

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2019 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**BUTLER COUNTY**



Pete Ricketts, Governor

April 5, 2019

Commissioner Keetle:

The Property Tax Administrator has compiled the 2019 Reports and Opinions of the Property Tax Administrator for Butler 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 Butler 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: Vickie Donoghue, Butler 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 transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales. 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 law does 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 groups and market areas are also examined to identify whether the groups 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.

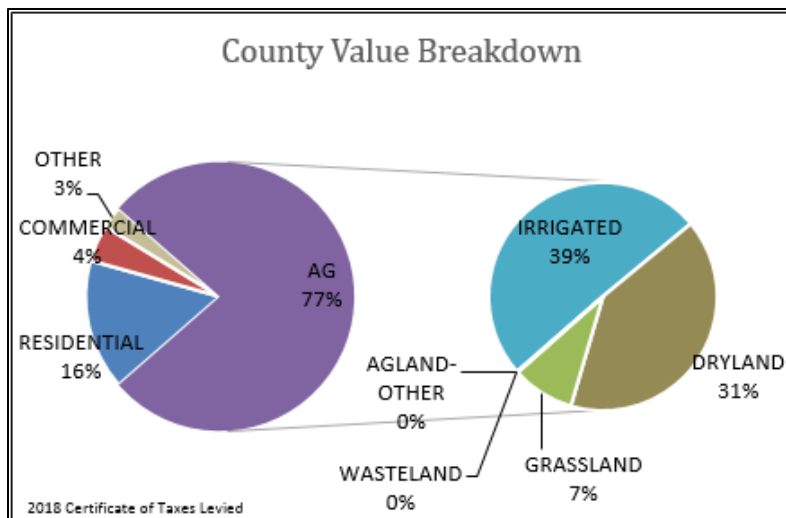
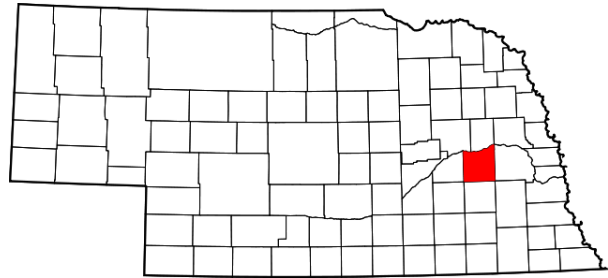
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment 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 585 square miles, Butler County had 8,053 residents, per the Census Bureau Quick Facts for 2017, a 4% population decline from the 2010 U.S. Census. Reports indicated that 80% of county residents were homeowners and 90% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$90,911 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



NE Dept. of Revenue, Research Division 2019

<b>CITY POPULATION CHANGE</b>			
	<b>2008</b>	<b>2018</b>	<b>Change</b>
ABIE	108	69	-36.1%
BELLWOOD	446	435	-2.5%
BRAINARD	351	332	-5.4%
BRUNO	112	99	-11.6%
DAVID CITY	2,597	2,922	12.5%
DWIGHT	259	204	-21.2%
GARRISON	67	54	-19.4%
LINWOOD	118	88	-25.4%
OCTAVIA	145	127	-12.4%
RISING CITY	386	374	-3.1%
SURPRISE	44	43	-2.3%
ULYSSES	276	171	-38.0%

The majority of the commercial properties in Butler County are disbursed around the county, but convene in and around David City. According to the latest information available from the U.S. Census Bureau, there were 206 employer establishments with total employment of 2,083.

An overwhelming majority of Butler County's valuation base is attributed to agricultural land. A mix of dry and irrigated land makes up a majority of the land in the county. Butler County is included in the Lower Platte North, Upper Big Blue, and Lower Platte South Natural Resources Districts (NRD). Butler County has a robust market for poultry. In value of sales by commodity group, Butler County ranks first in milk from cows and sixth in poultry and eggs (USDA AgCensus).



# 2019 Residential Correlation for Butler County

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## *Assessment Actions*

For the current assessment year, The Butler County Assessor inspected, reviewed and revalued all residences in the town of David City and the rural residences and farm homes in Geocodes 2937, 2939, 2993, and 2995. Duplexes were moved from a commercial classification to residential as they are a better fit as a residential property. There were 39 duplexes with an approximate value of \$5,000,000 which explains part of the increase in residential value. The economic depreciation factor was removed on duplexes in David City for properties constructed after 1999 and pricing was recalculated. A lot study was conducted in Brainard and square foot values increased from \$.50 to \$.85. All pick-up work was completed in a timely fashion.

A sales analysis was conducted, which indicated a need for economic adjustments for the following areas: Gans Lake, Riverview Lake, Adamy subdivision, and Riverside subdivision all had the economic depreciation reduced to 0%; for Clear Lake and Clear Creek the economic depreciation was reduced to -10%; for Jarecki Lake the economic depreciation was reduced to -5%; Bruno's economic depreciation was reduced to 30%; Brainard's economic depreciation was reduced to 10%; and for the rural residential homes the economic depreciation was reduced to either -5% or -10%, depending on the square footage of the home.

## *Assessment Practice Review*

The 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 assessor 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.

The Property Assessment Division (Division) reviews the transmission of data from the county assessor to the sales file to see if it was transmitted in a timely fashion and also for accuracy. The Butler County Assessor has transmitted data monthly and with no errors as reviewed during the audit process.

Sales verification is also addressed during the review. The Division reviews the verification of the sales and the usability decisions for each sale. In this test, three things are reviewed; first, that there are notes on each disqualified sale; second, that the notes provide a reasonable explanation for disqualifying each sale; and third, the reviewer notes if the percentage of sales used is typical or if the file appears to be excessively trimmed. The county assessor utilizes a sales questionnaire to aid in the verification of all residential sales. All disqualified sales had comments, which provided a reasonable explanation as to why the sales were disqualified. The percentage of sales used is acceptable. The review of Butler County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

## 2019 Residential Correlation for Butler County

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The review also included checking the reported values from the Assessed Value Update (AVU) and verifying their accuracy when compared to the property record card.

The county assessor's inspection and review cycle for all real property was discussed with the county assessor. For residential property, the county assessor continues to meet the six-year inspection and review cycle.

Valuation groups were examined to ensure that the groups defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the county assessor has adequately identified economic areas for the residential property class.

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

### *Description of Analysis*

Residential parcels are analyzed utilizing eight valuation groups that are based on the assessor locations in the county.

<b>Valuation Group</b>	<b>Description</b>
1	Lakes (including Bellwood Lake; Benesch Lake; Brandenburgh Lake; Gans Lake; Jarecki Lake & Riverview Lake)
2	David City & Hildy Estates
3	Acreages & Rural Subdivisions (including Acreages; Adamy; Clear Lake; Cornell's Sub; Jarecki Sub; Loma; Riverside Meadow & Valley Heights)
4	Rising City
6	Small Towns & Villages (including Abie; Bruno; Garrison; Linwood; Octavia; Surprise & Ulysses)
7	Dwight
8	Brainard
9	Bellwood

For the residential property class, a review of Butler County's statistical analysis profiles 187 residential sales, representing all the valuation groups. All valuation groups with a sufficient number of sales are within the acceptable range. All three measures of central tendency for the residential class of properties are within the acceptable range and support one another.

## 2019 Residential Correlation for Butler County

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The movement of the residential base, less growth, confirms the assessment actions reported by the county assessor.

### *Equalization and Quality of Assessment*

A review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable parameters, and therefore considered equalized.

Based on all relevant information, the quality of assessment of the residential class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	18	93.05	88.95	90.70	16.45	98.07
2	92	93.93	95.07	93.77	10.20	101.39
3	30	93.23	91.93	90.67	12.09	101.39
4	9	92.00	93.05	88.04	13.02	105.69
6	20	91.76	92.45	81.87	20.47	112.92
7	5	95.87	92.18	94.24	14.05	97.81
8	7	92.36	92.28	91.04	10.49	101.36
9	6	88.84	84.55	85.09	10.55	99.37
<u>    ALL    </u>	187	93.41	93.08	91.70	12.47	101.50

### *Level of Value*

Based on analysis of all available information, the level of value of the residential class of real property in Butler County is 93%.

## 2019 Commercial Correlation for Butler County

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### *Assessment Actions*

For the current assessment year, the Butler County Assessor inspected, reviewed, and revalued the town of David City and rural commercial properties in Geocodes 2937, 2939, 2993 and 2995. Duplexes were moved from a commercial classification to residential as they better align as a residential property. A market analysis was completed on mini storage units across the county and adjustments were made as needed. All pick-up work was completed in a timely fashion.

### *Assessment Practice Review*

The 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 assessor 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.

The Property Assessment Division (Division) reviews the transmission of data from the county to the sales file to see if it was transmitted in a timely fashion and also for accuracy. The Butler County Assessor has transmitted data monthly and with no errors as reviewed during the audit process.

Sales verification is also addressed during the review. The Division reviews the verification of the sales and the usability decisions for each sale. In this test, three things are reviewed; first, that there are notes on each disqualified sale; second, that the notes provide a reasonable explanation for disqualifying each sale; and third, the reviewer notes if the percentage of sales used is typical or if the file appears to be excessively trimmed. The percentage of commercial sales used is lower than historical averages, but Butler County has a small sample size, so a couple sales in or out of the measurement process moves the usability percentages quite a bit. This is not deemed a concern.

The review of Butler County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The review also included checking the reported values from the assessed value update and verifying their accuracy when compared to the property record card.

The county's inspection and review cycle for all real property was discussed with the county assessor. For commercial property, the county continues to meet the six-year inspection and review cycle.

Valuation Groups were examined to ensure that the groups defined are equally subject to a set of economic forces that impact the value of properties within that geographic area. The review and analysis indicates that the county has adequately identified economic areas for the commercial property class.

## 2019 Commercial Correlation for Butler County

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

### *Description of Analysis*

Commercial parcels are analyzed utilizing two Valuation Groups that are based on the assessor locations in the county. Valuation Group 1 consists of 11 villages and small towns, and the rural commercial parcels. Valuation Group 2 is for David City only.

<b>Valuation Group</b>	<b>Description</b>
1	All parcels outside of David City
2	David City

Frequently there are too few sales to rely on the median for the level of value, so several aspects of the data are examined to develop an opinion of value. No single analysis carries all of the weight, but the annual assessment actions, the combined assessment actions for multiple years, and the assessment practices review are important in the level of value decision.

For this study period, there were 14 commercial sales profiled for the two valuation groups. No single occupancy code carried a large majority of the sales. The county assessor has kept the costing and depreciation tables updated and they have been diligent inspecting properties. The overall median was then tested by removing outliers on the high and low end. The median did move somewhat, indicating that the median may not be an exact measure of the level of value.

The movement of the commercial market for the county as a whole confirm the assessment actions report that the assessor revalued David City, mini storage units, a quarter of the rural commercial properties and moved the duplexes from a commercial property type to a residential property type. A large portion of the commercial growth is a result of new chicken barns being built for the Costco chicken processing plant and new commercial dairy buildings.

Valuation Group 1 had four sales with a Coefficient of Dispersion (COD) of 2.93. In reviewing those sales, only one sale had a change of value and it was a low dollar property which had its' assessed value reduced approximately \$9,000. This was not deemed a concern.

### *Equalization and Quality of Assessment*

When reviewing the statistics, it is evident that the county does not have a Valuation Group with enough sales to deem the statistics reliable. However, confidence in the assessment practices of the county and evaluation of the general movement of assessed values relative to the market

## 2019 Commercial Correlation for Butler County

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indicate that the county has uniformly valued the commercial class of property. Based on all relevant information, the quality of assessment of the commercial class adheres to general accepted mass appraisal techniques

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	4	89.19	90.42	90.30	02.93	100.13
2	10	94.57	92.98	90.69	08.26	102.53
____ALL____	14	92.05	92.25	90.62	07.55	101.80

### *Level of Value*

Based on their assessment practices, the Butler County Assessor 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.

## 2019 Agricultural Correlation for Butler County

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### *Assessment Actions*

For the current assessment year, the county inspected land use in Geocodes 2937, 2939, 2993 & 2995. Farm homes and other improvements were also reviewed in these geocodes. All pick-up work was completed in a timely fashion.

A sales analysis was completed, and as a result the county assessor reduced irrigated land by approximately 1% to 2% depending on the Land Capability Group (LCG), dryland was reduced approximately 2% to 9% depending on the LCG and grassland was reduced approximately 10% to 12% depending on the LCG.

### *Assessment Practice Review*

The 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 assessor 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.

The Property Assessment Division (Division) reviews the transmission of data from the county assessor to the sales file to see if it was transmitted in a timely fashion and also for accuracy. Butler County has transmitted data monthly and with no errors as reviewed during the audit process.

Butler County continually verifies sales along with updating land use in the agricultural land class of property. The current process of land use verification is through on-site reviews and aerial imagery. Every two years new aerial imagery is available to compare to the prior imagery to identify land use and improvement changes. Questionnaires and physical inspections are also used to gather information. The county assessor's practice considers all available information when determining the primary use of the parcel. The majority of Wetlands Reserve Program (WRP) and Conservation Reserve Program (CRP) acres have been identified and valued as such.

The review also included checking the reported values from the Assessed Value Update (AVU) and verifying their accuracy when compared to the property record card.

The county assessor has reviewed the sales as required by Directive 16-3 and has removed any sales that may have sold at a substantial premium or discount. The review supported that the county assessor has used all available sales for the measurement of agricultural land. The process used by the county assessor gathers sufficient information to adequately make qualification determinations and the sales that have been disqualified from measurement have comments to explain why. The agricultural land review in Butler County was determined to be systematic and comprehensive.

The county assessor does recognize a particular type of soil that has some drainage issues typically in the northern portion of the county that is valued at a lower amount than the soil without the drainage issues.

## 2019 Agricultural Correlation for Butler County

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The county assessor continues to meet the six-year inspection and review cycle for agricultural improvements.

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

### *Description of Analysis*

There is one market area within Butler County. The county assessor has not seen sufficient, consistent information to justify the development of multiple market areas.

The initial analysis was done using the 54 sales within Butler County for the study period. Two of the three measures of central tendency are in the acceptable range, with the mean being out by only a point, which is not deemed a concern.

Another analysis studied the sales that have 80% or more of the acres in a single Majority Land Use (MLU) category. In this case, the major land classes with a sufficient number of sales all had medians that fell in the acceptable range.

A comparison was done using sales from the surrounding counties to measure Butler County's schedule of values. The results of this analysis were comparable to the results of the sales within Butler County indicating that their schedule of values are equalized with the surrounding counties that have similar markets.

The movement of the agricultural base confirm the assessment actions reported by the county assessor that irrigated land, dryland and grassland were decreased by varying amounts depending on the LCG.

### *Equalization and Quality of Assessment*

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential acreages. Agricultural improvements are believed to be equalized and assessed at the statutory level.

A review of the statistics with sufficient sales and the assessment practices suggest that assessments within the county are valued within the acceptable parameters. A comparison of Butler County values with the adjoining counties shows that all values are reasonably comparable and therefore equalized. The quality of assessment of agricultural land in Butler County complies with generally accepted mass appraisal techniques.



## 2019 Agricultural Correlation for Butler County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	28	71.60	74.75	73.43	11.86	101.80
1	28	71.60	74.75	73.43	11.86	101.80
<u>Dry</u>						
County	16	71.03	77.41	73.40	17.50	105.46
1	16	71.03	77.41	73.40	17.50	105.46
<u>Grass</u>						
County	3	70.75	77.71	70.75	30.87	109.84
1	3	70.75	77.71	70.75	30.87	109.84
<u>ALL</u>						
	54	71.60	75.83	73.10	15.24	103.73

### *Level of Value*

Based on the analysis of all available information, the level of value of agricultural land in Butler County is 72%.

## 2019 Opinions of the Property Tax Administrator for Butler 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 (Reissue 2018). 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>93</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>72</b>	Meets generally accepted mass appraisal techniques.	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 5th day of April, 2019.



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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2019 Commission Summary for Butler County

### Residential Real Property - Current

Number of Sales	187	Median	93.41
Total Sales Price	\$19,616,158	Mean	93.08
Total Adj. Sales Price	\$19,616,158	Wgt. Mean	91.70
Total Assessed Value	\$17,987,100	Average Assessed Value of the Base	\$84,719
Avg. Adj. Sales Price	\$104,899	Avg. Assessed Value	\$96,188

### Confidence Interval - Current

95% Median C.I	91.53 to 95.00
95% Wgt. Mean C.I	89.59 to 93.80
95% Mean C.I	90.77 to 95.39
% of Value of the Class of all Real Property Value in the County	13.50
% of Records Sold in the Study Period	5.28
% of Value Sold in the Study Period	6.00

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	171	93	93.31
2017	178	93	93.23
2016	154	94	93.70
2015	162	94	94.48

## 2019 Commission Summary for Butler County

### Commercial Real Property - Current

Number of Sales	14	Median	92.05
Total Sales Price	\$1,975,000	Mean	92.25
Total Adj. Sales Price	\$1,975,000	Wgt. Mean	90.62
Total Assessed Value	\$1,789,740	Average Assessed Value of the Base	\$258,873
Avg. Adj. Sales Price	\$141,071	Avg. Assessed Value	\$127,839

### Confidence Interval - Current

95% Median C.I	81.51 to 98.95
95% Wgt. Mean C.I	85.03 to 96.21
95% Mean C.I	87.06 to 97.44
% of Value of the Class of all Real Property Value in the County	5.01
% of Records Sold in the Study Period	3.26
% of Value Sold in the Study Period	1.61

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	15	100	95.00
2017	20	100	94.82
2016	24	100	97.51
2015	22	100	95.62

**12 Butler**  
**RESIDENTIAL**

**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 187  
 Total Sales Price : 19,616,158  
 Total Adj. Sales Price : 19,616,158  
 Total Assessed Value : 17,987,100  
 Avg. Adj. Sales Price : 104,899  
 Avg. Assessed Value : 96,188

MEDIAN : 93  
 WGT. MEAN : 92  
 MEAN : 93  
 COD : 12.47  
 PRD : 101.50

COV : 17.34  
 STD : 16.14  
 Avg. Abs. Dev : 11.65  
 MAX Sales Ratio : 138.80  
 MIN Sales Ratio : 44.53

95% Median C.I. : 91.53 to 95.00  
 95% Wgt. Mean C.I. : 89.59 to 93.80  
 95% Mean C.I. : 90.77 to 95.39

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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	Asstd. Val	
<u>Qrtrs</u>												
01-OCT-16 To 31-DEC-16	17	95.95	97.49	97.63	12.92	99.86	56.54	132.37	87.44 to 109.23	133,325	130,163	
01-JAN-17 To 31-MAR-17	15	91.53	95.43	95.33	09.93	100.10	81.28	125.44	85.32 to 104.44	111,207	106,010	
01-APR-17 To 30-JUN-17	27	96.49	96.90	94.39	13.39	102.66	63.52	138.80	88.74 to 101.60	108,635	102,536	
01-JUL-17 To 30-SEP-17	25	94.46	90.81	87.92	13.22	103.29	50.28	120.05	85.32 to 96.88	91,710	80,636	
01-OCT-17 To 31-DEC-17	19	89.21	90.57	93.85	14.75	96.51	50.00	132.56	84.91 to 101.35	80,395	75,448	
01-JAN-18 To 31-MAR-18	11	95.24	98.65	93.79	13.45	105.18	70.03	126.70	79.01 to 118.72	60,364	56,613	
01-APR-18 To 30-JUN-18	38	93.15	94.30	91.10	11.07	103.51	64.10	138.33	89.15 to 98.12	107,307	97,759	
01-JUL-18 To 30-SEP-18	35	87.34	86.88	86.68	10.58	100.23	44.53	124.80	83.22 to 93.57	119,614	103,678	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	84	95.22	94.94	93.74	12.76	101.28	50.28	138.80	92.36 to 97.36	109,054	102,230	
01-OCT-17 To 30-SEP-18	103	92.13	91.56	89.90	12.06	101.85	44.53	138.33	89.07 to 93.87	101,511	91,260	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	86	94.48	93.47	92.72	13.10	100.81	50.00	138.80	89.98 to 96.67	97,924	90,791	
<u>ALL</u>	187	93.41	93.08	91.70	12.47	101.50	44.53	138.80	91.53 to 95.00	104,899	96,188	

<b>VALUATION GROUP</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
1	18	93.05	88.95	90.70	16.45	98.07	44.53	132.56	79.01 to 96.23	96,272	87,320	
2	92	93.93	95.07	93.77	10.20	101.39	64.13	132.37	91.53 to 96.72	101,858	95,509	
3	30	93.23	91.93	90.67	12.09	101.39	50.29	117.41	89.11 to 99.46	183,976	166,810	
4	9	92.00	93.05	88.04	13.02	105.69	71.33	126.70	81.28 to 112.02	63,000	55,466	
6	20	91.76	92.45	81.87	20.47	112.92	50.00	138.80	81.64 to 103.30	33,575	27,487	
7	5	95.87	92.18	94.24	14.05	97.81	63.52	120.05	N/A	83,650	78,835	
8	7	92.36	92.28	91.04	10.49	101.36	75.29	112.36	75.29 to 112.36	105,750	96,279	
9	6	88.84	84.55	85.09	10.55	99.37	66.99	95.42	66.99 to 95.42	99,333	84,523	
<u>ALL</u>	187	93.41	93.08	91.70	12.47	101.50	44.53	138.80	91.53 to 95.00	104,899	96,188	

**12 Butler**  
**RESIDENTIAL**

**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2016 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 187  
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MEDIAN : 93  
WGT. MEAN : 92  
MEAN : 93  
COD : 12.47  
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COV : 17.34  
STD : 16.14  
Avg. Abs. Dev : 11.65  
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MIN Sales Ratio : 44.53

95% Median C.I. : 91.53 to 95.00  
95% Wgt. Mean C.I. : 89.59 to 93.80  
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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
01	171	93.57	93.76	92.04	12.15	101.87	50.00	138.80	91.94 to 95.24	105,651	97,238
06	14	93.05	90.80	91.35	11.36	99.40	61.68	119.15	79.01 to 99.45	100,707	91,997
07	2	50.56	50.56	50.99	11.93	99.16	44.53	56.59	N/A	70,000	35,693
<u>ALL</u>	187	93.41	93.08	91.70	12.47	101.50	44.53	138.80	91.53 to 95.00	104,899	96,188

**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	2	138.57	138.57	138.63	00.17	99.96	138.33	138.80	N/A	2,000	2,773
Less Than 15,000	4	123.30	120.25	111.18	14.86	108.16	95.60	138.80	N/A	5,000	5,559
Less Than 30,000	22	97.74	103.05	98.48	13.02	104.64	81.62	138.80	91.16 to 112.02	18,823	18,536
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	185	93.35	92.59	91.69	12.09	100.98	44.53	132.56	91.46 to 94.69	106,012	97,198
Greater Than 14,999	183	93.16	92.48	91.68	12.15	100.87	44.53	132.56	91.16 to 94.50	107,083	98,169
Greater Than 29,999	165	93.03	91.75	91.55	12.26	100.22	44.53	132.56	90.20 to 94.46	116,376	106,541
<u>Incremental Ranges</u>											
0 TO 4,999	2	138.57	138.57	138.63	00.17	99.96	138.33	138.80	N/A	2,000	2,773
5,000 TO 14,999	2	101.94	101.94	104.31	06.22	97.73	95.60	108.27	N/A	8,000	8,345
15,000 TO 29,999	18	96.04	99.23	97.83	10.72	101.43	81.62	129.50	89.07 to 105.59	21,894	21,419
30,000 TO 59,999	24	94.09	92.05	91.38	20.38	100.73	50.00	126.70	77.00 to 115.29	42,688	39,009
60,000 TO 99,999	46	93.05	91.32	91.89	12.80	99.38	44.53	120.05	88.13 to 96.72	78,842	72,452
100,000 TO 149,999	58	93.56	93.67	93.21	10.04	100.49	70.03	132.56	89.56 to 95.44	120,517	112,337
150,000 TO 249,999	30	88.30	87.55	87.56	10.46	99.99	50.29	113.44	83.22 to 93.57	181,463	158,896
250,000 TO 499,999	7	94.46	95.59	95.80	04.63	99.78	89.11	102.18	89.11 to 102.18	302,414	289,700
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	187	93.41	93.08	91.70	12.47	101.50	44.53	138.80	91.53 to 95.00	104,899	96,188

**12 Butler**  
**COMMERCIAL**

**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 14  
Total Sales Price : 1,975,000  
Total Adj. Sales Price : 1,975,000  
Total Assessed Value : 1,789,740  
Avg. Adj. Sales Price : 141,071  
Avg. Assessed Value : 127,839

MEDIAN : 92  
WGT. MEAN : 91  
MEAN : 92  
COD : 07.55  
PRD : 101.80

COV : 09.75  
STD : 08.99  
Avg. Abs. Dev : 06.95  
MAX Sales Ratio : 112.34  
MIN Sales Ratio : 80.15

95% Median C.I. : 81.51 to 98.95  
95% Wgt. Mean C.I. : 85.03 to 96.21  
95% Mean C.I. : 87.06 to 97.44

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DATE OF SALE *	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	1	102.75	102.75	102.75	00.00	100.00	102.75	102.75	N/A	80,000	82,200
01-JAN-16 To 31-MAR-16	1	81.51	81.51	81.51	00.00	100.00	81.51	81.51	N/A	130,000	105,960
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16	2	104.26	104.26	103.28	07.75	100.95	96.18	112.34	N/A	26,750	27,628
01-JAN-17 To 31-MAR-17	1	95.00	95.00	95.00	00.00	100.00	95.00	95.00	N/A	725,000	688,730
01-APR-17 To 30-JUN-17	1	87.11	87.11	87.11	00.00	100.00	87.11	87.11	N/A	4,500	3,920
01-JUL-17 To 30-SEP-17	2	92.05	92.05	90.60	02.37	101.60	89.87	94.23	N/A	179,750	162,855
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18											
01-APR-18 To 30-JUN-18	2	80.23	80.23	80.27	00.10	99.95	80.15	80.31	N/A	207,500	166,550
01-JUL-18 To 30-SEP-18	4	92.29	93.01	93.91	04.25	99.04	88.50	98.95	N/A	51,875	48,716
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	2	92.13	92.13	89.60	11.53	102.82	81.51	102.75	N/A	105,000	94,080
01-OCT-16 To 30-SEP-17	6	94.62	95.79	93.97	05.70	101.94	87.11	112.34	87.11 to 112.34	190,417	178,936
01-OCT-17 To 30-SEP-18	6	89.09	88.75	84.81	06.47	104.65	80.15	98.95	80.15 to 98.95	103,750	87,994
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	3	96.18	96.68	87.86	10.69	110.04	81.51	112.34	N/A	61,167	53,738
01-JAN-17 To 31-DEC-17	4	92.05	91.55	93.51	03.32	97.90	87.11	95.00	N/A	272,250	254,590
<u>ALL</u>	14	92.05	92.25	90.62	07.55	101.80	80.15	112.34	81.51 to 98.95	141,071	127,839

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	4	89.19	90.42	90.30	02.93	100.13	87.11	96.18	N/A	88,500	79,913
2	10	94.57	92.98	90.69	08.26	102.53	80.15	112.34	80.31 to 102.75	162,100	147,009
<u>ALL</u>	14	92.05	92.25	90.62	07.55	101.80	80.15	112.34	81.51 to 98.95	141,071	127,839



**12 Butler**  
**COMMERCIAL**

**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 14  
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Total Adj. Sales Price : 1,975,000  
Total Assessed Value : 1,789,740  
Avg. Adj. Sales Price : 141,071  
Avg. Assessed Value : 127,839

MEDIAN : 92  
WGT. MEAN : 91  
MEAN : 92  
COD : 07.55  
PRD : 101.80

COV : 09.75  
STD : 08.99  
Avg. Abs. Dev : 06.95  
MAX Sales Ratio : 112.34  
MIN Sales Ratio : 80.15

95% Median C.I. : 81.51 to 98.95  
95% Wgt. Mean C.I. : 85.03 to 96.21  
95% Mean C.I. : 87.06 to 97.44

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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	14	92.05	92.25	90.62	07.55	101.80	80.15	112.34	81.51 to 98.95	141,071	127,839
04											
<u>ALL</u>	14	92.05	92.25	90.62	07.55	101.80	80.15	112.34	81.51 to 98.95	141,071	127,839

**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	1	87.11	87.11	87.11	00.00	100.00	87.11	87.11	N/A	4,500	3,920
Less Than 15,000	1	87.11	87.11	87.11	00.00	100.00	87.11	87.11	N/A	4,500	3,920
Less Than 30,000	3	88.50	95.98	100.04	09.50	95.94	87.11	112.34	N/A	16,000	16,007
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	13	94.23	92.64	90.63	07.35	102.22	80.15	112.34	81.51 to 98.95	151,577	137,371
Greater Than 14,999	13	94.23	92.64	90.63	07.35	102.22	80.15	112.34	81.51 to 98.95	151,577	137,371
Greater Than 29,999	11	94.23	91.23	90.39	06.39	100.93	80.15	102.75	80.31 to 98.95	175,182	158,338
<u>Incremental Ranges</u>											
0 TO 4,999	1	87.11	87.11	87.11	00.00	100.00	87.11	87.11	N/A	4,500	3,920
5,000 TO 14,999											
15,000 TO 29,999	2	100.42	100.42	101.38	11.87	99.05	88.50	112.34	N/A	21,750	22,050
30,000 TO 59,999	2	95.54	95.54	95.34	00.67	100.21	94.90	96.18	N/A	43,750	41,710
60,000 TO 99,999	4	96.59	96.40	96.79	04.61	99.60	89.67	102.75	N/A	67,500	65,334
100,000 TO 149,999	2	80.83	80.83	80.87	00.84	99.95	80.15	81.51	N/A	122,500	99,065
150,000 TO 249,999											
250,000 TO 499,999	2	85.09	85.09	85.09	05.62	100.00	80.31	89.87	N/A	299,750	255,053
500,000 TO 999,999	1	95.00	95.00	95.00	00.00	100.00	95.00	95.00	N/A	725,000	688,730
1,000,000 +											
<u>ALL</u>	14	92.05	92.25	90.62	07.55	101.80	80.15	112.34	81.51 to 98.95	141,071	127,839

**12 Butler**  
**COMMERCIAL**

**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

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 Total Adj. Sales Price : 1,975,000  
 Total Assessed Value : 1,789,740  
 Avg. Adj. Sales Price : 141,071  
 Avg. Assessed Value : 127,839

MEDIAN : 92  
 WGT. MEAN : 91  
 MEAN : 92  
 COD : 07.55  
 PRD : 101.80

COV : 09.75  
 STD : 08.99  
 Avg. Abs. Dev : 06.95  
 MAX Sales Ratio : 112.34  
 MIN Sales Ratio : 80.15

95% Median C.I. : 81.51 to 98.95  
 95% Wgt. Mean C.I. : 85.03 to 96.21  
 95% Mean C.I. : 87.06 to 97.44

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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
342	2	89.19	89.19	89.79	00.77	99.33	88.50	89.87	N/A	159,750	143,438
343	1	80.31	80.31	80.31	00.00	100.00	80.31	80.31	N/A	300,000	240,930
352	1	81.51	81.51	81.51	00.00	100.00	81.51	81.51	N/A	130,000	105,960
353	3	102.75	98.41	91.89	10.44	107.10	80.15	112.34	N/A	72,833	66,923
406	5	94.90	93.36	94.57	03.87	98.72	87.11	98.95	N/A	44,400	41,988
453	1	95.00	95.00	95.00	00.00	100.00	95.00	95.00	N/A	725,000	688,730
532	1	94.23	94.23	94.23	00.00	100.00	94.23	94.23	N/A	60,000	56,535
<u>    </u> ALL <u>    </u>	14	92.05	92.25	90.62	07.55	101.80	80.15	112.34	81.51 to 98.95	141,071	127,839

**12 Butler**  
**AGRICULTURAL LAND**

**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 54  
Total Sales Price : 40,060,374  
Total Adj. Sales Price : 40,060,374  
Total Assessed Value : 29,282,775  
Avg. Adj. Sales Price : 741,859  
Avg. Assessed Value : 542,274

MEDIAN : 72  
WGT. MEAN : 73  
MEAN : 76  
COD : 15.24  
PRD : 103.73

COV : 20.64  
STD : 15.65  
Avg. Abs. Dev : 10.91  
MAX Sales Ratio : 128.14  
MIN Sales Ratio : 48.43

95% Median C.I. : 69.03 to 75.50  
95% Wgt. Mean C.I. : 67.61 to 78.58  
95% Mean C.I. : 71.66 to 80.00

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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	Asstd. Val	
<u>Qrtrs</u>												
01-OCT-15 To 31-DEC-15	5	67.77	66.50	66.42	05.34	100.12	60.75	72.39	N/A	620,530	412,160	
01-JAN-16 To 31-MAR-16	8	69.88	71.76	69.67	10.78	103.00	59.25	89.45	59.25 to 89.45	1,012,559	705,453	
01-APR-16 To 30-JUN-16	5	71.73	72.06	72.45	05.63	99.46	65.07	80.21	N/A	553,973	401,359	
01-JUL-16 To 30-SEP-16	2	81.74	81.74	79.08	10.66	103.36	73.03	90.45	N/A	566,532	447,988	
01-OCT-16 To 31-DEC-16	3	67.27	69.56	68.76	09.08	101.16	61.55	79.87	N/A	1,123,391	772,413	
01-JAN-17 To 31-MAR-17	7	67.17	66.73	66.35	04.06	100.57	62.05	72.62	62.05 to 72.62	731,440	485,291	
01-APR-17 To 30-JUN-17	5	74.08	76.85	73.22	11.65	104.96	62.28	95.75	N/A	741,480	542,908	
01-JUL-17 To 30-SEP-17	1	76.64	76.64	76.64	00.00	100.00	76.64	76.64	N/A	925,000	708,900	
01-OCT-17 To 31-DEC-17	6	81.87	76.75	78.44	17.31	97.85	48.43	93.62	48.43 to 93.62	597,024	468,290	
01-JAN-18 To 31-MAR-18	4	73.35	73.12	72.88	07.01	100.33	65.20	80.57	N/A	753,574	549,215	
01-APR-18 To 30-JUN-18	4	90.94	87.57	80.61	27.07	108.63	54.45	113.96	N/A	776,709	626,121	
01-JUL-18 To 30-SEP-18	4	106.97	106.13	95.23	11.11	111.45	82.44	128.14	N/A	532,102	506,695	
<u>Study Yrs</u>												
01-OCT-15 To 30-SEP-16	20	69.88	71.52	70.22	09.16	101.85	59.25	90.45	65.07 to 74.17	755,302	530,360	
01-OCT-16 To 30-SEP-17	16	68.44	71.04	69.63	09.54	102.02	61.55	95.75	62.94 to 76.64	820,166	571,108	
01-OCT-17 To 30-SEP-18	18	81.51	84.88	80.61	21.51	105.30	48.43	128.14	70.75 to 106.07	657,315	529,881	
<u>Calendar Yrs</u>												
01-JAN-16 To 31-DEC-16	18	71.19	72.59	70.66	09.79	102.73	59.25	90.45	65.07 to 79.87	854,087	603,535	
01-JAN-17 To 31-DEC-17	19	71.23	73.08	72.22	13.24	101.19	48.43	95.75	63.82 to 80.89	701,822	506,854	
<u>ALL</u>	54	71.60	75.83	73.10	15.24	103.73	48.43	128.14	69.03 to 75.50	741,859	542,274	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
1	54	71.60	75.83	73.10	15.24	103.73	48.43	128.14	69.03 to 75.50	741,859	542,274	
<u>ALL</u>	54	71.60	75.83	73.10	15.24	103.73	48.43	128.14	69.03 to 75.50	741,859	542,274	

**12 Butler**  
**AGRICULTURAL LAND**

**PAD 2019 R&O Statistics (Using 2019 Values)**

Qualified

Date Range: 10/1/2015 To 9/30/2018 Posted on: 1/31/2019

Number of Sales : 54  
 Total Sales Price : 40,060,374  
 Total Adj. Sales Price : 40,060,374  
 Total Assessed Value : 29,282,775  
 Avg. Adj. Sales Price : 741,859  
 Avg. Assessed Value : 542,274

MEDIAN : 72  
 WGT. MEAN : 73  
 MEAN : 76  
 COD : 15.24  
 PRD : 103.73

COV : 20.64  
 STD : 15.65  
 Avg. Abs. Dev : 10.91  
 MAX Sales Ratio : 128.14  
 MIN Sales Ratio : 48.43

95% Median C.I. : 69.03 to 75.50  
 95% Wgt. Mean C.I. : 67.61 to 78.58  
 95% Mean C.I. : 71.66 to 80.00

Printed:3/19/2019 11:29:51AM

**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Irrigated</b>											
County	15	70.64	70.29	69.39	07.56	101.30	59.25	90.45	65.07 to 74.17	756,264	524,742
1	15	70.64	70.29	69.39	07.56	101.30	59.25	90.45	65.07 to 74.17	756,264	524,742
<b>Dry</b>											
County	8	77.86	84.64	77.11	21.44	109.77	63.82	128.14	63.82 to 128.14	564,470	435,243
1	8	77.86	84.64	77.11	21.44	109.77	63.82	128.14	63.82 to 128.14	564,470	435,243
<b>Grass</b>											
County	2	92.36	92.36	87.41	23.40	105.66	70.75	113.96	N/A	201,000	175,700
1	2	92.36	92.36	87.41	23.40	105.66	70.75	113.96	N/A	201,000	175,700
<b>ALL</b>	<b>54</b>	<b>71.60</b>	<b>75.83</b>	<b>73.10</b>	<b>15.24</b>	<b>103.73</b>	<b>48.43</b>	<b>128.14</b>	<b>69.03 to 75.50</b>	<b>741,859</b>	<b>542,274</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	28	71.60	74.75	73.43	11.86	101.80	59.25	110.41	67.77 to 75.94	874,011	641,745
1	28	71.60	74.75	73.43	11.86	101.80	59.25	110.41	67.77 to 75.94	874,011	641,745
<b>Dry</b>											
County	16	71.03	77.41	73.40	17.50	105.46	62.05	128.14	64.11 to 88.23	683,595	501,726
1	16	71.03	77.41	73.40	17.50	105.46	62.05	128.14	64.11 to 88.23	683,595	501,726
<b>Grass</b>											
County	3	70.75	77.71	70.75	30.87	109.84	48.43	113.96	N/A	234,000	165,565
1	3	70.75	77.71	70.75	30.87	109.84	48.43	113.96	N/A	234,000	165,565
<b>ALL</b>	<b>54</b>	<b>71.60</b>	<b>75.83</b>	<b>73.10</b>	<b>15.24</b>	<b>103.73</b>	<b>48.43</b>	<b>128.14</b>	<b>69.03 to 75.50</b>	<b>741,859</b>	<b>542,274</b>

## Butler County 2019 Average Acre Value Comparison

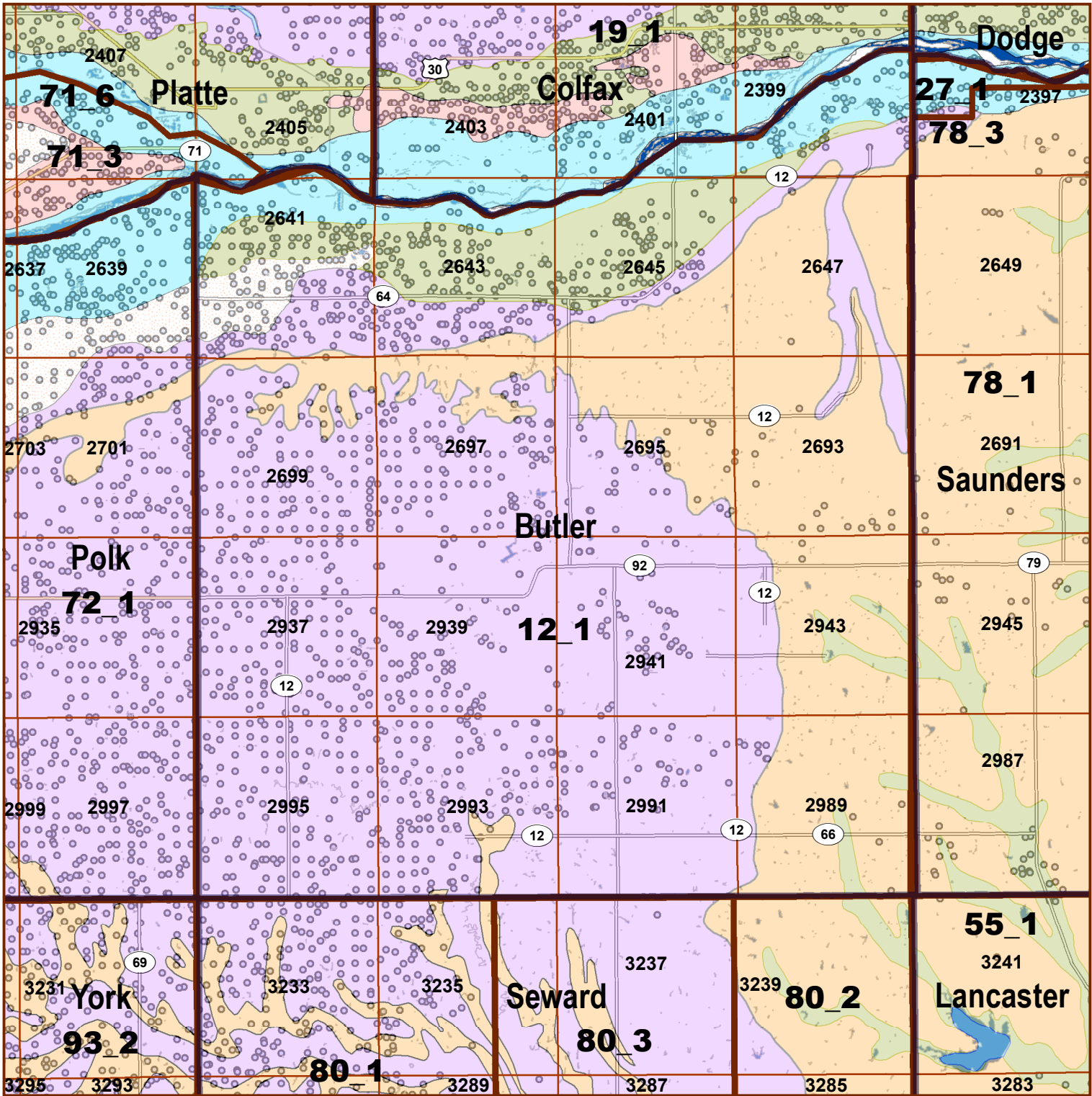
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Butler	1	7198	6398	6179	5848	6039	5977	5166	5009	<b>6454</b>
Colfax	1	6575	6250	6150	6050	5559	5500	5216	4975	<b>5958</b>
Dodge	1	6740	6525	6310	6100	5885	5670	5455	5240	<b>6241</b>
Platte	3	5698	n/a	5000	4673	4400	3956	3700	3350	<b>4472</b>
Polk	1	6533	5927	5547	5204	4763	4713	4545	4036	<b>5967</b>
Stanton	1	5700	5700	5700	5680	5235	4960	4405	4000	<b>5282</b>
York	1	7000	6900	6400	6300	6100	n/a	5890	5890	<b>6723</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Butler	1	5800	5000	4798	4382	4498	3998	3100	3000	<b>4439</b>
Colfax	1	5832	5744	5548	5449	5230	5027	4689	4314	<b>5262</b>
Dodge	1	6435	6225	6020	5810	5595	5340	5190	4980	<b>5872</b>
Platte	3	5200	n/a	4900	4601	4500	3969	3300	2800	<b>4310</b>
Polk	1	5119	4864	3756	3756	3354	3262	3163	3163	<b>4489</b>
Stanton	1	5060	5060	5060	4830	4129	4117	4030	3800	<b>4406</b>
York	1	5000	5000	4700	4700	4500	n/a	4400	4400	<b>4800</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Butler	1	2346	2323	2285	2255	2219	2174	2128	2123	<b>2169</b>
Colfax	1	2335	2335	2200	2200	1970	2050	1752	1800	<b>2042</b>
Dodge	1	2460	2460	2355	2355	2245	2245	2140	2140	<b>2292</b>
Platte	3	1389	n/a	1300	1291	1200	1189	1100	1083	<b>1146</b>
Polk	1	2200	2200	2200	2200	2200	2200	2100	2100	<b>2154</b>
Stanton	1	2100	2075	2025	1950	1508	1288	1261	1386	<b>1489</b>
York	1	1851	1768	1671	1657	1570	n/a	1412	1404	<b>1506</b>

County	Mkt Area	CRP	TIMBER	WASTE
Butler	1	3026	1499	600
Colfax	1	4680	1479	150
Dodge	1	3210	n/a	167
Platte	3	2407	958	100
Polk	1	1150	1150	40
Stanton	1	2882	190	190
York	1	n/a	n/a	600

Source: 2019 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.



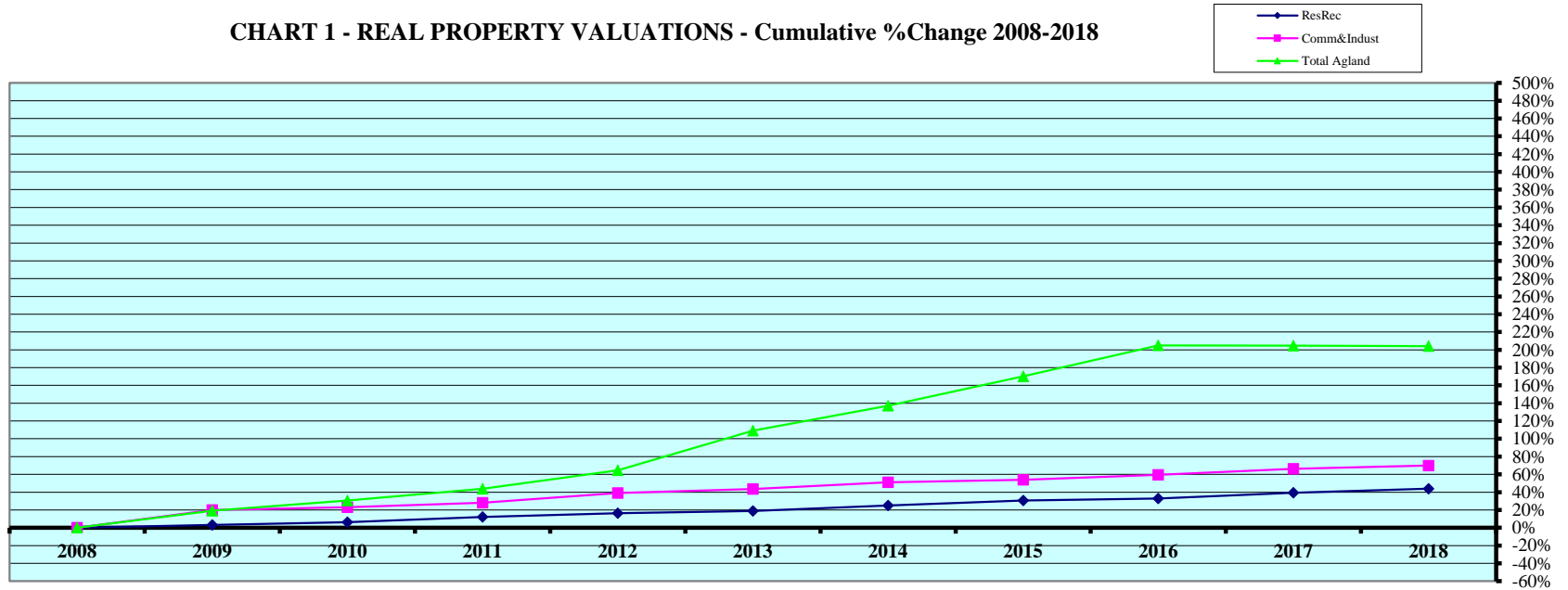
**Legend**

- 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

## Butler County Map



**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2008-2018**



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
2008	194,778,475	--	--	--	59,052,605	--	--	--	576,731,290	--	--	--
2009	201,128,955	6,350,480	3.26%	3.26%	70,881,160	11,828,555	20.03%	20.03%	686,741,695	110,010,405	19.07%	19.07%
2010	207,054,715	5,925,760	2.95%	6.30%	72,647,475	1,766,315	2.49%	23.02%	754,017,735	67,276,040	9.80%	30.74%
2011	218,165,315	11,110,600	5.37%	12.01%	75,624,405	2,976,930	4.10%	28.06%	829,690,145	75,672,410	10.04%	43.86%
2012	226,498,455	8,333,140	3.82%	16.29%	82,106,970	6,482,565	8.57%	39.04%	948,882,795	119,192,650	14.37%	64.53%
2013	231,427,060	4,928,605	2.18%	18.82%	84,824,440	2,717,470	3.31%	43.64%	1,206,057,260	257,174,465	27.10%	109.12%
2014	243,306,770	11,879,710	5.13%	24.91%	89,218,605	4,394,165	5.18%	51.08%	1,367,091,430	161,034,170	13.35%	137.04%
2015	254,394,350	11,087,580	4.56%	30.61%	90,890,450	1,671,845	1.87%	53.91%	1,558,443,105	191,351,675	14.00%	170.22%
2016	258,545,780	4,151,430	1.63%	32.74%	94,134,065	3,243,615	3.57%	59.41%	1,758,458,995	200,015,890	12.83%	204.90%
2017	271,163,715	12,617,935	4.88%	39.22%	98,201,965	4,067,900	4.32%	66.30%	1,756,698,430	-1,760,565	-0.10%	204.60%
2018	280,302,625	9,138,910	3.37%	43.91%	100,361,230	2,159,265	2.20%	69.95%	1,753,556,950	-3,141,480	-0.18%	204.05%

Rate Annual %chg: Residential & Recreational **3.71%** Commercial & Industrial **5.45%** Agricultural Land **11.76%**

Cnty# **12**  
County **BUTLER**

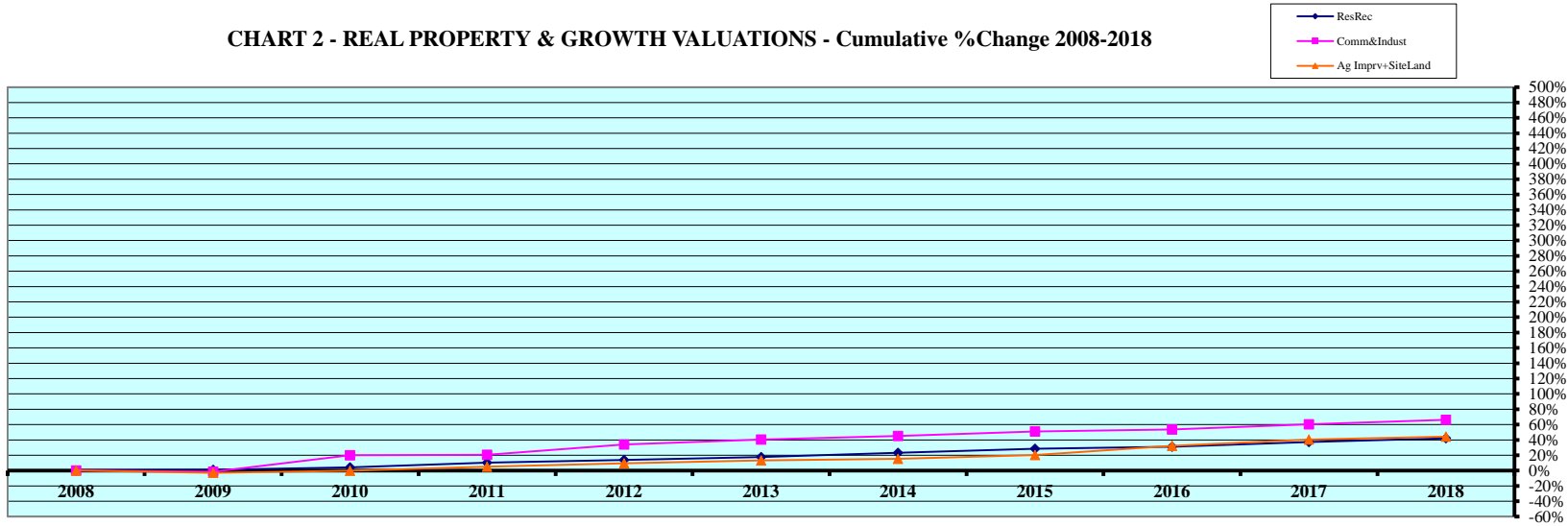
**CHART 1**

(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.

Source: 2008 - 2018 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019



CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2008-2018



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
2008	194,778,475	2,984,960	1.53%	191,793,515	--	--	59,052,605	5,176,345	8.77%	53,876,260	--	--
2009	201,128,955	4,296,000	2.14%	196,832,955	1.05%	1.05%	70,881,160	12,673,970	17.88%	58,207,190	-1.43%	-1.43%
2010	207,054,715	4,223,900	2.04%	202,830,815	0.85%	4.13%	72,647,475	1,821,000	2.51%	70,826,475	-0.08%	19.94%
2011	218,165,315	3,234,053	1.48%	214,931,262	3.80%	10.35%	75,624,405	4,418,440	5.84%	71,205,965	-1.98%	20.58%
2012	226,498,455	4,790,149	2.11%	221,708,306	1.62%	13.83%	82,106,970	2,954,825	3.60%	79,152,145	4.66%	34.04%
2013	231,427,060	2,163,140	0.93%	229,263,920	1.22%	17.70%	84,824,440	1,895,111	2.23%	82,929,329	1.00%	40.43%
2014	243,306,770	3,486,001	1.43%	239,820,769	3.63%	23.12%	89,218,605	3,433,685	3.85%	85,784,920	1.13%	45.27%
2015	254,394,350	4,035,865	1.59%	250,358,485	2.90%	28.53%	90,890,450	1,763,150	1.94%	89,127,300	-0.10%	50.93%
2016	258,545,780	2,952,625	1.14%	255,593,155	0.47%	31.22%	94,134,065	3,415,005	3.63%	90,719,060	-0.19%	53.62%
2017	271,163,715	3,665,183	1.35%	267,498,532	3.46%	37.33%	98,201,965	3,569,100	3.63%	94,632,865	0.53%	60.25%
2018	280,302,625	3,562,585	1.27%	276,740,040	2.06%	42.08%	100,361,230	2,199,170	2.19%	98,162,060	-0.04%	66.23%
Rate Ann%chg	<b>3.71%</b>						<b>5.45%</b>					
							C & I w/o growth					
							<b>0.35%</b>					

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					
2008	58,973,050	35,594,345	94,567,395	1,223,757	1.29%	93,343,638	--	--
2009	58,753,925	34,595,145	93,349,070	1,537,800	1.65%	91,811,270	-2.91%	-2.91%
2010	57,697,310	38,987,435	96,684,745	2,179,245	2.25%	94,505,500	1.24%	-0.07%
2011	60,768,290	40,193,230	100,961,520	1,649,315	1.63%	99,312,205	2.72%	5.02%
2012	65,363,320	42,820,105	108,183,425	4,665,965	4.31%	103,517,460	2.53%	9.46%
2013	65,131,025	43,904,670	109,035,695	1,777,901	1.63%	107,257,794	-0.86%	13.42%
2014	66,186,315	45,661,235	111,847,550	2,808,970	2.51%	109,038,580	0.00%	15.30%
2015	69,772,195	48,330,020	118,102,215	4,256,340	3.60%	113,845,875	1.79%	20.39%
2016	74,047,195	55,475,545	129,522,740	4,381,725	3.38%	125,141,015	5.96%	32.33%
2017	77,886,720	59,450,205	137,336,925	4,392,941	3.20%	132,943,984	2.64%	40.58%
2018	77,728,685	61,173,950	138,902,635	2,480,715	1.79%	136,421,920	-0.67%	44.26%
Rate Ann%chg	<b>2.80%</b>	<b>5.56%</b>	<b>3.92%</b>	Ag Imprv+Site w/o growth			<b>1.24%</b>	

(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.

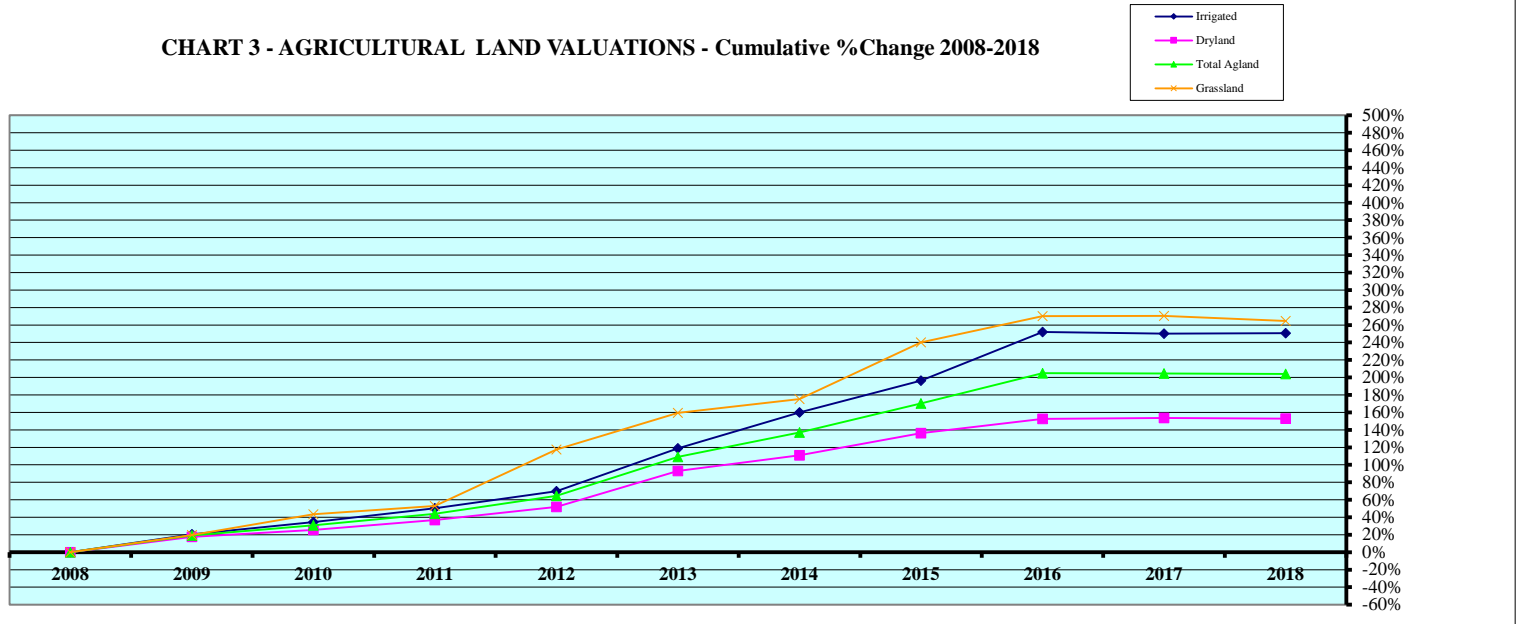
Sources:  
Value; 2008 - 2018 CTL  
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

NE Dept. of Revenue, Property Assessment Division  
Prepared as of 03/01/2019

Cnty#	12
County	BUTLER

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2008-2018



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
2008	252,017,060	--	--	--	281,388,165	--	--	--	42,798,195	--	--	--
2009	303,924,450	51,907,390	20.60%	20.60%	330,880,925	49,492,760	17.59%	17.59%	51,244,435	8,446,240	19.74%	19.74%
2010	339,030,245	35,105,795	11.55%	34.53%	353,135,585	22,254,660	6.73%	25.50%	61,323,170	10,078,735	19.67%	43.28%
2011	378,589,570	39,559,325	11.67%	50.22%	385,021,785	31,886,200	9.03%	36.83%	65,435,075	4,111,905	6.71%	52.89%
2012	427,766,490	49,176,920	12.99%	69.74%	427,181,600	42,159,815	10.95%	51.81%	93,143,235	27,708,160	42.34%	117.63%
2013	551,286,185	123,519,695	28.88%	118.75%	543,017,175	115,835,575	27.12%	92.98%	110,986,790	17,843,555	19.16%	159.33%
2014	655,016,995	103,730,810	18.82%	159.91%	593,462,370	50,445,195	9.29%	110.91%	117,825,240	6,838,450	6.16%	175.30%
2015	747,092,455	92,075,460	14.06%	196.45%	664,737,035	71,274,665	12.01%	136.23%	145,568,875	27,743,635	23.55%	204.13%
2016	887,152,270	140,059,815	18.75%	252.02%	710,677,080	45,940,045	6.91%	152.56%	158,403,125	12,834,250	8.82%	270.12%
2017	882,309,865	-4,842,405	-0.55%	250.10%	713,624,180	2,947,100	0.41%	153.61%	158,531,645	128,520	0.08%	270.42%
2018	883,965,015	1,655,150	0.19%	250.76%	711,285,790	-2,338,390	-0.33%	152.78%	156,067,290	-2,464,355	-1.55%	264.66%

Rate Ann.%chg: Irrigated **13.37%** Dryland **9.72%** Grassland **13.81%**

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
2008	527,870	--	--	--	0	--	--	--	576,731,290	--	--	--
2009	691,885	164,015	31.07%	31.07%	0	0			686,741,695	110,010,405	19.07%	19.07%
2010	205,050	-486,835	-70.36%	-61.16%	323,685	323,685			754,017,735	67,276,040	9.80%	30.74%
2011	245,320	40,270	19.64%	-53.53%	398,395	74,710	23.08%		829,690,145	75,672,410	10.04%	43.86%
2012	313,475	68,155	27.78%	-40.62%	477,995	79,600	19.98%		948,882,795	119,192,650	14.37%	64.53%
2013	306,120	-7,355	-2.35%	-42.01%	460,990	-17,005	-3.56%		1,206,057,260	257,174,465	27.10%	109.12%
2014	325,835	19,715	6.44%	-38.27%	460,990	0	0.00%		1,367,091,430	161,034,170	13.35%	137.04%
2015	430,095	104,260	32.00%	-18.52%	614,645	153,655	33.33%		1,558,443,105	191,351,675	14.00%	170.22%
2016	680,040	249,945	58.11%	28.83%	1,546,480	931,835	151.61%		1,758,458,995	200,015,890	12.83%	204.90%
2017	704,050	24,010	3.53%	33.38%	1,528,690	-17,790	-1.15%		1,756,698,430	-1,760,565	-0.10%	204.60%
2018	726,915	22,865	3.25%	37.71%	1,511,940	-16,750	-1.10%		1,753,556,950	-3,141,480	-0.18%	204.05%

Cnty# **12**  
County **BUTLER**

Rate Ann.%chg: Total Agric Land **11.76%**

**CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2008-2018** (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
2008	251,394,485	122,478	2,053			282,193,110	166,715	1,693			42,735,425	57,937	738		
2009	303,409,725	123,234	2,462	19.95%	19.95%	331,452,740	166,001	1,997	17.96%	17.96%	51,253,540	57,906	885	20.00%	20.00%
2010	338,976,695	124,497	2,723	10.59%	32.65%	353,831,395	164,975	2,145	7.42%	26.71%	45,816,155	45,249	1,013	14.39%	37.27%
2011	378,398,760	126,154	3,000	10.16%	46.13%	385,264,820	163,188	2,361	10.08%	39.48%	50,112,520	44,961	1,115	10.08%	51.11%
2012	427,268,210	127,335	3,355	11.87%	63.48%	430,004,635	155,529	2,765	17.11%	63.34%	73,856,235	51,448	1,436	28.80%	94.62%
2013	550,241,355	129,974	4,233	26.17%	106.25%	544,132,340	152,069	3,578	29.42%	111.39%	93,970,985	52,010	1,807	25.86%	144.95%
2014	654,712,450	132,731	4,933	16.51%	140.31%	594,375,905	150,156	3,958	10.63%	133.86%	117,235,210	68,036	1,723	-4.63%	133.61%
2015	746,353,155	133,575	5,588	13.28%	172.22%	665,185,415	147,715	4,503	13.76%	166.04%	145,745,385	69,608	2,094	21.51%	183.86%
2016	887,714,965	134,449	6,603	18.17%	221.67%	710,913,470	148,286	4,794	6.46%	183.23%	158,204,325	68,310	2,316	10.61%	213.98%
2017	881,212,945	133,442	6,604	0.02%	221.73%	713,900,360	148,873	4,795	0.02%	183.30%	159,946,880	68,912	2,321	0.22%	214.67%
2018	883,383,425	134,158	6,585	-0.29%	220.80%	712,169,190	148,937	4,782	-0.29%	182.49%	155,868,450	67,809	2,299	-0.96%	211.63%

Rate Annual %chg Average Value/Acre: 12.36%

10.94%

12.04%

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
2008	527,420	7,031	75			0	0				576,850,440	354,161	1,629		
2009	690,585	6,906	100	33.31%	33.31%	0	0				686,806,590	354,046	1,940	19.10%	19.10%
2010	203,670	978	208	108.32%	177.70%	15,678,140	18,660	840			754,506,055	354,360	2,129	9.76%	30.72%
2011	245,335	980	250	20.16%	233.68%	15,696,325	18,591	844	0.49%		829,717,760	353,873	2,345	10.12%	43.95%
2012	291,910	973	300	19.85%	299.90%	17,472,370	18,588	940	11.33%		948,893,360	353,873	2,681	14.36%	64.63%
2013	303,150	1,011	300	0.00%	299.89%	17,393,075	18,467	942	0.20%		1,206,040,905	353,530	3,411	27.22%	109.45%
2014	324,180	1,081	300	0.00%	299.89%	460,990	1,537	300	-68.15%		1,367,108,735	353,541	3,867	13.35%	137.41%
2015	430,110	1,075	400	33.33%	433.17%	614,655	1,537	400	33.34%		1,558,328,720	353,510	4,408	14.00%	170.64%
2016	674,370	1,124	600	50.03%	699.91%	1,554,220	1,554	1,000	150.00%		1,759,061,350	353,724	4,973	12.81%	205.32%
2017	697,500	1,162	600	0.00%	699.89%	1,528,100	1,536	995	-0.50%		1,757,285,785	353,926	4,965	-0.16%	204.84%
2018	718,390	1,197	600	0.00%	699.89%	1,511,940	1,520	995	-0.01%		1,753,651,395	353,621	4,959	-0.12%	204.47%

Rate Annual %chg Average Value/Acre: 11.78%

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(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2008 - 2018 County Abstract Reports  
Aglnd Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

**CHART 4**

CHART 5 - 2018 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
8,395	BUTLER	81,931,264	62,818,613	30,117,725	263,226,515	77,989,350	22,371,880	17,076,110	1,753,556,950	77,728,685	61,173,950	0	2,447,991,042
cnty sectorvalue % of total value:		3.95%	2.57%	1.23%	10.75%	3.19%	0.91%	0.70%	71.63%	3.18%	2.50%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
69	ABIE	298,170	3,491	197	1,300,565	104,495	0	0	5,840	0	20,480	0	1,733,238
0.82%	%sector of county sector	0.36%	0.01%	0.00%	0.49%	0.13%			0.00%		0.03%		0.07%
	%sector of municipality	17.20%	0.20%	0.01%	75.04%	6.03%			0.34%		1.18%		100.00%
435	BELLWOOD	436,931	130,343	263,575	11,739,380	3,311,825	0	0	7,310	0	0	0	15,889,364
5.18%	%sector of county sector	0.53%	0.21%	0.88%	4.46%	4.25%			0.00%		0.00%		0.65%
	%sector of municipality	2.75%	0.82%	1.66%	73.88%	20.84%			0.05%				100.00%
332	BRAINARD	1,078,692	280,463	930,261	12,661,820	5,938,865	0	0	9,595	0	0	0	20,899,696
3.95%	%sector of county sector	1.32%	0.45%	3.09%	4.81%	7.61%			0.00%				0.85%
	%sector of municipality	5.16%	1.34%	4.45%	60.58%	28.42%			0.05%				100.00%
99	BRUNO	119,695	53,875	3,036	1,707,515	382,290	0	0	155,125	0	22,015	0	2,443,551
1.18%	%sector of county sector	0.15%	0.09%	0.01%	0.65%	0.49%			0.01%		0.04%		0.10%
	%sector of municipality	4.90%	2.20%	0.12%	69.88%	15.64%			6.35%		0.90%		100.00%
2,922	DAVID CITY	10,888,255	1,111,723	1,078,169	99,706,885	19,866,430	7,371,435	0	210,230	0	0	0	140,233,127
34.81%	%sector of county sector	13.29%	1.77%	3.58%	37.88%	25.47%	32.95%		0.01%				5.73%
	%sector of municipality	7.76%	0.79%	0.77%	71.10%	14.17%	5.26%		0.15%				100.00%
204	DWIGHT	346,134	42,486	2,394	7,697,280	1,437,460	0	0	68,050	0	0	0	9,593,804
2.43%	%sector of county sector	0.42%	0.07%	0.01%	2.92%	1.84%			0.00%				0.39%
	%sector of municipality	3.61%	0.44%	0.02%	80.23%	14.98%			0.71%				100.00%
54	GARRISON	398,162	82,104	238,496	918,765	3,328,230	0	0	32,730	0	0	0	4,998,487
0.64%	%sector of county sector	0.49%	0.13%	0.79%	0.35%	4.27%			0.00%				0.20%
	%sector of municipality	7.97%	1.64%	4.77%	18.38%	66.58%			0.65%				100.00%
88	LINWOOD	196,540	0	0	1,152,995	200,035	0	0	665,465	18,000	39,625	0	2,272,660
1.05%	%sector of county sector	0.24%			0.44%	0.26%			0.04%	0.02%	0.06%		0.09%
	%sector of municipality	8.65%			50.73%	8.80%			29.28%	0.79%	1.74%		100.00%
127	OCTAVIA	4,826	46,625	2,627	2,047,520	0	0	0	143,675	0	0	0	2,245,273
1.51%	%sector of county sector	0.01%	0.07%	0.01%	0.78%				0.01%				0.09%
	%sector of municipality	0.21%	2.08%	0.12%	91.19%				6.40%				100.00%
374	RISING CITY	728,338	331,837	456,504	9,539,825	4,607,360	0	0	170,170	0	2,400	0	15,836,434
4.46%	%sector of county sector	0.89%	0.53%	1.52%	3.62%	5.91%			0.01%		0.00%		0.65%
	%sector of municipality	4.60%	2.10%	2.88%	60.24%	29.09%			1.07%		0.02%		100.00%
43	SURPRISE	8,470	46,197	2,603	635,405	185,210	0	0	727,175	63,640	18,580	0	1,687,280
0.51%	%sector of county sector	0.01%	0.07%	0.01%	0.24%	0.24%			0.04%	0.08%	0.03%		0.07%
	%sector of municipality	0.50%	2.74%	0.15%	37.66%	10.98%			43.10%	3.77%	1.10%		100.00%
171	ULYSSES	420,248	393,704	296,145	2,809,870	1,685,120	0	0	7,780	0	0	0	5,612,867
2.04%	%sector of county sector	0.51%	0.63%	0.98%	1.07%	2.16%			0.00%				0.23%
	%sector of municipality	7.49%	7.01%	5.28%	50.06%	30.02%			0.14%				100.00%
4,918	Total Municipalities	14,924,461	2,522,848	3,274,007	151,917,825	41,047,320	7,371,435	0	2,203,145	81,640	103,100	0	223,445,781
58.58%	%all municip.sectors of cnty	18.22%	4.02%	10.87%	57.71%	52.63%	32.95%		0.13%	0.11%	0.17%		9.13%

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Sources: 2018 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2018 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2019

CHART 5

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 8,038</b>	<b>Value : 2,220,709,335</b>	<b>Growth 18,136,863</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	233	1,157,125	0	0	83	845,305	316	2,002,430	
<b>02. Res Improve Land</b>	2,071	18,654,820	0	0	733	19,317,495	2,804	37,972,315	
<b>03. Res Improvements</b>	2,122	144,047,815	0	0	817	98,657,585	2,939	242,705,400	
<b>04. Res Total</b>	2,355	163,859,760	0	0	900	118,820,385	3,255	282,680,145	6,048,793
<b>% of Res Total</b>	72.35	57.97	0.00	0.00	27.65	42.03	40.50	12.73	33.35
<b>05. Com UnImp Land</b>	44	248,235	0	0	13	1,670,755	57	1,918,990	
<b>06. Com Improve Land</b>	271	2,437,185	0	0	60	9,211,560	331	11,648,745	
<b>07. Com Improvements</b>	284	34,555,215	0	0	78	40,804,535	362	75,359,750	
<b>08. Com Total</b>	328	37,240,635	0	0	91	51,686,850	419	88,927,485	9,203,875
<b>% of Com Total</b>	78.28	41.88	0.00	0.00	21.72	58.12	5.21	4.00	50.75
<b>09. Ind UnImp Land</b>	2	51,230	0	0	0	0	2	51,230	
<b>10. Ind Improve Land</b>	8	662,495	0	0	1	937,325	9	1,599,820	
<b>11. Ind Improvements</b>	8	6,673,725	0	0	1	14,063,120	9	20,736,845	
<b>12. Ind Total</b>	10	7,387,450	0	0	1	15,000,445	11	22,387,895	0
<b>% of Ind Total</b>	90.91	33.00	0.00	0.00	9.09	67.00	0.14	1.01	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	34	2,271,045	34	2,271,045	
<b>14. Rec Improve Land</b>	0	0	0	0	44	1,622,215	44	1,622,215	
<b>15. Rec Improvements</b>	0	0	0	0	250	13,245,570	250	13,245,570	
<b>16. Rec Total</b>	0	0	0	0	284	17,138,830	284	17,138,830	341,440
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	3.53	0.77	1.88
<b>Res &amp; Rec Total</b>	2,355	163,859,760	0	0	1,184	135,959,215	3,539	299,818,975	6,390,233
<b>% of Res &amp; Rec Total</b>	66.54	54.65	0.00	0.00	33.46	45.35	44.03	13.50	35.23
<b>Com &amp; Ind Total</b>	338	44,628,085	0	0	92	66,687,295	430	111,315,380	9,203,875
<b>% of Com &amp; Ind Total</b>	78.60	40.09	0.00	0.00	21.40	59.91	5.35	5.01	50.75

<b>17. Taxable Total</b>	2,693	208,487,845	0	0	1,276	202,646,510	3,969	411,134,355	15,594,108
<b>% of Taxable Total</b>	67.85	50.71	0.00	0.00	32.15	49.29	49.38	18.51	85.98

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	1	60,000	431,570	0	0	0
19. Commercial	6	1,082,200	1,017,090	0	0	0
20. Industrial	3	4,272,735	5,403,630	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	1	60,000	431,570
19. Commercial	0	0	0	6	1,082,200	1,017,090
20. Industrial	0	0	0	3	4,272,735	5,403,630
21. Other	0	0	0	0	0	0
22. Total Sch II				10	5,414,935	6,852,290

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	0	0	0	0	0
24. Non-Producing	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	273	0	449	722

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	105	1,977,135	0	0	2,636	1,091,431,840	2,741	1,093,408,975
28. Ag-Improved Land	5	847,255	0	0	1,250	608,287,635	1,255	609,134,890
29. Ag Improvements	7	126,255	0	0	1,321	106,904,860	1,328	107,031,115

30. Ag Total					4,069	1,809,574,980
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	1.00	18,000	0	0.00	0	
32. HomeSite Improv Land	1	1.00	18,000	0	0.00	0	
33. HomeSite Improvements	1	1.00	45,640	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	3	1.91	6,825	0	0.00	0	
36. FarmSite Improv Land	4	7.23	27,955	0	0.00	0	
37. FarmSite Improvements	7	0.00	80,615	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	10.12	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	5	4.48	91,000	6	5.48	109,000	
32. HomeSite Improv Land	759	770.58	13,943,300	760	771.58	13,961,300	
33. HomeSite Improvements	781	757.58	67,650,570	782	758.58	67,696,210	2,542,755
34. HomeSite Total				<b>788</b>	<b>777.06</b>	<b>81,766,510</b>	
35. FarmSite UnImp Land	59	342.73	1,338,865	62	344.64	1,345,690	
36. FarmSite Improv Land	1,204	3,125.47	14,518,890	1,208	3,132.70	14,546,845	
37. FarmSite Improvements	1,285	0.00	39,254,290	1,292	0.00	39,334,905	0
38. FarmSite Total				<b>1,354</b>	<b>3,477.34</b>	<b>55,227,440</b>	
39. Road & Ditches	0	7,624.05	0	0	7,634.17	0	
40. Other- Non Ag Use	0	728.55	1,821,375	0	728.55	1,821,375	
41. Total Section VI				<b>2,142</b>	<b>12,617.12</b>	<b>138,815,325</b>	<b>2,542,755</b>



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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	1	0.00	1,010,050	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	316.95	668,810	3	316.95	1,678,860

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. Market Value	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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	53,242.72	39.54%	383,236,895	44.10%	7,197.92
46. 1A	20,795.48	15.44%	133,054,745	15.31%	6,398.25
47. 2A1	13,836.39	10.28%	85,488,945	9.84%	6,178.56
48. 2A	12,713.77	9.44%	74,348,550	8.56%	5,847.88
49. 3A1	14,234.99	10.57%	85,959,155	9.89%	6,038.58
50. 3A	6,194.47	4.60%	37,025,830	4.26%	5,977.24
51. 4A1	10,081.40	7.49%	52,081,845	5.99%	5,166.13
52. 4A	3,545.44	2.63%	17,759,510	2.04%	5,009.11
53. Total	134,644.66	100.00%	868,955,475	100.00%	6,453.69
<b>Dry</b>					
54. 1D1	32,930.46	22.20%	190,991,315	29.01%	5,799.84
55. 1D	21,059.98	14.20%	105,289,795	15.99%	4,999.52
56. 2D1	18,384.54	12.40%	88,217,675	13.40%	4,798.47
57. 2D	4,124.73	2.78%	18,072,550	2.75%	4,381.51
58. 3D1	13,825.60	9.32%	62,186,400	9.45%	4,497.92
59. 3D	16,084.90	10.84%	64,300,180	9.77%	3,997.55
60. 4D1	35,497.06	23.93%	110,032,505	16.71%	3,099.76
61. 4D	6,409.48	4.32%	19,228,440	2.92%	3,000.00
62. Total	148,316.75	100.00%	658,318,860	100.00%	4,438.60
<b>Grass</b>					
63. 1G1	1,196.33	1.77%	3,233,935	2.29%	2,703.21
64. 1G	2,964.81	4.38%	7,857,775	5.57%	2,650.35
65. 2G1	3,732.72	5.51%	9,685,765	6.86%	2,594.83
66. 2G	1,196.97	1.77%	2,971,640	2.10%	2,482.64
67. 3G1	3,209.41	4.74%	7,986,140	5.66%	2,488.35
68. 3G	7,664.97	11.31%	17,777,060	12.59%	2,319.26
69. 4G1	15,075.06	22.25%	33,041,560	23.40%	2,191.80
70. 4G	32,724.84	48.29%	58,636,645	41.53%	1,791.81
71. Total	67,765.11	100.00%	141,190,520	100.00%	2,083.53
<b>Irrigated Total</b>					
	134,644.66	38.08%	868,955,475	52.01%	6,453.69
<b>Dry Total</b>					
	148,316.75	41.95%	658,318,860	39.40%	4,438.60
<b>Grass Total</b>					
	67,765.11	19.17%	141,190,520	8.45%	2,083.53
72. Waste	1,272.62	0.36%	763,610	0.05%	600.03
73. Other	1,538.93	0.44%	1,531,190	0.09%	994.97
74. Exempt	3,440.00	0.97%	0	0.00%	0.00
75. Market Area Total	353,538.07	100.00%	1,670,759,655	100.00%	4,725.83

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	115.99	737,820	0.00	0	134,528.67	868,217,655	134,644.66	868,955,475
<b>77. Dry Land</b>	378.47	1,870,305	0.00	0	147,938.28	656,448,555	148,316.75	658,318,860
<b>78. Grass</b>	74.63	143,320	0.00	0	67,690.48	141,047,200	67,765.11	141,190,520
<b>79. Waste</b>	3.61	2,165	0.00	0	1,269.01	761,445	1,272.62	763,610
<b>80. Other</b>	0.00	0	0.00	0	1,538.93	1,531,190	1,538.93	1,531,190
<b>81. Exempt</b>	7.27	0	0.00	0	3,432.73	0	3,440.00	0
<b>82. Total</b>	<b>572.70</b>	<b>2,753,610</b>	<b>0.00</b>	<b>0</b>	<b>352,965.37</b>	<b>1,668,006,045</b>	<b>353,538.07</b>	<b>1,670,759,655</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	134,644.66	38.08%	868,955,475	52.01%	6,453.69
<b>Dry Land</b>	148,316.75	41.95%	658,318,860	39.40%	4,438.60
<b>Grass</b>	67,765.11	19.17%	141,190,520	8.45%	2,083.53
<b>Waste</b>	1,272.62	0.36%	763,610	0.05%	600.03
<b>Other</b>	1,538.93	0.44%	1,531,190	0.09%	994.97
<b>Exempt</b>	3,440.00	0.97%	0	0.00%	0.00
<b>Total</b>	<b>353,538.07</b>	<b>100.00%</b>	<b>1,670,759,655</b>	<b>100.00%</b>	<b>4,725.83</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 Abie	6	3,190	51	36,830	51	1,268,395	57	1,308,415	7,835
83.2 Acreage	0	0	624	16,400,250	624	77,053,160	624	93,453,410	1,935,218
83.3 Acreage Unimproved	51	346,375	0	0	0	0	51	346,375	0
83.4 Adamy Subdivision	6	77,980	12	261,090	12	2,647,085	18	2,986,155	135,910
83.5 Bay Meadows Trlr Crt	0	0	0	0	7	108,490	7	108,490	0
83.6 Bellwood	15	73,110	181	1,210,995	194	11,018,775	209	12,302,880	131,490
83.7 Bellwood Lakes	0	0	0	0	58	1,739,830	58	1,739,830	20,135
83.8 Benesch Lakes	0	0	0	0	27	394,160	27	394,160	13,745
83.9 Bow Strings	1	1,350	4	155,845	4	855,455	5	1,012,650	289,335
83.10 Brainard	20	256,380	164	2,036,735	165	11,787,860	185	14,080,975	57,360
83.11 Brandenburgh Lakes	0	0	0	0	87	6,791,105	87	6,791,105	23,115
83.12 Bruno	15	16,460	67	76,990	67	1,792,340	82	1,885,790	12,050
83.13 Clear Lake	2	30,365	42	1,492,610	42	6,051,745	44	7,574,720	0
83.14 Clearwater	0	0	0	0	7	226,135	7	226,135	0
83.15 Cornell Subdivision	1	22,525	6	171,000	6	703,010	7	896,535	0
83.16 David City	41	571,185	1,024	13,586,240	1,029	94,338,795	1,070	108,496,220	2,580,695
83.17 Dwight	11	50,030	114	673,855	114	7,235,600	125	7,959,485	213,755
83.18 Gans Lake	19	377,480	18	353,460	23	777,775	42	1,508,715	88,280
83.19 Garrison	5	2,465	35	39,415	35	877,890	40	919,770	0
83.20 Jarecki Lake	0	0	0	0	33	3,222,015	33	3,222,015	22,525
83.21 Jarecki Subdivision	0	0	13	241,085	13	1,451,575	13	1,692,660	28,600
83.22 Lakeside Estates	0	0	0	0	27	372,690	27	372,690	860
83.23 Linwood	30	35,230	48	104,805	49	1,039,740	79	1,179,775	1,925
83.24 Loma	8	5,740	9	8,785	10	254,510	18	269,035	0
83.25 Octavia	8	20,350	56	81,000	60	2,045,460	68	2,146,810	40,715
83.26 Rising City	34	72,900	183	595,485	183	9,008,200	217	9,676,585	160,450
83.27 Riverside Meadows	14	379,705	12	355,815	12	1,640,330	26	2,375,850	204,070
83.28 Riverview Lake Sub	5	85,355	26	540,230	26	1,311,895	31	1,937,480	35,390
83.29 Rural Ioll	0	0	0	0	23	3,277,555	23	3,277,555	3,000
83.30 Rural Recreational	9	1,764,050	4	798,035	19	656,530	28	3,218,615	212,250
83.31 Shyla Subdivison	1	25,425	1	51,065	1	256,065	2	332,555	0
83.32 Smokie L Lake	0	0	0	0	27	1,975,490	27	1,975,490	146,300
83.33 Surprise	12	7,030	25	27,055	25	601,650	37	635,735	0
83.34 Ulysses	36	48,795	123	163,070	123	2,609,465	159	2,821,330	25,225
83.35 Valley Heights	0	0	6	132,785	6	560,195	6	692,980	0

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>	
84	Residential Total	350	4,273,475	2,848	39,594,530	3,189	255,950,970	3,539	299,818,975	6,390,233

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Abie	4	1,800	4	5,680	5	97,015	9	104,495	0
85.2	Bellwood	6	19,805	19	118,210	23	2,782,525	29	2,920,540	0
85.3	Brainard	4	10,595	33	115,205	34	5,794,295	38	5,920,095	48,045
85.4	Bruno	2	160	12	8,195	12	373,440	14	381,795	0
85.5	David City	12	253,755	141	2,693,220	144	20,347,040	156	23,294,015	181,695
85.6	Dwight	0	0	20	49,800	20	1,387,660	20	1,437,460	0
85.7	Garrison	0	0	4	4,390	5	3,323,840	5	3,328,230	0
85.8	Linwood	1	300	3	2,510	3	212,400	4	215,210	0
85.9	Loma	1	490	2	745	2	14,335	3	15,570	0
85.10	Rising City	7	7,430	24	89,505	27	5,078,805	34	5,175,740	604,020
85.11	Rural Improved	0	0	59	10,148,140	59	52,464,800	59	62,612,940	8,345,880
85.12	Rural Ioll	0	0	0	0	17	2,368,695	17	2,368,695	24,235
85.13	Rural Unimproved	12	1,670,265	0	0	0	0	12	1,670,265	0
85.14	Surprise	3	1,350	5	4,775	5	179,085	8	185,210	0
85.15	Ulysses	7	4,270	14	8,190	15	1,672,660	22	1,685,120	0
86	Commercial Total	59	1,970,220	340	13,248,565	371	96,096,595	430	111,315,380	9,203,875

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	1,010.12	2.36%	2,369,935	2.56%	2,346.19
88. 1G	2,385.90	5.58%	5,542,135	5.98%	2,322.87
89. 2G1	2,988.47	6.99%	6,827,830	7.36%	2,284.72
90. 2G	1,015.21	2.37%	2,289,670	2.47%	2,255.37
91. 3G1	2,584.01	6.04%	5,734,685	6.18%	2,219.30
92. 3G	6,578.61	15.38%	14,300,695	15.42%	2,173.82
93. 4G1	12,335.00	28.85%	26,246,220	28.30%	2,127.78
94. 4G	13,863.46	32.42%	29,425,965	31.73%	2,122.56
95. Total	42,760.78	100.00%	92,737,135	100.00%	2,168.74
<b>CRP</b>					
96. 1C1	186.21	2.59%	864,000	3.97%	4,639.92
97. 1C	578.91	8.05%	2,315,640	10.64%	4,000.00
98. 2C1	744.25	10.35%	2,857,935	13.14%	3,840.02
99. 2C	181.76	2.53%	681,970	3.13%	3,752.04
100. 3C1	625.40	8.70%	2,251,455	10.35%	3,600.02
101. 3C	1,086.36	15.11%	3,476,365	15.98%	3,200.01
102. 4C1	2,740.06	38.11%	6,795,340	31.24%	2,480.00
103. 4C	1,046.66	14.56%	2,512,005	11.55%	2,400.02
104. Total	7,189.61	100.00%	21,754,710	100.00%	3,025.85
<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	17,814.72	100.00%	26,698,675	100.00%	1,498.69
113. Total	17,814.72	100.00%	26,698,675	100.00%	1,498.69
<hr/>					
Grass Total	42,760.78	63.10%	92,737,135	65.68%	2,168.74
CRP Total	7,189.61	10.61%	21,754,710	15.41%	3,025.85
Timber Total	17,814.72	26.29%	26,698,675	18.91%	1,498.69
<hr/>					
114. Market Area Total	67,765.11	100.00%	141,190,520	100.00%	2,083.53

**2019 County Abstract of Assessment for Real Property, Form 45  
Compared with the 2018 Certificate of Taxes Levied Report (CTL)**

12 Butler

	2018 CTL County Total	2019 Form 45 County Total	Value Difference (2019 form 45 - 2018 CTL)	Percent Change	2019 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	263,226,515	282,680,145	19,453,630	7.39%	6,048,793	5.09%
02. Recreational	17,076,110	17,138,830	62,720	0.37%	341,440	-1.63%
03. Ag-Homesite Land, Ag-Res Dwelling	77,728,685	81,766,510	4,037,825	5.19%	2,542,755	1.92%
<b>04. Total Residential (sum lines 1-3)</b>	<b>358,031,310</b>	<b>381,585,485</b>	<b>23,554,175</b>	<b>6.58%</b>	<b>8,932,988</b>	<b>4.08%</b>
05. Commercial	77,989,350	88,927,485	10,938,135	14.03%	9,203,875	2.22%
06. Industrial	22,371,880	22,387,895	16,015	0.07%	0	0.07%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>100,361,230</b>	<b>111,315,380</b>	<b>10,954,150</b>	<b>10.91%</b>	<b>9,203,875</b>	<b>1.74%</b>
08. Ag-Farmsite Land, Outbuildings	59,352,575	55,227,440	-4,125,135	-6.95%	0	-6.95%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	1,821,375	1,821,375	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>61,173,950</b>	<b>57,048,815</b>	<b>-4,125,135</b>	<b>-6.74%</b>	<b>0</b>	<b>-6.74%</b>
12. Irrigated	883,965,015	868,955,475	-15,009,540	-1.70%		
13. Dryland	711,285,790	658,318,860	-52,966,930	-7.45%		
14. Grassland	156,067,290	141,190,520	-14,876,770	-9.53%		
15. Wasteland	726,915	763,610	36,695	5.05%		
16. Other Agland	1,511,940	1,531,190	19,250	1.27%		
<b>17. Total Agricultural Land</b>	<b>1,753,556,950</b>	<b>1,670,759,655</b>	<b>-82,797,295</b>	<b>-4.72%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>2,273,123,440</b>	<b>2,220,709,335</b>	<b>-52,414,105</b>	<b>-2.31%</b>	<b>18,136,863</b>	<b>-3.10%</b>



## 2019 Assessment Survey for Butler County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	3
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$224,960
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$224,960. This includes benefits; health insurance, Social Security and retirement.
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	0
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$55,650
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	0. This comes from county data processing, not the assessor's budget.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$1,000
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None
<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$6,982

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	Thomson Reuters
2.	<b>CAMA software:</b>
	Thomson Reuters
3.	<b>Are cadastral maps currently being used?</b>
	Cadastral maps are available, but are not updated. GIS processes have replaced their function
4.	<b>If so, who maintains the Cadastral Maps?</b>
	They are not being maintained; Since 2004, the cadastral maps have been created and updated in the GIS system.
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes; butler.gworks.com
7.	<b>Who maintains the GIS software and maps?</b>
	Assessor and Staff
8.	<b>Personal Property software:</b>
	Thomson Reuters

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes; but only in some of the towns
2.	<b>If so, is the zoning countywide?</b>
	No; there is no zoning in the rural
3.	<b>What municipalities in the county are zoned?</b>
	Bellwood, Brainard, David City, Octavia, Ulysses
4.	<b>When was zoning implemented?</b>

	Zoning was implemented in 1985 for David City, Octavia was added in 2005, and the other three are not known.
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**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	Large Commercial properties are occasionally contracted out. (Stanard Appraisal)
<b>2.</b>	<b>GIS Services:</b>
	GIS programming, programming support and instruction are provided through gWorks.
<b>3.</b>	<b>Other services:</b>
	The administrative, appraisal, programming, and support functions are contracted through Thomson Reuters.

**E. Appraisal /Listing Services**

<b>1.</b>	<b>Does the county employ outside help for appraisal or listing services?</b>
	Occasionally; only for large commercial or industrial appraisals. (Stanard Appraisal)
<b>2.</b>	<b>If so, is the appraisal or listing service performed under contract?</b>
	Written correspondence
<b>3.</b>	<b>What appraisal certifications or qualifications does the County require?</b>
	The county was aware of the appraiser’s certifications, but was more concerned that the appraiser had the experience to appraise the type of property that the county was unable to do themselves.
<b>4.</b>	<b>Have the existing contracts been approved by the PTA?</b>
	No.
<b>5.</b>	<b>Does the appraisal or listing service providers establish assessed values for the county?</b>
	Yes; On the infrequent occasions that the county needs assistance; they rely on the appraiser to value and defend the value of the property. The assessor always reviews the work, but relies on the appraiser’s value. The most recent such project was for a large regional private landfill.

## 2019 Residential Assessment Survey for Butler County

<b>1.</b>	<b>Valuation data collection done by:</b>																				
	Assessor and Staff																				
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Bellwood Lakes; Benesch Lakes, Brandenburgh Lake, Jarecki Lake, Gans Lakes, and Riverview Lake: Primarily Improvements on Leased Land in neighborhoods near the city of Columbus. The majority of the parcels in this area are influenced by Columbus.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>David City, and Hildy Estates: This includes all parcels within the city limits of David City and the adjoining subdivision. David City is the county seat and has considerable commercial activity and a full range of public schools, as well as Aquinas, a parochial school system that attracts students from the David City area as well as other towns and counties.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Acreage, Adamy, Clear Lake, Cornell's Sub, Jarecki Sub, Loma, Riverside Meadow, and Valley Heights: All parcels in this group are situated in rural Butler County. They are not specifically influenced by any particular town or school system. This process continues over several years as the county schedules them.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Rising City: This includes all parcels within the town of Rising City which market is influenced by some local commerce.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Abie, Surprise, Ulysses, Bruno, Linwood, Garrison, and Octavia: This grouping of small towns with similar economic influences and are related due to the lack of significant commerce.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Dwight: Consists of all parcels within the town of Dwight, which is economically impacted by a new grade school.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Brainard: Consists of all parcels within the town of Brainard, which is economically impacted by a high school.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Bellwood: Consists of all parcels within the town of Bellwood, which is economically impacted by a grade school.</td> </tr> <tr> <td style="text-align: center;">Ag</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Bellwood Lakes; Benesch Lakes, Brandenburgh Lake, Jarecki Lake, Gans Lakes, and Riverview Lake: Primarily Improvements on Leased Land in neighborhoods near the city of Columbus. The majority of the parcels in this area are influenced by Columbus.	2	David City, and Hildy Estates: This includes all parcels within the city limits of David City and the adjoining subdivision. David City is the county seat and has considerable commercial activity and a full range of public schools, as well as Aquinas, a parochial school system that attracts students from the David City area as well as other towns and counties.	3	Acreage, Adamy, Clear Lake, Cornell's Sub, Jarecki Sub, Loma, Riverside Meadow, and Valley Heights: All parcels in this group are situated in rural Butler County. They are not specifically influenced by any particular town or school system. This process continues over several years as the county schedules them.	4	Rising City: This includes all parcels within the town of Rising City which market is influenced by some local commerce.	6	Abie, Surprise, Ulysses, Bruno, Linwood, Garrison, and Octavia: This grouping of small towns with similar economic influences and are related due to the lack of significant commerce.	7	Dwight: Consists of all parcels within the town of Dwight, which is economically impacted by a new grade school.	8	Brainard: Consists of all parcels within the town of Brainard, which is economically impacted by a high school.	9	Bellwood: Consists of all parcels within the town of Bellwood, which is economically impacted by a grade school.	Ag	Agricultural homes and outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																				
1	Bellwood Lakes; Benesch Lakes, Brandenburgh Lake, Jarecki Lake, Gans Lakes, and Riverview Lake: Primarily Improvements on Leased Land in neighborhoods near the city of Columbus. The majority of the parcels in this area are influenced by Columbus.																				
2	David City, and Hildy Estates: This includes all parcels within the city limits of David City and the adjoining subdivision. David City is the county seat and has considerable commercial activity and a full range of public schools, as well as Aquinas, a parochial school system that attracts students from the David City area as well as other towns and counties.																				
3	Acreage, Adamy, Clear Lake, Cornell's Sub, Jarecki Sub, Loma, Riverside Meadow, and Valley Heights: All parcels in this group are situated in rural Butler County. They are not specifically influenced by any particular town or school system. This process continues over several years as the county schedules them.																				
4	Rising City: This includes all parcels within the town of Rising City which market is influenced by some local commerce.																				
6	Abie, Surprise, Ulysses, Bruno, Linwood, Garrison, and Octavia: This grouping of small towns with similar economic influences and are related due to the lack of significant commerce.																				
7	Dwight: Consists of all parcels within the town of Dwight, which is economically impacted by a new grade school.																				
8	Brainard: Consists of all parcels within the town of Brainard, which is economically impacted by a high school.																				
9	Bellwood: Consists of all parcels within the town of Bellwood, which is economically impacted by a grade school.																				
Ag	Agricultural homes and outbuildings																				
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																				
	The cost approach is used to estimate value in the residential class with Marshall Swift information used as the cost estimator.																				
<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>																				

	Depreciation schedules are based on local market information.																																																						
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>																																																						
	Yes; the county develops a general physical depreciation table for use countywide. They then analyze the market of each individual valuation grouping and prepares economic and location factors to be separately applied to the parcels in each specific valuation group.																																																						
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																																																						
	The county uses an analysis of vacant residential sales to establish assessments for the land component of the assessed value.																																																						
<b>7.</b>	<b>How are rural residential site values developed?</b>																																																						
	The county studies vacant lot sales.																																																						
<b>8.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																																																						
	Presently, there are four minor subdivisions that use a discounted cash flow (DCF) methodology to value the undeveloped lots. All of these procedures were in place prior to this year and are reviewed and updated annually. The county has used these techniques to estimate the present market value of all of the lots in a development that remain for sale.																																																						
<b>9.</b>	<table border="1"> <thead> <tr> <th><u>Valuation Group</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td>1</td> <td>2015-2016</td> <td>2014</td> <td>2017</td> <td>2017</td> </tr> <tr> <td>2</td> <td>2018</td> <td>2014</td> <td>2018</td> <td>2018</td> </tr> <tr> <td>3</td> <td>2016</td> <td>2014</td> <td>2016</td> <td>2014-2018</td> </tr> <tr> <td>4</td> <td>2015</td> <td>2014</td> <td>2017</td> <td>2015</td> </tr> <tr> <td>6</td> <td>2015</td> <td>2014</td> <td>2017</td> <td>2015-2017</td> </tr> <tr> <td>7</td> <td>2015</td> <td>2014</td> <td>2015</td> <td>2015</td> </tr> <tr> <td>8</td> <td>2015</td> <td>2014</td> <td>2018</td> <td>2015</td> </tr> <tr> <td>9</td> <td>2015</td> <td>2014</td> <td>2017</td> <td>2017</td> </tr> <tr> <td>Ag</td> <td>2016</td> <td>2014</td> <td>2016</td> <td>2014-2018</td> </tr> </tbody> </table>					<u>Valuation Group</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>	1	2015-2016	2014	2017	2017	2	2018	2014	2018	2018	3	2016	2014	2016	2014-2018	4	2015	2014	2017	2015	6	2015	2014	2017	2015-2017	7	2015	2014	2015	2015	8	2015	2014	2018	2015	9	2015	2014	2017	2017	Ag	2016	2014	2016	2014-2018
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Ag	2016	2014	2016	2014-2018																																																			
	Valuation Grouping;                      Description of unique characteristics: ----The assessor considers the assessor locations and some particular subdivisions as unique. Each has characteristics that define their individual market. The predominant characteristics that separate them are location, schools, commercial activity and present use.																																																						

## 2019 Commercial Assessment Survey for Butler County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	Assessor and Staff			
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>		
	1	Includes all commercial parcels in Butler County outside the city limits of David City: Parcels in this area are generally clustered in small numbers and exist in either small towns or rural areas. Specific characteristics of each property are diverse but the overall level of commercial activity of any kind is important.		
	2	David City: Parcels in the town of David City are part of a commercial district and serve as the commercial hub for the county.		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	The cost approach is the primary method used to estimate value in the commercial class, however, income information and comparable sales are considered when available.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	Butler County has a limited number of unique properties, but when they do value one, they develop the cost approach and often rely on the expertise of a contract appraiser for the value and also make comparisons to any known similar property in other counties.			
<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>			
	Depreciation tables are developed using information derived from the market.			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	The basic physical depreciation tables are used throughout the commercial class. There are variations developed for locational or economic considerations. The economic variations are more related to the type and use of the structure and the locational variations more closely related to the valuation groups.			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	Vacant commercial lots are valued primarily using market information from vacant lot sales.			
<b>7.</b>	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	1	2015	2014	2015
	2	2015	2014	2018
				<u>Date of Last Inspection</u>
				2014-2018
				2018

Description of unique characteristics:

----In Butler County, the most important characteristic that contributes to the commercial value is the location, particularly as it relates to commercial activity. The only commercial area with broad and diverse commercial activity is David City, so it stands alone.

----Depreciation tables are updated in conjunction with revaluations of particular areas; but for 2015, all costs were updated so all depreciations were also reviewed and updated. Revaluations or updates are completed at least once every five years.

## 2019 Agricultural Assessment Survey for Butler County

<b>1.</b>	<b>Valuation data collection done by:</b>							
	Assessor and Staff							
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 15%;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>There is only one market area maintained in Butler County. Years of analysis of the agricultural sales have not produced information that persuaded the county to develop multiple market areas.</td> <td style="text-align: center;">2014-2018</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	There is only one market area maintained in Butler County. Years of analysis of the agricultural sales have not produced information that persuaded the county to develop multiple market areas.	2014-2018	
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	There is only one market area maintained in Butler County. Years of analysis of the agricultural sales have not produced information that persuaded the county to develop multiple market areas.	2014-2018						
	----The date range reported in the "Land Use Completed" column reports the time period when on-site inspections last took place. The county has reviewed land use and building changes using the 2014 GIS photo base compared to the 2016 GIS photo base.							
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	The county reviews sale information and identifies common characteristics of the parcels. At this time all parcels in the county are influenced by the same market forces, so one market area has been defined.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	The county considers a parcel agricultural if it is primarily used for the production of an ag product, residential if it is not being used for ag and has a primary residence, and it is recreational if seasonal dwellings exist or non ag uses are predominant.							
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>							
	Farm home sites and rural residential home sites are valued the same. The base home site value is \$18,000. There is a location in the Northwest part of the county near Columbus where the home site values are slightly higher at \$19,000, but the two types of sites are the same within those locations.							
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>							
	A study of vacant land sales are used for the specific use if available.							
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	The county has only eight known WRP parcels. Most of those parcels were sold after the easement was implemented several years ago. Those sales were the primary information used to estimate the probable market value per acre of the WRP land. The value per acre is reviewed and potentially adjusted each year. Presently, the value was estimated to be \$2,500 per acre.							
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>							
<b>8a.</b>	<b>How many special valuation applications are on file?</b>							



	N/A
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<i><b><u>If your county recognizes a special value, please answer the following</u></b></i>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

**BUTLER COUNTY  
2018 PLAN OF ASSESSMENT  
For year 2019, 2020 & 2021**

Plan of Assessment Requirements:

Pursuant to Statute Sec. 77-1311.02, on or before June 15 each year, the assessor shall prepare a plan of assessment, which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate classes, or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the level of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31<sup>st</sup> each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31<sup>st</sup> each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

1. 100% of actual value for all classes of real property excluding agricultural and horticultural land;
2. 75% of actual value for agricultural land and horticultural land and;

Assessment Statistics for 2018:

<b>Property Class</b>	<b>Median</b>	<b>COD</b>	<b>PRD</b>
Residential	93%	13.8	102.38
Commercial	100%	08.68	100.54
Agricultural Land	70%	11.29	103.84

Median: The middle placement when the assessment/sales ratios are arrayed from high to low (or low to high).

COD: (Coefficient of Dispersion) the average absolute deviation divided by the median.

PRD: (Price Related Differential) the mean ratio divided by the aggregate ratio.

Aggregate: The sum of the assessed values divided by the sum of the sales prices.

Average Absolute Deviation: Each ratio minus the median, summed and divided by the number of sales.

Mean: The sum of the ratios divided by the number of sales.

GENERAL DESCRIPTION OF REAL PROPERTY IN BUTLER COUNTY

Per the 2018 County Abstract, Butler County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value
Residential	3191	36.58	11.52
Commercial	453	5.19	3.41
Industrial	11	.13	.98
Agricultural	4061	46.56	82.80
Recreational	282	3.24	.75
Game & Parks	3	.03	.08
Tax Increment Financing	9	.10	.46
Exempt	713	8.17	-----
<b>Total</b>	<b>8723</b>	<b>100.00</b>	<b>100.00</b>

Agricultural land	Taxable Acres	Total Value
Irrigated Acres	134,157.94	883,383,425
Dry Acres	148,937.15	712,169,190
Grass Acres	42,587.48	103,035,085
Waste Acres	1,197.26	718,390
Other Acres (Accr)	1,519.68	1,511,940
CRP	7,780.91	26,696,080
Timber	17,440.46	26,137,285
Exempt Acres	3,421.97	-----
<b>Total Acres</b>	<b>353,620.88</b>	<b>1,753,651,395</b>

For more information see 2018 Reports & Opinions, Abstract and Assessor Survey.

ASSESSMENT PLAN/PROCEDURES MANUAL

The primary goal for the Butler County Assessor’s Office is to do the best job possible in a professional manner to maintain fair and equitable values in meeting the statutory statistical requirements with the resources available.

The Department of Property Assessment and Taxation has prepared the progress report for Butler County which is on file in the Assessor’s office and serves as additional information for this report. The 2018 Butler County statistical measures are on file in the annual report and kept on file in the Assessor’s Office.

Office Staff and Budget Information

Butler County Assessor’s Office currently employs 3 full time clerks, along with the Assessor and Deputy Assessor. Information pertaining to budget and staffing is included in the survey given to the Department of Revenue, Property Assessment Division (PAD). Staff salaries are included in the office’s budget presented to the County Board each year.

The Department of Revenue Property Assessment Division Regulations and Directives as approved by the Attorney General and signed by the Governor are filed in the office and are implemented by the assessor’s office. An informal manual of office and assessment procedures are also on file. A formal annual assessment plan includes a 4 to 5 year cycle of reappraisal and inspection, which has been a part of the county’s assessment plan.

## RECORD MAINTENANCE/RESPONSIBILITIES

A property record card is on file for every parcel of real property including improvements on leased land. The cards are updated to include any changes made to the assessment information of the property. The record cards contain current ownership, address, legal description, situs address, book and page numbers of the last deed recorded and any changes of record of ownership. Also included are the pictures of improvements or main structure, sketches and valuation information. A unique number is assigned to each property record card along with tax district codes and other codes created relevant to the specific parcel.

The assessment records are kept and updated in the computerized administration system, Terra Scan. Hard copy forms with updates are made in the form of inserts. The owner/valuations history is kept on the face of the hard copy and updated to reflect all changes made.

The office maintains a cadastral map system. The Mylar cadastral maps were done in 1964. The Mylar cadastral maps have not been revised with name change, legal description and new subdivisions since January 2004. On March 2001 we began implementing a GIS program for updating our current cadastral maps as well as other reports required by our office. The office staff has completed identifying each parcel and attaching the parcel identification number used in the Terra Scan CAMA system. A land use layer and an improvement on leased land layer has been created and added also.

ArcView is the GIS software and ARC 10.2.2 is currently being used by Butler County and is supported by GIS Workshop in Lincoln, Nebraska. GIS Workshop is also the host for the Butler County Assessor's Website. Available on the website is the property record information, tax information, latest deed information, parcel lines, land use, soil types, flood plain, digital photos and sketches and aerial photos on the rural sites. GIS annotation layer is available and all the towns located in Butler County are complete. Other layers: tax district, fire district, cemetery are also available on the website.

The Butler County Assessor's office is continually maintaining their GIS mapping system. Parcel splits are entered into the GIS program as the deeds are filed reflecting the split and become available in the Assessor's office. A Butler County Assessor web site has been on line since June 2004. At the beginning of 2016, funds were made available and new aerial obliques were flown and are processed and added to the website.

Website address is: [butler.gisworkshop.com](http://butler.gisworkshop.com).

2016 aerial obliques were flown and are available in our office. Each oblique is printed, each building identified and placed in the property record cards; these aerials are added to our CAMA package so that they are available directly on our property record cards.

The office utilizes the Terra Scan administrative and CAMA system using the Marshall Swift cost. All data collected in all classifications of property have been entered in CAMA. A sketch of each house is entered into CAMA and was completed in 2001. Digital photos for each property have been entered into the system. 1992, 1998, 2005 & 2010 aerial photos are also a part of the property record card. 2016 colored imagery have been copied into the GIS and are being used to determine land use. 2011 digital obliques have been added to GIS and copied to the Terra Scan property record information. 2016 aerials are now completed.

Real Estate transfer statements are received from the Registrar of Deeds & are processed daily. Ownership changes are made in the administrative package and updated on the website. Building

permits are flagged in the computer for review. Pick-up work is to be completed by March 19th of each year.

“Sales Books” are continually kept updated reflecting current sales in agricultural, residential, commercial & miscellaneous properties. These Sales Books are used by incoming independent appraisers, the general public, and office staff.

It is a continuing practice to send out questionnaires to property owners to maintain the current information on the properties throughout the county.

Splits and subdivision changes are made as they become available to the Assessor’s office from County Clerk through a filed survey and/or deed. These are updated in the GIS system at the same time they are changed on the appraisal cards and in the computer Administrative Package. The Assessor’s office verifies any surveys that may be reflective of the new deed with the County Surveyor.

Homestead Exemption applications are accepted in the office from February 1 to June 30. Notice to file is published in the local newspaper March, April, May and June. Pre-printed forms are mailed to the applicants that filed for the Homestead Exemption the prior year. The applicant is verified for owner/occupant. Signed applications, income statements, U.S. Citizenship Attestation and doctor’s certification of disability (where required) are forwarded to the Nebraska Department of Revenue on or before August 1. The Nebraska Department of Revenue returns a roster in October of approved (with a percentage) and disapproved applications for final processing.

Permissive exemptions- The assessor and staff administer annual filings of applications for new or continued exempt use properties. The properties are reviewed and recommendations are made to the County Board of Equalization.

Taxable Government Owned Property - Annual review of government owned property not used for public purpose, send notices of intent to tax, etc.

Tax Increment Financing- Management of record/valuation information for properties in Community Redevelopment Projects for proper reporting on administrative reports and allocation of ad valorem tax.

Centrally Assessed Properties - Review the valuations as certified by the Department of Revenue, Property Assessment Division. Establish and maintain assessment records and tax billing for the tax list.

Tax Districts and Tax Rates – Maintain school district and other tax entity boundary changes necessary for correct assessment and tax information including the input of tax rates used for tax billing.

Tax Lists - Prepare and certify the tax lists to the county treasurer for real property, personal property and centrally assessed properties.

Tax List Corrections - Prepare tax list correction documents for the County Board of Equalizations approval.

County Board of Equalization - Attend county board of equalization meetings, including meetings for valuation protests. Prepare documentation for the board for the hearings.

TERC (Tax Equalization and Review Commission) Appeals- Prepare the information and attend the taxpayer appeals hearings before TERC. Testify in defense of the county's valuation.

### REPORT GENERATION

The major reports required by the Assessor are: (but not limited to):

County Abstract of Assessment for Real Property  
Certify completion of real property assessment roll & publish in newspaper  
Send notice of valuation change to the owner of record (as of May 20) of any property whose value has increased or decreased  
Prepare the plan of assessment for the next 3 assessment years  
Personal Property Abstract  
File 3-year plan of Assessment with the County Board of Equalization  
Review the ownership and use of all cemetery real property and report such review to the County Board  
Certification of Values to Political Subdivisions  
School District Taxable Value Report  
Deliver Tax Rolls to Treasurer  
Certificate of Taxes Levied  
Assessor Survey  
Sales information including rosters & annual Assessed Value Update w/Abstract

### PERSONAL PROPERTY

A Nebraska Personal Property Return for all depreciable tangible personal property which is used in a trade or business for the production of income, and which has a determinable life of longer than one year must be filed on or before May 1. For a late filing after May 1, but before July 1, a 10 percent penalty is applied.

After July 1, a 25 percent penalty is applied to the taxes due. Notice to file is published in the local newspaper February, March and April. In February a notice to file letter is mailed to each individual who previously filed.

### SALES REVIEW/VERIFICATION

The assessor and office staff attempts to obtain 100% coverage of each sale, which contains a doc. stamp, beginning with the buyer, seller and then the broker. Questionnaires are mailed on each of these sales. Questionnaires consist of information about the sale and also about the property. Coding and the computerized sale file track the mailings. An on-site review is made on the parcels sold.

Agricultural land is reviewed every year and values established to maintain the ratios and statistics mandated by the Tax Equalization and Review Commission. An annual study will be conducted to see if the current market continues to support the areas.

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

The Butler County Assessor's Office continues to work with the NRD for accurate and up to date land use information. We track our permits in our administrative program and we are then able to run a list of permits from this system. All pick-up work is entered on corresponding property record cards.

Pick-up work, the collection of data relating to new construction, remodeling, additions, alterations and removals of existing buildings or structures is done on a continuous year-round basis.

### EDUCATION

No person shall be eligible to file, assume, or be appointed to, or hold the office of county assessor, serve as a deputy assessor, or hold the position of state assessment manager unless he or she holds a County Assessor Certificate issued by the Property Tax Administrator or State Tax Commissioner. In order to obtain a County Assessor Certificate, each person must successfully complete an examination given by the Property Tax Administrator. In order to retain certification, all certificate holders must obtain 60 hours of approved continuing education to be eligible to receive approval by the Property Tax Administrator for re-certification. Credit hours are obtained by the completion of approved courses that are recommended by the Nebraska Assessment Education and Certification Advisory Board and approved by the Property Tax Administrator. Courses are available throughout the year and are attended by the Assessor and Deputy Assessor to gain greater professionalism in their duties by offering a means of state certification.

### REAL PROPERTY

An on-site review of all properties is on a rotation plan. The assessor and/or office staff reviews approximately four towns and four townships annually, depending on the size and amount of parcels within them. This is to maintain a continuation of the rotation throughout the county. A conducted market study of all properties is done annually throughout the county to maintain ratios and statistics mandated by the Tax Equalization and Review Commission.

#### The Rotation review for 2019:

Residential – David City as part of the 6-year inspection

Commercial – David City and any commercial within the townships for 2019 rotational review.

Agricultural Land and Improvements – Read, Ulysses, Reading & Union Townships as part of the 6-year inspection.

Review & analyze sales for market trends and revalue land as needed to comply with the required levels of value.

Continue to monitor land use changes using GIS, FSA records, maps, owner info and inspection of properties.

All reviews will include new digital photos for the property record cards.

Complete pick-up work, including building permits on new construction.

#### The Rotation review for 2020:

Residential – Rising City, Brainard, Ulysses & Dwight as part of the 6-year inspection

Commercial – Rising City, Brainard, Ulysses, Dwight and any commercial within the townships for 2020 rotational review.

Agricultural Land and Improvements – Center, Plum Creek, Richardson & Oak Creek Townships as part of the 6-year inspection.

All reviews will include new digital photos for the property record cards.

Review & analyze sales for market trends and revalue land as needed to comply with the required levels of value on all classes of property.

Continue to monitor land use changes using GIS, FSA records, maps, owner info and inspection of properties.

Complete pick-up work, including building permits on new construction.

The Rotation review for 2021:

Residential – Abie, Bruno, Linwood as part of the 6-year inspection

Commercial – Abie, Bruno, Linwood and any commercial within the townships for 2021 rotational review.

Agricultural Land and Improvements – Summit, Olive, Franklin & Skull Creek townships as part of the 6-year inspection.

Review & analyze sales for market trends and revalue land as needed to comply with the required levels of value.

Continue to monitor land use changes using GIS, FSA records, maps, owner info and inspection of properties.

All reviews will include new digital photos for the property record cards.

Complete pick-up work, including building permits on new construction.

Respectfully submitted:

Signature:     *Vickie Donoghue*    

Vickie Donoghue

Butler County Assessor

June 1, 2018

Filed with the County Board of Equalization, June 4, 2018

David Mach, Chairperson

    *David W. Mach*