.61	71.61	70.89	10.25	101.02	64.27	78.94	N/A	476,665	337,913
01-OCT-15 To 31-DEC-15	5	61.06	60.82	60.78	10.17	100.07	45.04	69.12	N/A	728,943	443,054
01-JAN-16 To 31-MAR-16	6	68.29	71.16	59.75	22.18	119.10	49.76	113.08	49.76 to 113.08	758,113	452,979
01-APR-16 To 30-JUN-16	8	71.53	73.16	76.73	11.58	95.35	55.78	93.08	55.78 to 93.08	390,260	299,438
01-JUL-16 To 30-SEP-16	3	69.89	60.70	59.00	13.19	102.88	42.27	69.93	N/A	929,333	548,285
01-OCT-16 To 31-DEC-16	4	79.97	78.49	75.98	04.98	103.30	69.07	84.95	N/A	314,361	238,836
01-JAN-17 To 31-MAR-17	10	71.91	73.14	73.19	09.66	99.93	57.44	95.48	63.13 to 81.86	967,122	707,810
01-APR-17 To 30-JUN-17	6	71.56	69.96	65.64	12.37	106.58	47.75	92.47	47.75 to 92.47	424,200	278,454
01-JUL-17 To 30-SEP-17	1	64.53	64.53	64.53	00.00	100.00	64.53	64.53	N/A	337,200	217,585
<u>Study Yrs</u>											
01-OCT-14 To 30-SEP-15	23	70.97	73.32	72.72	17.95	100.83	34.78	101.12	64.27 to 84.76	549,659	399,727
01-OCT-15 To 30-SEP-16	22	69.38	68.11	63.63	15.23	107.04	42.27	113.08	60.97 to 71.74	641,067	407,886
01-OCT-16 To 30-SEP-17	21	71.68	72.84	71.84	10.77	101.39	47.75	95.48	69.07 to 79.95	657,669	472,464
<u>Calendar Yrs</u>											
01-JAN-15 To 31-DEC-15	20	68.57	70.70	69.69	17.85	101.45	34.78	96.82	63.88 to 80.07	524,435	365,495
01-JAN-16 To 31-DEC-16	21	69.94	71.82	65.84	15.21	109.08	42.27	113.08	66.63 to 79.95	557,914	367,313
<u>ALL</u>	66	69.94	71.43	69.26	15.08	103.13	34.78	113.08	67.92 to 72.84	614,495	425,590

<b>AREA (MARKET)</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	19	71.31	74.81	72.77	12.49	102.80	55.78	113.08	65.24 to 78.94	771,929	561,750
2	27	69.63	69.27	63.27	16.87	109.48	34.78	96.82	63.88 to 76.75	433,745	274,417
3	20	69.53	71.14	70.57	14.80	100.81	42.27	101.12	62.78 to 79.95	708,946	500,323
<u>ALL</u>	66	69.94	71.43	69.26	15.08	103.13	34.78	113.08	67.92 to 72.84	614,495	425,590

**54 Knox**  
**AGRICULTURAL LAND**

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

Qualified

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STD : 14.44  
Avg. Abs. Dev : 10.55  
MAX Sales Ratio : 113.08  
MIN Sales Ratio : 34.78

95% Median C.I. : 67.92 to 72.84  
95% Wgt. Mean C.I. : 65.53 to 72.99  
95% Mean C.I. : 67.95 to 74.91

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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	16	69.89	73.10	69.95	11.16	104.50	60.97	96.82	64.27 to 76.31	807,647	564,931
1	10	69.89	72.58	69.42	11.07	104.55	60.97	93.08	63.85 to 91.02	768,278	533,366
2	3	75.88	80.24	84.66	12.65	94.78	68.02	96.82	N/A	216,083	182,937
3	3	69.12	67.67	68.75	05.69	98.43	61.06	72.84	N/A	1,530,438	1,052,140
<b>___Grass___</b>											
County	16	70.69	73.80	72.10	15.15	102.36	51.97	95.48	63.88 to 90.49	286,111	206,284
1	1	55.78	55.78	55.78	00.00	100.00	55.78	55.78	N/A	225,970	126,050
2	11	71.68	75.85	72.98	14.24	103.93	51.97	92.82	63.88 to 92.47	295,609	215,750
3	4	68.91	72.69	72.83	14.56	99.81	57.44	95.48	N/A	275,026	200,311
<b>___ALL___</b>	<b>66</b>	<b>69.94</b>	<b>71.43</b>	<b>69.26</b>	<b>15.08</b>	<b>103.13</b>	<b>34.78</b>	<b>113.08</b>	<b>67.92 to 72.84</b>	<b>614,495</b>	<b>425,590</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	7	69.54	65.79	67.71	14.54	97.16	45.04	84.63	45.04 to 84.63	927,256	627,889
1	4	73.12	75.10	74.75	05.74	100.47	69.54	84.63	N/A	1,081,285	808,241
2	2	47.40	47.40	48.15	04.98	98.44	45.04	49.76	N/A	734,375	353,615
3	1	65.29	65.29	65.29	00.00	100.00	65.29	65.29	N/A	696,907	455,030
<b>___Dry___</b>											
County	20	70.60	75.00	71.64	12.89	104.69	60.97	113.08	66.63 to 76.30	787,894	564,420
1	12	70.60	76.27	72.09	14.99	105.80	60.97	113.08	64.27 to 91.02	752,421	542,406
2	3	75.88	80.24	84.66	12.65	94.78	68.02	96.82	N/A	216,083	182,937
3	5	69.12	68.81	69.58	05.66	98.89	61.06	74.38	N/A	1,216,115	846,145
<b>___Grass___</b>											
County	25	69.94	71.36	69.46	14.14	102.74	42.27	95.48	67.88 to 76.75	379,053	263,289
1	1	55.78	55.78	55.78	00.00	100.00	55.78	55.78	N/A	225,970	126,050
2	16	71.21	74.26	72.98	11.68	101.75	51.97	92.82	67.92 to 84.95	323,245	235,917
3	8	68.91	67.51	65.75	17.78	102.68	42.27	95.48	42.27 to 95.48	509,805	335,186
<b>___ALL___</b>	<b>66</b>	<b>69.94</b>	<b>71.43</b>	<b>69.26</b>	<b>15.08</b>	<b>103.13</b>	<b>34.78</b>	<b>113.08</b>	<b>67.92 to 72.84</b>	<b>614,495</b>	<b>425,590</b>

## Knox County 2018 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Knox	1	5695	5688	5494	5494	5341	5355	5097	5111	<b>5384</b>
Pierce	1	6106	5894	5520	5424	5329	4747	4113	3890	<b>5216</b>
Cedar	1	5970	5970	5910	5910	5300	5300	4685	4685	<b>5339</b>
Knox	3	5016	5021	4895	4801	4667	4448	3619	3529	<b>4275</b>
Knox	2	3925	3795	3720	3625	3551	3465	3209	3060	<b>3581</b>
Boyd	1	3470	3470	3260	3260	3080	3080	2820	2820	<b>3084</b>
Holt	1	4900	4900	4900	4900	4700	4699	4599	4087	<b>4721</b>
Antelope	1	4725	4725	4700	4600	4550	4550	3700	3430	<b>4428</b>

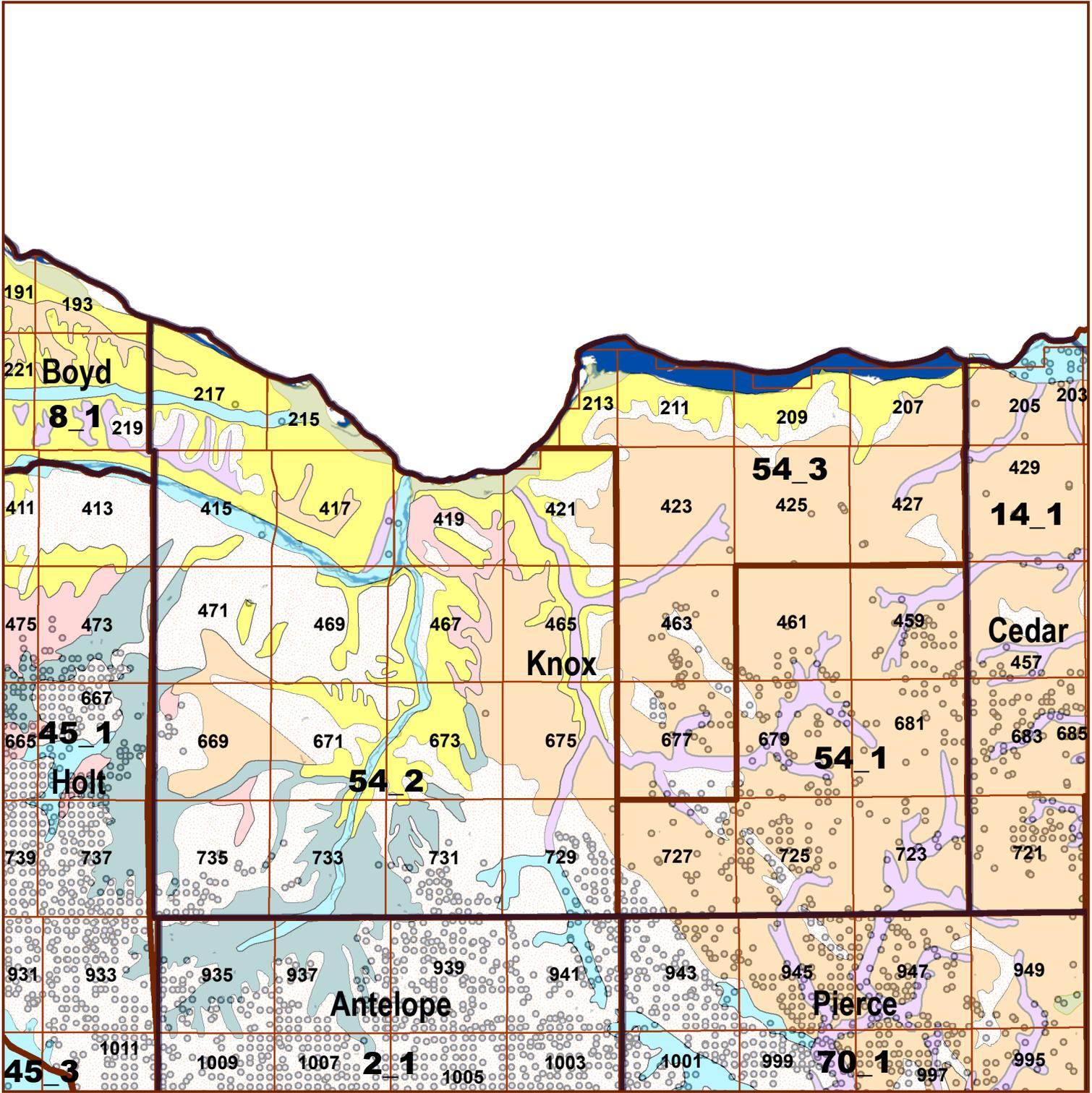
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Knox	1	4960	4960	4765	4555	4445	4160	3930	3890	<b>4460</b>
Pierce	1	5395	5230	4925	4700	4080	3800	2750	2405	<b>4341</b>
Cedar	1	5220	5220	5185	5185	5169	5167	4029	4029	<b>4768</b>
Knox	3	4410	4270	4080	4030	3930	3715	3300	2735	<b>3793</b>
Knox	2	2565	2495	2105	1910	1865	1830	1810	1800	<b>2065</b>
Boyd	1	2350	2350	2090	2090	1880	1880	1700	1700	<b>2117</b>
Holt	1	1800	1803	1800	1801	1800	1801	1802	1800	<b>1801</b>
Antelope	1	3150	3050	2765	2765	2450	2450	1860	1530	<b>2527</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Knox	1	1697	1696	1696	1697	1680	1680	1681	1681	<b>1687</b>
Pierce	1	2275	2105	2050	1920	1855	1487	1465	1295	<b>1585</b>
Cedar	1	2230	2231	2030	2030	1846	1845	1645	1646	<b>1768</b>
Knox	3	1520	1521	1522	1523	1514	1535	1512	1510	<b>1513</b>
Knox	2	1423	1420	1423	1423	1406	1406	1406	1406	<b>1408</b>
Boyd	1	1420	1420	1280	1280	1202	1200	1190	1190	<b>1213</b>
Holt	1	1544	1542	1435	1434	1431	1433	1321	1167	<b>1316</b>
Antelope	1	1400	1375	1375	1375	1375	1375	1250	1190	<b>1282</b>

County	Mkt Area	CRP	TIMBER	WASTE
Knox	1	1685	n/a	150
Pierce	1	3693	813	50
Cedar	1	1950	633	601
Knox	3	1514	500	150
Knox	2	1411	504	150
Boyd	1	n/a	n/a	627
Holt	1	1349	500	100
Antelope	1	1650	500	178

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.



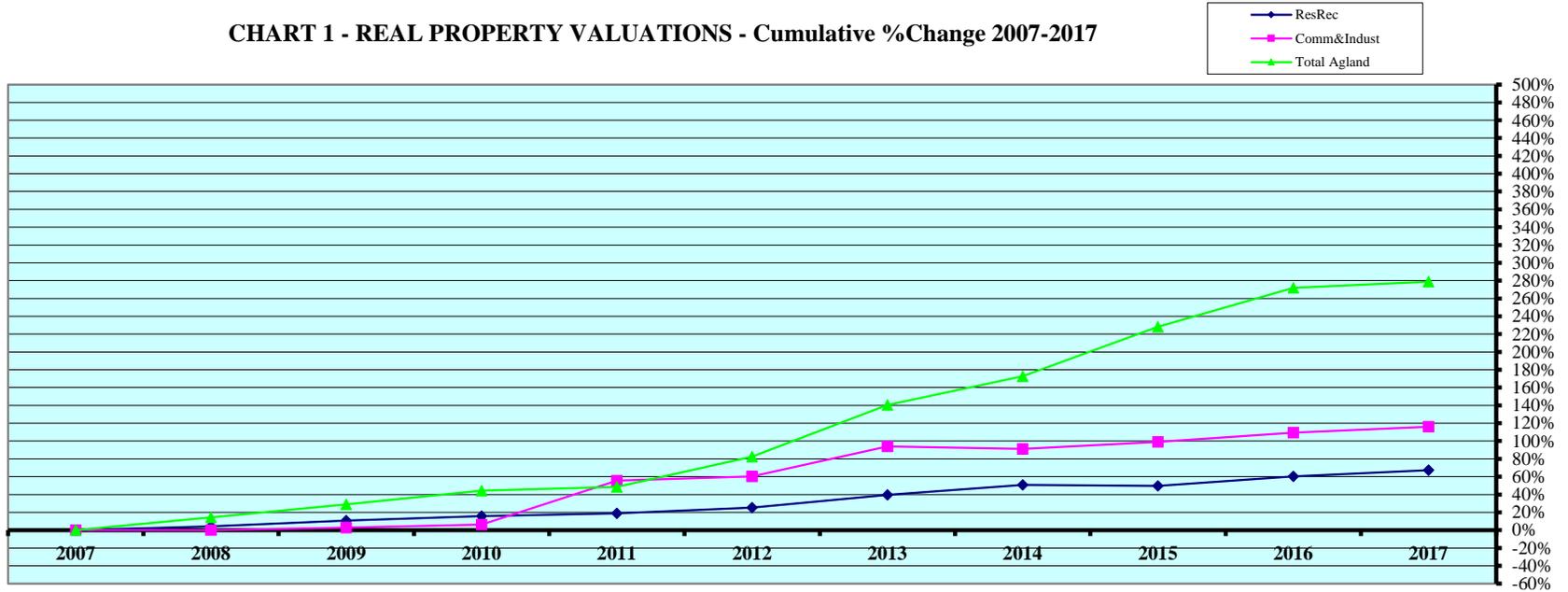
**Legend**

- 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

## Knox 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	159,065,470	--	--	--	27,698,615	--	--	--	420,905,175	--	--	--
2008	165,877,515	6,812,045	4.28%	4.28%	27,681,610	-17,005	-0.06%	-0.06%	480,898,490	59,993,315	14.25%	14.25%
2009	175,917,410	10,039,895	6.05%	10.59%	28,468,440	786,830	2.84%	2.78%	542,155,015	61,256,525	12.74%	28.81%
2010	184,040,390	8,122,980	4.62%	15.70%	29,434,845	966,405	3.39%	6.27%	607,744,530	65,589,515	12.10%	44.39%
2011	189,237,910	5,197,520	2.82%	18.97%	43,084,660	13,649,815	46.37%	55.55%	625,627,125	17,882,595	2.94%	48.64%
2012	199,200,795	9,962,885	5.26%	25.23%	44,388,395	1,303,735	3.03%	60.25%	768,450,220	142,823,095	22.83%	82.57%
2013	222,219,950	23,019,155	11.56%	39.70%	53,740,720	9,352,325	21.07%	94.02%	1,012,430,010	243,979,790	31.75%	140.54%
2014	239,739,260	17,519,310	7.88%	50.72%	52,956,510	-784,210	-1.46%	91.19%	1,147,475,650	135,045,640	13.34%	172.62%
2015	238,150,835	-1,588,425	-0.66%	49.72%	55,107,420	2,150,910	4.06%	98.95%	1,381,378,940	233,903,290	20.38%	228.19%
2016	255,173,380	17,022,545	7.15%	60.42%	58,002,725	2,895,305	5.25%	109.41%	1,565,047,365	183,668,425	13.30%	271.83%
2017	266,120,795	10,947,415	4.29%	67.30%	59,828,965	1,826,240	3.15%	116.00%	1,594,466,755	29,419,390	1.88%	278.82%

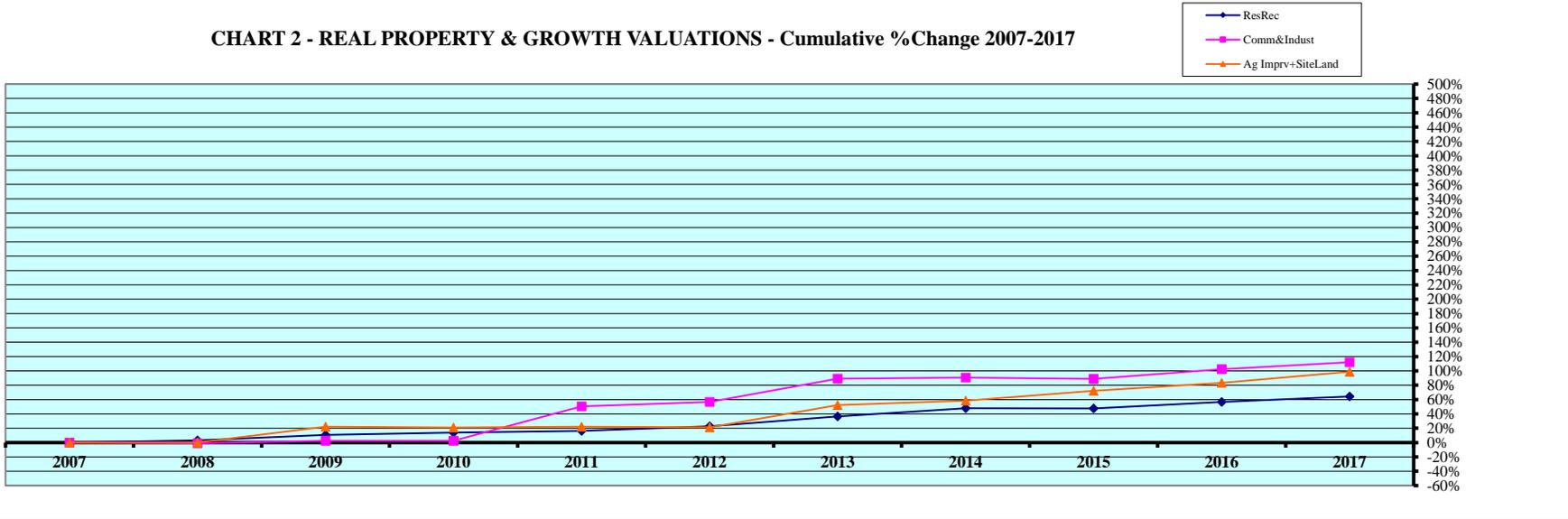
Rate Annual %chg: Residential & Recreational **5.28%** Commercial & Industrial **8.01%** Agricultural Land **14.25%**

Cnty# **54**  
County **KNOX**

**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	159,065,470	7,880,381	4.95%	151,185,089	--	--	27,698,615	714,905	2.58%	26,983,710	--	--
2008	165,877,515	1,983,232	1.20%	163,894,283	3.04%	3.04%	27,681,610	240,065	0.87%	27,441,545	-0.93%	-0.93%
2009	175,917,410	0	0.00%	175,917,410	6.05%	10.59%	28,468,440	70,700	0.25%	28,397,740	2.59%	2.52%
2010	184,040,390	2,940,883	1.60%	181,099,507	2.95%	13.85%	29,434,845	1,072,005	3.64%	28,362,840	-0.37%	2.40%
2011	189,237,910	4,022,000	2.13%	185,215,910	0.64%	16.44%	43,084,660	1,349,483	3.13%	41,735,177	41.79%	50.68%
2012	199,200,795	3,794,310	1.90%	195,406,485	3.26%	22.85%	44,388,395	972,515	2.19%	43,415,880	0.77%	56.74%
2013	222,219,950	5,212,817	2.35%	217,007,133	8.94%	36.43%	53,740,720	1,368,855	2.55%	52,371,865	17.99%	89.08%
2014	239,739,260	4,460,972	1.86%	235,278,288	5.88%	47.91%	52,956,510	129,876	0.25%	52,826,634	-1.70%	90.72%
2015	238,150,835	3,337,329	1.40%	234,813,506	-2.05%	47.62%	55,107,420	2,828,564	5.13%	52,278,856	-1.28%	88.74%
2016	255,173,380	5,808,980	2.28%	249,364,400	4.71%	56.77%	58,002,725	1,988,820	3.43%	56,013,905	1.64%	102.23%
2017	266,120,795	4,775,141	1.79%	261,345,654	2.42%	64.30%	59,828,965	1,085,665	1.81%	58,743,300	1.28%	112.08%
Rate Ann%chg	5.28%				3.58%		8.01%			C & I w/o growth 6.18%		

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	40,382,420	18,891,025	59,273,445	4,700,371	7.93%	54,573,074	--	--
2008	41,047,235	19,875,000	60,922,235	1,574,810	2.58%	59,347,425	0.12%	0.12%
2009	49,131,480	23,187,785	72,319,265	0	0.00%	72,319,265	18.71%	22.01%
2010	49,543,610	23,901,230	73,444,840	1,748,665	2.38%	71,696,175	-0.86%	20.96%
2011	49,617,340	25,684,580	75,301,920	2,861,870	3.80%	72,440,050	-1.37%	22.21%
2012	48,985,630	26,542,325	75,527,955	3,601,950	4.77%	71,926,005	-4.48%	21.35%
2013	57,720,995	37,020,020	94,741,015	4,395,950	4.64%	90,345,065	19.62%	52.42%
2014	58,156,615	37,400,070	95,556,685	1,615,920	1.69%	93,940,765	-0.84%	58.49%
2015	64,843,985	41,820,510	106,664,495	4,602,257	4.31%	102,062,238	6.81%	72.19%
2016	68,392,350	45,639,505	114,031,855	5,373,732	4.71%	108,658,123	1.87%	83.32%
2017	69,401,530	50,508,195	119,909,725	2,052,860	1.71%	117,856,865	3.35%	98.84%
Rate Ann%chg	5.56%	10.33%	7.30%			Ag Imprv+Site w/o growth	4.29%	

(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.

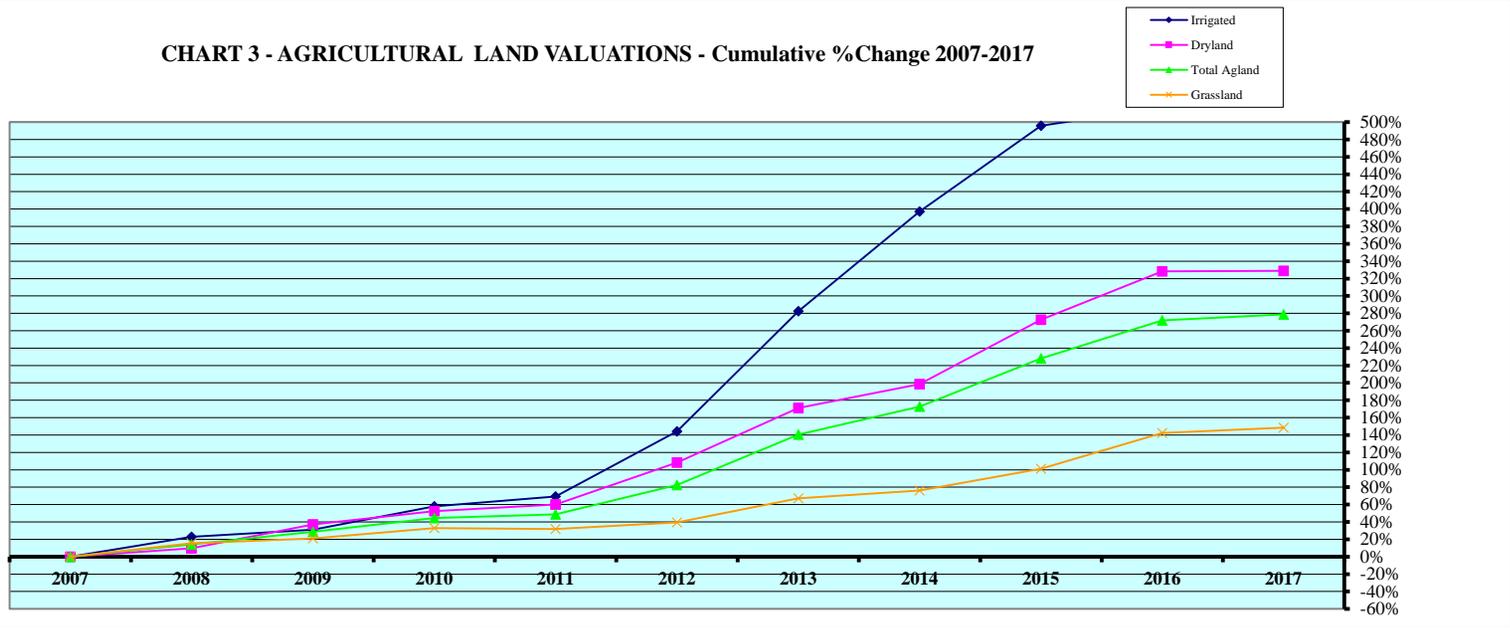
Sources:  
Value; 2007 - 2017 CTL  
Growth Value; 2007-2017 Abstract of Asmnt Rpt.

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

Cnty# 54  
County KNOX

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	62,652,420	--	--	--	167,841,820	--	--	--	189,106,520	--	--	--
2008	77,044,445	14,392,025	22.97%	22.97%	184,184,420	16,342,600	9.74%	9.74%	218,249,695	29,143,175	15.41%	15.41%
2009	82,180,670	5,136,225	6.67%	31.17%	230,109,885	45,925,465	24.93%	37.10%	229,077,340	10,827,645	4.96%	21.14%
2010	98,986,065	16,805,395	20.45%	57.99%	255,894,345	25,784,460	11.21%	52.46%	251,386,255	22,308,915	9.74%	32.93%
2011	106,010,205	7,024,140	7.10%	69.20%	268,519,370	12,625,025	4.93%	59.98%	249,571,895	-1,814,360	-0.72%	31.97%
2012	153,015,465	47,005,260	44.34%	144.23%	349,589,615	81,070,245	30.19%	108.29%	263,907,040	14,335,145	5.74%	39.55%
2013	239,590,755	86,575,290	56.58%	282.41%	455,001,045	105,411,430	30.15%	171.09%	316,130,185	52,223,145	19.79%	67.17%
2014	311,405,300	71,814,545	29.97%	397.04%	501,233,990	46,232,945	10.16%	198.63%	333,088,580	16,958,395	5.36%	76.14%
2015	373,268,040	61,862,740	19.87%	495.78%	625,633,865	124,399,875	24.82%	272.75%	380,667,895	47,579,315	14.28%	101.30%
2016	386,450,725	13,182,685	3.53%	516.82%	718,867,645	93,233,780	14.90%	328.30%	458,547,435	77,879,540	20.46%	142.48%
2017	401,205,060	14,754,335	3.82%	540.37%	719,905,340	1,037,695	0.14%	328.92%	469,900,440	11,353,005	2.48%	148.48%

Rate Ann.%chg: Irrigated **20.40%** Dryland **15.67%** Grassland **9.53%**

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	1,304,415	--	--	--	0	--	--	--	420,905,175	--	--	--
2008	1,419,930	115,515	8.86%	8.86%	0	0	--	--	480,898,490	59,993,315	14.25%	14.25%
2009	446,920	-973,010	-68.53%	-65.74%	340,200	340,200	--	--	542,155,015	61,256,525	12.74%	28.81%
2010	1,126,465	679,545	152.05%	-13.64%	351,400	11,200	3.29%	--	607,744,530	65,589,515	12.10%	44.39%
2011	1,174,725	48,260	4.28%	-9.94%	350,930	-470	-0.13%	--	625,627,125	17,882,595	2.94%	48.64%
2012	1,595,190	420,465	35.79%	22.29%	342,910	-8,020	-2.29%	--	768,450,220	142,823,095	22.83%	82.57%
2013	1,362,365	-232,825	-14.60%	4.44%	345,660	2,750	0.80%	--	1,012,430,010	243,979,790	31.75%	140.54%
2014	1,407,445	45,080	3.31%	7.90%	340,335	-5,325	-1.54%	--	1,147,475,650	135,045,640	13.34%	172.62%
2015	1,460,630	53,185	3.78%	11.98%	348,510	8,175	2.40%	--	1,381,378,940	233,903,290	20.38%	228.19%
2016	833,250	-627,380	-42.95%	-36.12%	348,310	-200	-0.06%	--	1,565,047,365	183,668,425	13.30%	271.83%
2017	647,020	-186,230	-22.35%	-50.40%	2,808,895	2,460,585	706.44%	--	1,594,466,755	29,419,390	1.88%	278.82%

Cnty# **54**  
County **KNOX**

Rate Ann.%chg: Total Agric Land **14.25%**

**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	61,974,195	54,442	1,138			167,159,835	213,212	784			189,541,975	359,074	528		
2008	77,010,105	57,935	1,329	16.77%	16.77%	183,683,780	212,494	864	10.26%	10.26%	218,047,285	356,261	612	15.95%	15.95%
2009	82,280,800	60,233	1,366	2.77%	20.00%	230,364,585	212,408	1,085	25.46%	38.33%	229,557,695	366,342	627	2.38%	18.71%
2010	99,141,030	62,824	1,578	15.52%	38.63%	255,530,760	209,617	1,219	12.40%	55.49%	252,191,345	361,654	697	11.28%	32.10%
2011	106,045,680	64,585	1,642	4.05%	44.24%	268,016,920	209,257	1,281	5.07%	63.37%	249,657,190	359,023	695	-0.28%	31.73%
2012	152,554,725	65,990	2,312	40.80%	103.08%	349,793,475	209,276	1,671	30.50%	113.19%	264,706,510	354,899	746	7.26%	41.30%
2013	240,203,100	72,811	3,299	42.70%	189.80%	454,106,835	214,202	2,120	26.84%	170.41%	316,267,390	341,248	927	24.26%	75.58%
2014	310,199,265	77,851	3,985	20.78%	250.02%	500,843,935	211,030	2,373	11.95%	202.72%	333,018,285	337,893	986	6.34%	86.71%
2015	372,345,820	84,327	4,415	10.82%	287.88%	626,371,020	211,132	2,967	25.00%	278.41%	381,092,150	331,684	1,149	16.58%	117.66%
2016	386,396,950	86,703	4,457	0.93%	291.49%	718,648,080	208,820	3,441	16.00%	338.96%	458,307,820	330,939	1,385	20.53%	162.35%
2017	402,068,625	87,478	4,596	3.13%	303.76%	720,164,330	206,313	3,491	1.43%	345.23%	468,293,655	329,451	1,421	2.64%	169.28%

Rate Annual %chg Average Value/Acre: **14.98%**

**16.11%**

**10.41%**

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	1,305,615	26,107	50			657,055	2,607	252			420,638,675	655,442	642		
2008	1,300,420	25,952	50	0.20%	0.20%	511,965	2,425	211	-16.22%	-16.22%	480,553,555	655,068	734	14.31%	14.31%
2009	358,215	7,161	50	-0.18%	0.02%	882,935	8,898	99	-53.00%	-60.63%	543,444,230	655,043	830	13.09%	29.27%
2010	461,280	9,101	51	1.33%	1.35%	1,084,780	12,885	84	-15.15%	-66.59%	608,409,195	656,082	927	11.78%	44.50%
2011	1,130,670	9,941	114	124.41%	127.43%	1,115,285	12,699	88	4.31%	-65.15%	625,965,745	655,506	955	2.98%	48.80%
2012	1,748,855	16,133	108	-4.69%	116.77%	940,385	9,648	97	10.99%	-61.32%	769,743,950	655,945	1,173	22.89%	82.85%
2013	1,355,365	15,739	86	-20.56%	72.20%	1,033,660	9,658	107	9.80%	-57.53%	1,012,966,350	653,658	1,550	32.06%	141.47%
2014	1,406,390	15,688	90	4.10%	79.26%	1,050,955	9,757	108	0.64%	-57.26%	1,146,518,830	652,219	1,758	13.43%	173.91%
2015	1,457,300	15,589	93	4.28%	86.93%	1,143,830	10,114	113	4.99%	-55.13%	1,382,410,120	652,847	2,118	20.46%	229.95%
2016	1,611,815	15,586	103	10.62%	106.78%	1,320,685	10,169	130	14.84%	-48.47%	1,566,285,350	652,217	2,401	13.41%	274.20%
2017	631,370	4,321	146	41.29%	192.16%	3,912,505	13,313	294	126.29%	16.62%	1,595,070,485	640,876	2,489	3.64%	287.82%

**54**  
**KNOX**

Rate Annual %chg Average Value/Acre: **14.52%**

(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
8,701	<b>KNOX</b>	84,809,739	7,603,576	795,071	152,621,435	59,828,965	0	113,499,360	1,594,466,755	69,401,530	50,508,195	0	2,133,534,626
cnty sectorvalue % of total value:		3.98%	0.36%	0.04%	7.15%	2.80%		5.32%	74.73%	3.25%	2.37%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
29	<b>BAZILE MILLS</b>	106,488	2,599	116	887,435	71,335	0	0	0	0	0	0	1,067,973
0.33%	%sector of county sector	0.13%	0.03%	0.01%	0.58%	0.12%							0.05%
	%sector of municipality	9.97%	0.24%	0.01%	83.10%	6.68%							100.00%
1,028	<b>BLOOMFIELD</b>	2,560,768	1,256,830	68,889	23,660,010	9,226,440	0	0	0	0	0	0	36,772,937
11.81%	%sector of county sector	3.02%	16.53%	8.66%	15.50%	15.42%							1.72%
	%sector of municipality	6.96%	3.42%	0.19%	64.34%	25.09%							100.00%
94	<b>CENTER</b>	28,952	80,391	3,575	1,345,285	325,520	0	0	0	0	0	0	1,783,723
1.08%	%sector of county sector	0.03%	1.06%	0.45%	0.88%	0.54%							0.08%
	%sector of municipality	1.62%	4.51%	0.20%	75.42%	18.25%							100.00%
1,154	<b>CREIGHTON</b>	1,455,018	441,175	30,013	31,724,740	5,688,480	0	0	0	0	0	0	39,339,426
13.26%	%sector of county sector	1.72%	5.80%	3.77%	20.79%	9.51%							1.84%
	%sector of municipality	3.70%	1.12%	0.08%	80.64%	14.46%							100.00%
726	<b>CROFTON</b>	1,463,340	370,483	23,385	24,463,115	4,621,255	0	0	0	0	0	0	30,941,578
8.34%	%sector of county sector	1.73%	4.87%	2.94%	16.03%	7.72%							1.45%
	%sector of municipality	4.73%	1.20%	0.08%	79.06%	14.94%							100.00%
370	<b>NIORARA</b>	373,162	191,267	8,507	9,517,230	3,052,765	0	0	0	0	0	0	13,142,931
4.25%	%sector of county sector	0.44%	2.52%	1.07%	6.24%	5.10%							0.62%
	%sector of municipality	2.84%	1.46%	0.06%	72.41%	23.23%							100.00%
346	<b>SANTEE</b>	9,315	10,915	485	221,985	0	0	0	0	0	0	0	242,700
3.98%	%sector of county sector	0.01%	0.14%	0.06%	0.15%								0.01%
	%sector of municipality	3.84%	4.50%	0.20%	91.46%								100.00%
30	<b>VERDEL</b>	25,786	0	0	533,615	35,665	0	48,605	0	0	0	0	643,671
0.34%	%sector of county sector	0.03%			0.35%	0.06%		0.04%					0.03%
	%sector of municipality	4.01%			82.90%	5.54%		7.55%					100.00%
575	<b>VERDIGRE</b>	1,547,640	188,915	8,402	10,992,490	2,441,160	0	0	0	0	0	0	15,178,607
6.61%	%sector of county sector	1.82%	2.48%	1.06%	7.20%	4.08%							0.71%
	%sector of municipality	10.20%	1.24%	0.06%	72.42%	16.08%							100.00%
634	<b>WAUSA</b>	1,849,157	458,792	26,562	13,461,305	3,287,265	0	0	0	0	0	0	19,083,081
7.29%	%sector of county sector	2.18%	6.03%	3.34%	8.82%	5.49%							0.89%
	%sector of municipality	9.69%	2.40%	0.14%	70.54%	17.23%							100.00%
68	<b>WINNETOON</b>	110,467	74,297	3,304	1,172,380	264,975	0	0	0	0	0	0	1,625,423
0.78%	%sector of county sector	0.13%	0.98%	0.42%	0.77%	0.44%							0.08%
	%sector of municipality	6.80%	4.57%	0.20%	72.13%	16.30%							100.00%
5,054	<b>Total Municipalities</b>	9,530,093	3,075,664	173,238	117,979,590	29,014,860	0	48,605	0	0	0	0	159,822,050
58.09%	%all municip.sectors of cnty	11.24%	40.45%	21.79%	77.30%	48.50%		0.04%					7.49%

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

**Total Real Property**  
Sum Lines 17, 25, & 30

**Records : 11,065**

**Value : 2,041,201,525**

**Growth 16,443,165**

Sum Lines 17, 25, & 41

**Schedule I : Non-Agricultural Records**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	334	1,967,000	16	47,865	7	47,665	357	2,062,530	
<b>02. Res Improve Land</b>	2,235	10,417,830	90	2,943,860	224	6,849,585	2,549	20,211,275	
<b>03. Res Improvements</b>	2,275	109,230,710	94	7,812,805	260	17,589,340	2,629	134,632,855	
<b>04. Res Total</b>	2,609	121,615,540	110	10,804,530	267	24,486,590	2,986	156,906,660	2,401,985
<b>% of Res Total</b>	87.37	77.51	3.68	6.89	8.94	15.61	26.99	7.69	14.61
<b>05. Com UnImp Land</b>	65	176,605	5	9,815	13	194,975	83	381,395	
<b>06. Com Improve Land</b>	464	1,706,175	27	306,440	32	5,507,265	523	7,519,880	
<b>07. Com Improvements</b>	474	27,200,805	28	2,788,995	44	30,128,190	546	60,117,990	
<b>08. Com Total</b>	539	29,083,585	33	3,105,250	57	35,830,430	629	68,019,265	8,851,400
<b>% of Com Total</b>	85.69	42.76	5.25	4.57	9.06	52.68	5.68	3.33	53.83
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	1	8,080	1,190	12,936,175	1,191	12,944,255	
<b>14. Rec Improve Land</b>	0	0	3	274,525	700	20,408,150	703	20,682,675	
<b>15. Rec Improvements</b>	0	0	5	99,880	722	85,951,030	727	86,050,910	
<b>16. Rec Total</b>	0	0	6	382,485	1,912	119,295,355	1,918	119,677,840	2,505,160
<b>% of Rec Total</b>	0.00	0.00	0.31	0.32	99.69	99.68	17.33	5.86	15.24
<b>Res &amp; Rec Total</b>	2,609	121,615,540	116	11,187,015	2,179	143,781,945	4,904	276,584,500	4,907,145
<b>% of Res &amp; Rec Total</b>	53.20	43.97	2.37	4.04	44.43	51.98	44.32	13.55	29.84
<b>Com &amp; Ind Total</b>	539	29,083,585	33	3,105,250	57	35,830,430	629	68,019,265	8,851,400
<b>% of Com &amp; Ind Total</b>	85.69	42.76	5.25	4.57	9.06	52.68	5.68	3.33	53.83
<b>17. Taxable Total</b>	3,148	150,699,125	149	14,292,265	2,236	179,612,375	5,533	344,603,765	13,758,545
<b>% of Taxable Total</b>	56.89	43.73	2.69	4.15	40.41	52.12	50.00	16.88	83.67

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	3	455,930	1,005,905	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	3	455,930	1,005,905
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				3	455,930	1,005,905

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	400	80	731	1,211

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	224	40,439,155	3,812	1,032,283,320	4,036	1,072,722,475
28. Ag-Improved Land	0	0	113	31,217,530	1,330	488,135,215	1,443	519,352,745
29. Ag Improvements	0	0	113	7,821,940	1,383	96,700,600	1,496	104,522,540
30. Ag Total							5,532	1,696,597,760

Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	1	1.00	10,000	
32. HomeSite Improv Land	0	0.00	0	87	93.02	910,200	
33. HomeSite Improvements	0	0.00	0	89	92.02	5,816,145	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	23	37.28	37,280	
36. FarmSite Improv Land	0	0.00	0	105	430.69	431,690	
37. FarmSite Improvements	0	0.00	0	83	0.00	2,005,795	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	407.68	0	
40. Other- Non Ag Use	0	0.00	0	0	358.86	107,015	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	13	14.00	135,000	14	15.00	145,000	
32. HomeSite Improv Land	942	987.85	9,663,450	1,029	1,080.87	10,573,650	
33. HomeSite Improvements	1,061	983.85	57,923,335	1,150	1,075.87	63,739,480	2,684,620
34. HomeSite Total				<b>1,164</b>	<b>1,095.87</b>	<b>74,458,130</b>	
35. FarmSite UnImp Land	260	587.90	590,900	283	625.18	628,180	
36. FarmSite Improv Land	1,263	6,715.41	6,719,120	1,368	7,146.10	7,150,810	
37. FarmSite Improvements	1,015	0.00	38,777,265	1,098	0.00	40,783,060	0
38. FarmSite Total				<b>1,381</b>	<b>7,771.28</b>	<b>48,562,050</b>	
39. Road & Ditches	0	9,846.35	0	0	10,254.03	0	
40. Other- Non Ag Use	0	9,133.55	4,092,855	0	9,492.41	4,199,870	
41. Total Section VI				<b>2,545</b>	<b>28,613.59</b>	<b>127,220,050</b>	<b>2,684,620</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	18	2,038.79	1,219,945	18	2,038.79	1,219,945

Schedule VIII : Agricultural Records : Special Value

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

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,778.88	6.80%	15,825,690	7.19%	5,694.99
46. 1A	11,674.22	28.57%	66,399,545	30.18%	5,687.71
47. 2A1	3,262.67	7.98%	17,925,920	8.15%	5,494.25
48. 2A	1,841.41	4.51%	10,115,895	4.60%	5,493.56
49. 3A1	4,163.88	10.19%	22,237,840	10.11%	5,340.65
50. 3A	410.61	1.00%	2,198,815	1.00%	5,355.00
51. 4A1	16,118.52	39.45%	82,157,160	37.35%	5,097.07
52. 4A	611.25	1.50%	3,124,025	1.42%	5,110.88
<b>53. Total</b>	<b>40,861.44</b>	<b>100.00%</b>	<b>219,984,890</b>	<b>100.00%</b>	<b>5,383.68</b>
<b>Dry</b>					
54. 1D1	5,244.02	6.36%	26,010,295	7.07%	4,959.99
55. 1D	26,655.10	32.32%	132,209,365	35.94%	4,960.00
56. 2D1	5,336.18	6.47%	25,426,935	6.91%	4,765.01
57. 2D	3,386.13	4.11%	15,423,855	4.19%	4,555.01
58. 3D1	8,248.27	10.00%	36,663,535	9.97%	4,445.00
59. 3D	133.94	0.16%	557,190	0.15%	4,160.00
60. 4D1	32,716.95	39.66%	128,577,800	34.95%	3,930.01
61. 4D	764.10	0.93%	2,972,365	0.81%	3,890.02
<b>62. Total</b>	<b>82,484.69</b>	<b>100.00%</b>	<b>367,841,340</b>	<b>100.00%</b>	<b>4,459.51</b>
<b>Grass</b>					
63. 1G1	402.04	1.44%	682,170	1.44%	1,696.77
64. 1G	4,001.71	14.29%	6,787,960	14.37%	1,696.26
65. 2G1	4,650.82	16.61%	7,888,120	16.70%	1,696.07
66. 2G	1,748.45	6.24%	2,967,310	6.28%	1,697.11
67. 3G1	1,687.98	6.03%	2,835,850	6.00%	1,680.03
68. 3G	127.82	0.46%	214,745	0.45%	1,680.06
69. 4G1	9,950.93	35.53%	16,724,100	35.41%	1,680.66
70. 4G	5,434.47	19.41%	9,136,035	19.34%	1,681.13
<b>71. Total</b>	<b>28,004.22</b>	<b>100.00%</b>	<b>47,236,290</b>	<b>100.00%</b>	<b>1,686.76</b>
<hr/>					
<b>Irrigated Total</b>	<b>40,861.44</b>	<b>26.88%</b>	<b>219,984,890</b>	<b>34.61%</b>	<b>5,383.68</b>
<b>Dry Total</b>	<b>82,484.69</b>	<b>54.27%</b>	<b>367,841,340</b>	<b>57.88%</b>	<b>4,459.51</b>
<b>Grass Total</b>	<b>28,004.22</b>	<b>18.43%</b>	<b>47,236,290</b>	<b>7.43%</b>	<b>1,686.76</b>
72. Waste	164.68	0.11%	24,720	0.00%	150.11
73. Other	473.96	0.31%	460,760	0.07%	972.15
74. Exempt	1,046.12	0.69%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>151,988.99</b>	<b>100.00%</b>	<b>635,548,000</b>	<b>100.00%</b>	<b>4,181.54</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	3,919.92	13.03%	15,385,675	14.28%	3,925.00
46. 1A	3,380.71	11.24%	12,829,795	11.91%	3,795.00
47. 2A1	3,969.47	13.20%	14,766,435	13.71%	3,720.00
48. 2A	6,014.87	20.00%	21,804,135	20.24%	3,625.04
49. 3A1	3,913.43	13.01%	13,897,310	12.90%	3,551.18
50. 3A	2,658.10	8.84%	9,210,335	8.55%	3,465.01
51. 4A1	5,285.02	17.57%	16,959,865	15.74%	3,209.04
52. 4A	938.05	3.12%	2,870,405	2.66%	3,059.97
<b>53. Total</b>	<b>30,079.57</b>	<b>100.00%</b>	<b>107,723,955</b>	<b>100.00%</b>	<b>3,581.30</b>
<b>Dry</b>					
54. 1D1	10,098.15	13.56%	25,901,740	16.85%	2,565.00
55. 1D	11,052.82	14.84%	27,576,845	17.94%	2,495.01
56. 2D1	6,422.29	8.63%	13,518,975	8.79%	2,105.01
57. 2D	15,211.69	20.43%	29,054,385	18.90%	1,910.00
58. 3D1	5,938.73	7.98%	11,075,780	7.20%	1,865.01
59. 3D	3,565.48	4.79%	6,524,845	4.24%	1,830.00
60. 4D1	19,246.46	25.85%	34,836,275	22.66%	1,810.01
61. 4D	2,922.08	3.92%	5,259,735	3.42%	1,800.00
<b>62. Total</b>	<b>74,457.70</b>	<b>100.00%</b>	<b>153,748,580</b>	<b>100.00%</b>	<b>2,064.91</b>
<b>Grass</b>					
63. 1G1	2,419.80	1.05%	3,421,475	1.10%	1,413.95
64. 1G	7,402.81	3.21%	10,409,520	3.35%	1,406.16
65. 2G1	6,721.51	2.91%	9,118,410	2.93%	1,356.60
66. 2G	14,363.28	6.22%	19,960,190	6.42%	1,389.67
67. 3G1	8,233.85	3.57%	11,378,685	3.66%	1,381.94
68. 3G	10,988.52	4.76%	15,194,770	4.88%	1,382.79
69. 4G1	67,365.39	29.18%	93,845,255	30.17%	1,393.08
70. 4G	113,373.99	49.11%	147,721,340	47.49%	1,302.96
<b>71. Total</b>	<b>230,869.15</b>	<b>100.00%</b>	<b>311,049,645</b>	<b>100.00%</b>	<b>1,347.30</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>30,079.57</b>	<b>8.62%</b>	<b>107,723,955</b>	<b>18.73%</b>	<b>3,581.30</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>74,457.70</b>	<b>21.34%</b>	<b>153,748,580</b>	<b>26.73%</b>	<b>2,064.91</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>230,869.15</b>	<b>66.18%</b>	<b>311,049,645</b>	<b>54.09%</b>	<b>1,347.30</b>
72. Waste	3,558.74	1.02%	533,935	0.09%	150.03
73. Other	9,865.28	2.83%	2,027,540	0.35%	205.52
74. Exempt	13,049.17	3.74%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>348,830.44</b>	<b>100.00%</b>	<b>575,083,655</b>	<b>100.00%</b>	<b>1,648.61</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	656.92	4.09%	3,294,975	4.80%	5,015.79
46. 1A	3,217.53	20.05%	16,153,630	23.54%	5,020.51
47. 2A1	1,053.27	6.56%	5,155,660	7.51%	4,894.91
48. 2A	2,136.72	13.31%	10,259,275	14.95%	4,801.41
49. 3A1	858.53	5.35%	4,006,465	5.84%	4,666.66
50. 3A	451.30	2.81%	2,007,505	2.93%	4,448.27
51. 4A1	7,241.20	45.12%	26,205,470	38.19%	3,618.94
52. 4A	434.22	2.71%	1,532,505	2.23%	3,529.33
<b>53. Total</b>	<b>16,049.69</b>	<b>100.00%</b>	<b>68,615,485</b>	<b>100.00%</b>	<b>4,275.19</b>
<b>Dry</b>					
54. 1D1	4,167.37	8.48%	18,378,100	9.86%	4,410.00
55. 1D	12,033.17	24.49%	51,381,590	27.58%	4,270.00
56. 2D1	3,832.74	7.80%	15,637,580	8.39%	4,080.00
57. 2D	5,198.22	10.58%	20,948,840	11.24%	4,030.00
58. 3D1	2,714.20	5.52%	10,666,865	5.72%	3,930.02
59. 3D	178.46	0.36%	662,980	0.36%	3,715.01
60. 4D1	19,847.27	40.40%	65,495,985	35.15%	3,300.00
61. 4D	1,155.11	2.35%	3,159,270	1.70%	2,735.04
<b>62. Total</b>	<b>49,126.54</b>	<b>100.00%</b>	<b>186,331,210</b>	<b>100.00%</b>	<b>3,792.88</b>
<b>Grass</b>					
63. 1G1	442.28	0.62%	661,450	0.64%	1,495.55
64. 1G	4,322.65	6.09%	6,505,370	6.34%	1,504.95
65. 2G1	3,396.40	4.79%	5,080,715	4.95%	1,495.91
66. 2G	2,242.07	3.16%	3,364,335	3.28%	1,500.55
67. 3G1	2,107.58	2.97%	3,156,480	3.07%	1,497.68
68. 3G	377.98	0.53%	576,685	0.56%	1,525.70
69. 4G1	24,017.09	33.85%	36,069,985	35.13%	1,501.85
70. 4G	34,035.36	47.98%	47,262,430	46.03%	1,388.63
<b>71. Total</b>	<b>70,941.41</b>	<b>100.00%</b>	<b>102,677,450</b>	<b>100.00%</b>	<b>1,447.36</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>16,049.69</b>	<b>11.44%</b>	<b>68,615,485</b>	<b>19.13%</b>	<b>4,275.19</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>49,126.54</b>	<b>35.02%</b>	<b>186,331,210</b>	<b>51.94%</b>	<b>3,792.88</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>70,941.41</b>	<b>50.58%</b>	<b>102,677,450</b>	<b>28.62%</b>	<b>1,447.36</b>
72. Waste	1,092.01	0.78%	163,855	0.05%	150.05
73. Other	3,058.11	2.18%	958,055	0.27%	313.28
74. Exempt	11,793.85	8.41%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>140,267.76</b>	<b>100.00%</b>	<b>358,746,055</b>	<b>100.00%</b>	<b>2,557.58</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	3,882.97	17,925,950	83,107.73	378,398,380	86,990.70	396,324,330
<b>77. Dry Land</b>	0.00	0	11,491.40	37,865,750	194,577.53	670,055,380	206,068.93	707,921,130
<b>78. Grass</b>	0.00	0	10,152.45	14,220,535	319,662.33	446,742,850	329,814.78	460,963,385
<b>79. Waste</b>	0.00	0	257.59	38,655	4,557.84	683,855	4,815.43	722,510
<b>80. Other</b>	0.00	0	537.67	109,610	12,859.68	3,336,745	13,397.35	3,446,355
<b>81. Exempt</b>	21.32	0	1,916.81	0	23,951.01	0	25,889.14	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>26,322.08</b>	<b>70,160,500</b>	<b>614,765.11</b>	<b>1,499,217,210</b>	<b>641,087.19</b>	<b>1,569,377,710</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	86,990.70	13.57%	396,324,330	25.25%	4,555.94
<b>Dry Land</b>	206,068.93	32.14%	707,921,130	45.11%	3,435.36
<b>Grass</b>	329,814.78	51.45%	460,963,385	29.37%	1,397.64
<b>Waste</b>	4,815.43	0.75%	722,510	0.05%	150.04
<b>Other</b>	13,397.35	2.09%	3,446,355	0.22%	257.24
<b>Exempt</b>	25,889.14	4.04%	0	0.00%	0.00
<b>Total</b>	<b>641,087.19</b>	<b>100.00%</b>	<b>1,569,377,710</b>	<b>100.00%</b>	<b>2,447.99</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 Bazile Mills	21	174,260	21	255,645	21	564,785	42	994,690	33,065
83.2 Bloomfield	54	288,445	471	2,428,210	471	21,362,135	525	24,078,790	31,440
83.3 Center	15	30,920	53	187,855	54	1,160,865	69	1,379,640	1,700
83.4 Creighton	66	336,425	568	3,355,405	570	28,465,620	636	32,157,450	225,140
83.5 Crofton	44	277,165	330	1,950,170	335	23,043,850	379	25,271,185	615,875
83.6 Devils Nest	704	2,345,090	26	113,700	26	2,578,795	730	5,037,585	65,480
83.7 Lake	459	8,022,240	669	17,030,720	687	82,137,060	1,146	107,190,020	2,343,495
83.8 Niobrara	19	65,040	179	813,490	198	8,702,285	217	9,580,815	63,445
83.9 Rural	38	1,872,210	314	12,175,010	357	26,474,145	395	40,521,365	752,840
83.10 Santee	1	415	8	3,535	8	218,035	9	221,985	0
83.11 Verdel	31	32,825	34	15,550	34	491,185	65	539,560	18,425
83.12 Verdigre	23	121,660	255	727,080	261	10,903,435	284	11,752,175	33,560
83.13 Wausa	38	234,885	275	677,260	275	13,121,385	313	14,033,530	223,035
83.14 Winnetoon	22	330,460	43	49,020	43	787,870	65	1,167,350	0
83.15 [none]	13	874,745	6	1,111,300	16	672,315	29	2,658,360	499,645
<b>84 Residential Total</b>	<b>1,548</b>	<b>15,006,785</b>	<b>3,252</b>	<b>40,893,950</b>	<b>3,356</b>	<b>220,683,765</b>	<b>4,904</b>	<b>276,584,500</b>	<b>4,907,145</b>

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Bazile Mills	0	0	1	875	2	70,460	2	71,335	0
85.2	Bloomfield	10	33,125	100	475,180	103	8,702,620	113	9,210,925	0
85.3	Center	2	1,200	11	11,980	11	313,630	13	326,810	825
85.4	Creighton	16	59,870	102	406,165	103	5,264,220	119	5,730,255	49,350
85.5	Crofton	12	44,975	62	232,030	67	4,351,460	79	4,628,465	970
85.6	Lake	0	0	14	277,170	15	2,300,570	15	2,577,740	492,095
85.7	Niobrara	7	22,180	43	263,590	43	2,777,425	50	3,063,195	1,565
85.8	Rural	17	198,300	43	5,525,215	53	29,598,330	70	35,321,845	7,301,795
85.9	Verdel	7	4,010	9	5,150	9	26,505	16	35,665	0
85.10	Verdigre	5	7,330	60	97,295	60	2,415,740	65	2,520,365	56,865
85.11	Wausa	6	10,360	64	210,450	64	3,063,885	70	3,284,695	0
85.12	Winnetoon	1	45	14	14,780	14	287,820	15	302,645	96,030
85.13	[none]	0	0	0	0	2	945,325	2	945,325	851,905
86	Commercial Total	83	381,395	523	7,519,880	546	60,117,990	629	68,019,265	8,851,400

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	402.04	1.47%	682,170	1.48%	1,696.77
88. 1G	3,869.30	14.15%	6,563,530	14.23%	1,696.31
89. 2G1	4,586.03	16.77%	7,778,305	16.86%	1,696.09
90. 2G	1,728.95	6.32%	2,934,255	6.36%	1,697.13
91. 3G1	1,612.05	5.89%	2,708,290	5.87%	1,680.03
92. 3G	127.82	0.47%	214,745	0.47%	1,680.06
93. 4G1	9,601.36	35.10%	16,136,815	34.98%	1,680.68
94. 4G	5,423.81	19.83%	9,118,125	19.76%	1,681.13
95. Total	27,351.36	100.00%	46,136,235	100.00%	1,686.80
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	132.41	20.28%	224,430	20.40%	1,694.96
98. 2C1	64.79	9.92%	109,815	9.98%	1,694.94
99. 2C	19.50	2.99%	33,055	3.00%	1,695.13
100. 3C1	75.93	11.63%	127,560	11.60%	1,679.97
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	349.57	53.54%	587,285	53.39%	1,680.02
103. 4C	10.66	1.63%	17,910	1.63%	1,680.11
104. Total	652.86	100.00%	1,100,055	100.00%	1,684.98
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	27,351.36	97.67%	46,136,235	97.67%	1,686.80
CRP Total	652.86	2.33%	1,100,055	2.33%	1,684.98
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total	28,004.22	100.00%	47,236,290	100.00%	1,686.76

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	1,924.66	0.91%	2,738,255	0.92%	1,422.72
88. 1G	6,714.36	3.19%	9,535,330	3.21%	1,420.14
89. 2G1	6,087.22	2.89%	8,659,630	2.92%	1,422.59
90. 2G	13,012.57	6.18%	18,520,425	6.24%	1,423.27
91. 3G1	7,704.79	3.66%	10,830,405	3.65%	1,405.67
92. 3G	10,512.71	4.99%	14,783,460	4.98%	1,406.25
93. 4G1	64,470.10	30.60%	90,621,620	30.55%	1,405.64
94. 4G	100,280.23	47.59%	140,953,960	47.52%	1,405.60
95. Total	210,706.64	100.00%	296,643,085	100.00%	1,407.85
<b>CRP</b>					
96. 1C1	473.55	10.11%	672,425	10.17%	1,419.97
97. 1C	576.06	12.29%	817,995	12.37%	1,419.98
98. 2C1	153.96	3.29%	218,615	3.31%	1,419.95
99. 2C	830.90	17.73%	1,179,860	17.84%	1,419.98
100. 3C1	313.51	6.69%	440,505	6.66%	1,405.07
101. 3C	191.61	4.09%	269,210	4.07%	1,404.99
102. 4C1	1,962.44	41.88%	2,757,210	41.69%	1,404.99
103. 4C	183.75	3.92%	258,155	3.90%	1,404.93
104. Total	4,685.78	100.00%	6,613,975	100.00%	1,411.50
<b>Timber</b>					
105. 1T1	21.59	0.14%	10,795	0.14%	500.00
106. 1T	112.39	0.73%	56,195	0.72%	500.00
107. 2T1	480.33	3.10%	240,165	3.08%	500.00
108. 2T	519.81	3.36%	259,905	3.34%	500.00
109. 3T1	215.55	1.39%	107,775	1.38%	500.00
110. 3T	284.20	1.84%	142,100	1.82%	500.00
111. 4T1	932.85	6.03%	466,425	5.99%	500.00
112. 4T	12,910.01	83.42%	6,509,225	83.53%	504.20
113. Total	15,476.73	100.00%	7,792,585	100.00%	503.50
<hr/>					
Grass Total	210,706.64	91.27%	296,643,085	95.37%	1,407.85
CRP Total	4,685.78	2.03%	6,613,975	2.13%	1,411.50
Timber Total	15,476.73	6.70%	7,792,585	2.51%	503.50
<hr/>					
114. Market Area Total	230,869.15	100.00%	311,049,645	100.00%	1,347.30

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	428.46	0.65%	651,255	0.66%	1,519.99
88. 1G	4,116.70	6.29%	6,260,910	6.32%	1,520.86
89. 2G1	3,182.28	4.86%	4,842,850	4.89%	1,521.82
90. 2G	2,119.89	3.24%	3,227,615	3.26%	1,522.54
91. 3G1	2,021.50	3.09%	3,060,630	3.09%	1,514.04
92. 3G	374.72	0.57%	575,055	0.58%	1,534.63
93. 4G1	23,309.06	35.61%	35,238,515	35.59%	1,511.79
94. 4G	29,901.80	45.68%	45,159,795	45.61%	1,510.27
95. Total	65,454.41	100.00%	99,016,625	100.00%	1,512.76
<b>CRP</b>					
96. 1C1	3.22	0.36%	4,895	0.36%	1,520.19
97. 1C	138.70	15.33%	210,835	15.39%	1,520.08
98. 2C1	128.25	14.17%	194,930	14.23%	1,519.92
99. 2C	74.14	8.19%	112,700	8.23%	1,520.10
100. 3C1	52.29	5.78%	78,955	5.76%	1,509.94
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	472.72	52.24%	713,815	52.11%	1,510.02
103. 4C	35.50	3.92%	53,605	3.91%	1,510.00
104. Total	904.82	100.00%	1,369,735	100.00%	1,513.82
<b>Timber</b>					
105. 1T1	10.60	0.23%	5,300	0.23%	500.00
106. 1T	67.25	1.47%	33,625	1.47%	500.00
107. 2T1	85.87	1.87%	42,935	1.87%	500.00
108. 2T	48.04	1.05%	24,020	1.05%	500.00
109. 3T1	33.79	0.74%	16,895	0.74%	500.00
110. 3T	3.26	0.07%	1,630	0.07%	500.00
111. 4T1	235.31	5.14%	117,655	5.14%	500.00
112. 4T	4,098.06	89.43%	2,049,030	89.43%	500.00
113. Total	4,582.18	100.00%	2,291,090	100.00%	500.00
<hr/>					
Grass Total	65,454.41	92.27%	99,016,625	96.43%	1,512.76
CRP Total	904.82	1.28%	1,369,735	1.33%	1,513.82
Timber Total	4,582.18	6.46%	2,291,090	2.23%	500.00
<hr/>					
114. Market Area Total	70,941.41	100.00%	102,677,450	100.00%	1,447.36

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

54 Knox

	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	152,621,435	156,906,660	4,285,225	2.81%	2,401,985	1.23%
02. Recreational	113,499,360	119,677,840	6,178,480	5.44%	2,505,160	3.24%
03. Ag-Homesite Land, Ag-Res Dwelling	69,401,530	74,458,130	5,056,600	7.29%	2,684,620	3.42%
<b>04. Total Residential (sum lines 1-3)</b>	<b>335,522,325</b>	<b>351,042,630</b>	<b>15,520,305</b>	<b>4.63%</b>	<b>7,591,765</b>	<b>2.36%</b>
05. Commercial	59,828,965	68,019,265	8,190,300	13.69%	8,851,400	-1.10%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>59,828,965</b>	<b>68,019,265</b>	<b>8,190,300</b>	<b>13.69%</b>	<b>8,851,400</b>	<b>-1.10%</b>
08. Ag-Farmsite Land, Outbuildings	46,629,380	48,562,050	1,932,670	4.14%	0	4.14%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	3,878,815	4,199,870	321,055	8.28%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>50,508,195</b>	<b>52,761,920</b>	<b>2,253,725</b>	<b>4.46%</b>	<b>0</b>	<b>4.46%</b>
12. Irrigated	401,205,060	396,324,330	-4,880,730	-1.22%		
13. Dryland	719,905,340	707,921,130	-11,984,210	-1.66%		
14. Grassland	469,900,440	460,963,385	-8,937,055	-1.90%		
15. Wasteland	647,020	722,510	75,490	11.67%		
16. Other Agland	2,808,895	3,446,355	637,460	22.69%		
<b>17. Total Agricultural Land</b>	<b>1,594,466,755</b>	<b>1,569,377,710</b>	<b>-25,089,045</b>	<b>-1.57%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>2,040,326,240</b>	<b>2,041,201,525</b>	<b>875,285</b>	<b>0.04%</b>	<b>16,443,165</b>	<b>-0.76%</b>

## 2018 Assessment Survey for Knox County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	Three
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$233,359.86
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same as above
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	N/A
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$36,050
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$30,500
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,500
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	none

## B. Computer, Automation Information and GIS

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

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>
	Yes
3.	<b>What municipalities in the county are zoned?</b>
	All towns and villages
4.	<b>When was zoning implemented?</b>
	July 1995

**D. Contracted Services**

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

**E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	None currently, hoping for possible future outside help. Rural Review - Blaser Appraisal. Looking into Commercial Appraisal by Tax Valuation
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Yes
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	Standard appraisal qualifications
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	Yes
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Guidelines only

## 2018 Residential Assessment Survey for Knox County

<b>1.</b>	<b>Valuation data collection done by:</b>																												
	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%;"><u>Valuation Grouping</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">01</td> <td>Bloomfield, located in the eastern side of the county, K-12 school, active businesses, large commercial chicken facility, and call center for employment, well maintained. Grain elevator/fertilizer/care center/assisted living</td> </tr> <tr> <td style="text-align: center;">03</td> <td>Bazile Mills, small population, no gas or grocery store, no school, no curb and gutter. Verdel, located in the northwestern part of the county and has nothing to offer in the way of business or schools. Winnetoon, small community, not far from Center, has minimal business facilities, bank and café. No school and no curb and gutter.</td> </tr> <tr> <td style="text-align: center;">05</td> <td>Center, county seat, small population, no gas or grocery, only a post office and Bar/Grill. No curb and gutter</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Creighton, located in the central area of the county, has school, hospital, care center, active business community, well maintained.</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Crofton, located in the northeast part of the county, closer to Yankton, SD community. K-12 school and Parochial grade school, typical business community and well maintained.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Lake, residences located on the northern portion of the county along the Lewis and Clark lake, occupied either full or part time.</td> </tr> <tr> <td style="text-align: center;">26</td> <td>Devil's Nest, is a subdivided area that has been in existence for a long time. A new developer is trying to revitalize and build the area.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Niobrara, located in the northwestern, central portion of the county. K-12 school, Medical clinic and typical business community.</td> </tr> <tr> <td style="text-align: center;">35</td> <td>Rural, residential property located outside the boundaries of the villages.</td> </tr> <tr> <td style="text-align: center;">37</td> <td>Santee, located northern middle part of county along the Missouri River. It is Santee Sioux Indian Reservation with few taxpayers. College, school, grocery mainly for Native Americans.</td> </tr> <tr> <td style="text-align: center;">45</td> <td>Verdigre, located in the western portion of the county, K-12 school, medical clinic and typical business activity.</td> </tr> <tr> <td style="text-align: center;">50</td> <td>Wausa, located in the southeastern portion of the county, K-12 school, care center and assisted living and typical small business community.</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	Bloomfield, located in the eastern side of the county, K-12 school, active businesses, large commercial chicken facility, and call center for employment, well maintained. Grain elevator/fertilizer/care center/assisted living	03	Bazile Mills, small population, no gas or grocery store, no school, no curb and gutter. Verdel, located in the northwestern part of the county and has nothing to offer in the way of business or schools. Winnetoon, small community, not far from Center, has minimal business facilities, bank and café. No school and no curb and gutter.	05	Center, county seat, small population, no gas or grocery, only a post office and Bar/Grill. No curb and gutter	10	Creighton, located in the central area of the county, has school, hospital, care center, active business community, well maintained.	15	Crofton, located in the northeast part of the county, closer to Yankton, SD community. K-12 school and Parochial grade school, typical business community and well maintained.	20	Lake, residences located on the northern portion of the county along the Lewis and Clark lake, occupied either full or part time.	26	Devil's Nest, is a subdivided area that has been in existence for a long time. A new developer is trying to revitalize and build the area.	30	Niobrara, located in the northwestern, central portion of the county. K-12 school, Medical clinic and typical business community.	35	Rural, residential property located outside the boundaries of the villages.	37	Santee, located northern middle part of county along the Missouri River. It is Santee Sioux Indian Reservation with few taxpayers. College, school, grocery mainly for Native Americans.	45	Verdigre, located in the western portion of the county, K-12 school, medical clinic and typical business activity.	50	Wausa, located in the southeastern portion of the county, K-12 school, care center and assisted living and typical small business community.	Ag	Agricultural homes and outbuildings
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																												
	Sales approach																												
<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 as compared to CAMA depreciation.																												

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

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

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

Sales/market per square foot

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

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

<u>Valuation Grouping</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
01	2016	2012	2016	2016
03	2016	2012	2016	2016
05	2016	2012	2016	2016
10	2016	2012	2016	2016
15	2015	2012	2015	2014
20	2012	2012	2012	2012-2014
26	2012	2012	2012	2012-2014
30	2015	2012	2015	2014
35	2004	2012	2004	2010-2011
37	2012	2012	2012	2012
45	2016	2012	2016	2016
50	2016	2012	2016	2015
Ag	2004	2004	2004	2010-2014

## 2018 Commercial Assessment Survey for Knox County

<b>1.</b>	<b>Valuation data collection done by:</b>																								
	Staff																								
<b>2.</b>	<b>List the valuation groupings recognized in the County and describe the unique characteristics of each:</b>																								
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## 2018 Agricultural Assessment Survey for Knox County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	Staff													
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>													
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<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>													
	Market areas were established in 2010 using factors such as soil type, irrigation potential, land use and topography. We totally revamped the county according to detailed soil and rainfall charts. Each year I plot all the sales on a county map and monitor the markets in each established area.													
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>													
	Rural residential land is 20 acres or less. Recreational land typically has lake influence. Recreational may also now include agland that is no longer used to sustain agricultural purposes.													
<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 they carry 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>													
	We value WRP by maintaining the LVG codes, whether grass or waste. Currently no sales on typical WRP land so as a basis we value at one-half of the regular grass value. We maintain that there are at least two types of WRP-the typical area along a creek bed that floods regularly and is not sustainable for recreation and the second is the upland areas that are sustained for more specific activities with ideal characteristics for recreation.													

	<b><u>If your county has special value applications, please answer the following</u></b>
<b>7a.</b>	<b>How many special valuation applications are on file?</b>
	11
<b>7b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	Sales are closely monitored. Questionnaires are studied looking for any non-agricultural characteristics and these are kept on record.
	<b><u>If your county recognizes a special value, please answer the following</u></b>
<b>7c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	None
<b>7d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>7e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

## 2017 Knox County 3 year Plan of Assessment

<u>Real Estate Only</u>	<u>Parcels</u>	<u>% total parcels</u>	<u>Valuation</u>	<u>% total valuation</u>
Residential/Recreational	4922	44.53%	\$ 266,791,425	13.07%
Commercial	621	5.62%	\$ 59,662,105	2.92%
Agricultural	<u>5509</u>	<u>49.85%</u>	\$ <u>1,714,711,785</u>	<u>84.01%</u>
<u>2017 Abstract Totals</u>	<u>11,052</u>	100.00%	\$ <u>2,041,165,315</u>	<u>100.00%</u>

Personal Property Schedules    1,476

### 2017-2018 Proposed Budget

Assessor Budget-\$ 233,359.86

Re-Appraisal Budget-\$ 36,050.00

Total- \$269,409.86

### Staff

1 Assessor

1 Deputy Assessor

3 Full Time Clerk/Appraisers

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

Contract Appraiser-Blaser Appraisal has been hired to review the rural farm sites beginning now in 2017.

### GIS-GIS Workshop

### Training

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

**2017 R & O Statistics**

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	96.54%	10.14	104.62
Commercial	97.54%	4.61	100.74
Agricultural	71.70%	15.94	104.40

**3 Year Appraisal Plan**

**Current 2017**

**Residential**

**Lake-** Yearly maintenance will be done for the lake parcels, which include building permits, sale review and pickup work. **Towns-**Review work of all town/village parcels were completed and entered for 2017. Yearly maintenance will include sale review and pickup work. Sale reviews include questionnaires, telephone calls &/or physical inspection of the property. We make all efforts to talk to either the buyer, the seller or the realtor. All building permits and information statements are physically reviewed. We continually review all files for accuracy and correct statistics.

**Commercial**

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

### **Agricultural**

Review work began in June 2017, with the work taking at least two and one-half years considering the size of the county. Blaser Appraisal has been hired to review the entire rural area. A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, by myself, using all information collected. My liaison is kept up to date and I ask him for advice. Sales review and pickup work will also be completed by the office staff. GIS updates are continuing using the new 2016 aerials that were provided to us from the US Government last fall.

### **Other**

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

## **2018**

### **Residential**

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

continually review each file for accuracy and correct statistics. We shall begin to organize, in the fall of 2018, a full review of approximately 1750 parcels on the lake.

### **Commercial**

Appraisal review of the commercials, with door to door inspections, shall begin for 2018. We had talked about hiring an appraisal company to do the larger commercial types in Knox County. We shall further discuss this with the CBOE. Generally we have a low number of commercial sales with many single type sales. Normally it is very hard to compare because of the uniqueness and the small number of properties selling. Sale review includes either a physical inspection of the property and/or questionnaires or telephone calls. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

### **Agricultural**

Rural review shall continue with Blaser Appraisal. My office staff will also be completing a review of the farmsteads that the appraisal company we not be visiting. A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. We will continue with the review of all of the rural building sites. We shall review many of the vacant sites with my own office help. We also are considering using the obliques and the aerials to conduct a review. The market analysis is conducted in house, by myself, using all information collected. My liaison and I work together and he is kept up to date. Sales review and pickup work will also be completed by the office staff. GIS updates are continuing using the 2016 aerials that were provided to us from the US Government last fall.

### **Other**

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

## 2019

### Residential

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

### Commercial

All commercial property shall be completed. (Our rural review will also be going on at the same time and the lake review begins, but we shall plan to complete.) Maintenance will be the agenda for all commercial properties. Knox County generally has a low number of commercial sales with many single type sales. Normally it is very hard to compare because of the uniqueness and the small number of properties selling. Sale review includes either a physical inspection of the property and/or questionnaires or telephone calls. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

### Agricultural

The rural farm site review will continue. My own office help will be reviewing some parcels and the appraisal company will do the majority of the leg work. This will include reviewing the homes and all of the outbuildings. A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, by myself, using all information collected. My liaison and I work together and he is kept up to date. Sale review and pickup work will also be completed by the office staff. GIS updates are continuing.

## **Other**

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

## **2020**

### **Residential**

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

### **Commercial**

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

### **Agricultural**

Rural farm review will continue with completion in site. A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be

plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, by myself, using all information collected. My liaison and I work together and he is kept up to date and I ask him for advice. Sales review and pickup work will also be completed by the office staff. GIS updates are continuing.

### **Other**

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

## **2021**

### **Residential**

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

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seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

### **Agricultural**

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

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	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
<u>Residential</u>	Finalze Town Market Analysis	Organize lake review Market Analysis	Begin lake Market Analysis	Continue lake Market Analysis	Finalize lake Market Analysis
<u>Commercial</u>	Market Analysis	Begin Commercial Review Market Analysis	Finalize Commercial Market Analysis	Finalize Commercial Market Analysis	Market Analysis
<u>Agricultural</u>	GIS Updates Aerial Updates Begin Review Market Analysis	GIS Updates Aerial Updates Continue Review Market Analysis	GIS Updates Aerial Updates Continue Review Market Analysis	GIS Updates Aerial Updates Finalize Review Market Analysis	GIS Updates Aerial Updates Market Analysis

Monica J. McManigal  
Assessor

# KNOX COUNTY ASSESSOR

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Christa Beckmann  
Deputy

March 1, 2018

KNOX COUNTY

## 2018 Methodology for Special Value

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

**Knox County accepted applications in March of 2012.**

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

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