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DEPARTMENT OF REVENUE

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

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

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

For the Tax Commissioner

Sincerely,

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

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

cc: Lynn Mussman, Fillmore County Assessor

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Introduction

[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.

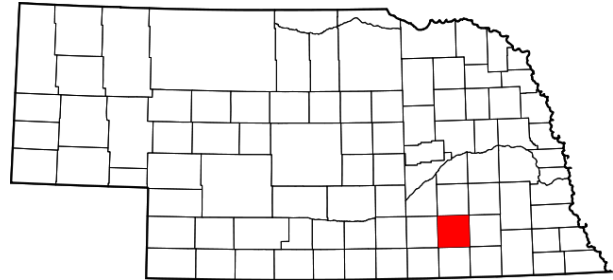
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

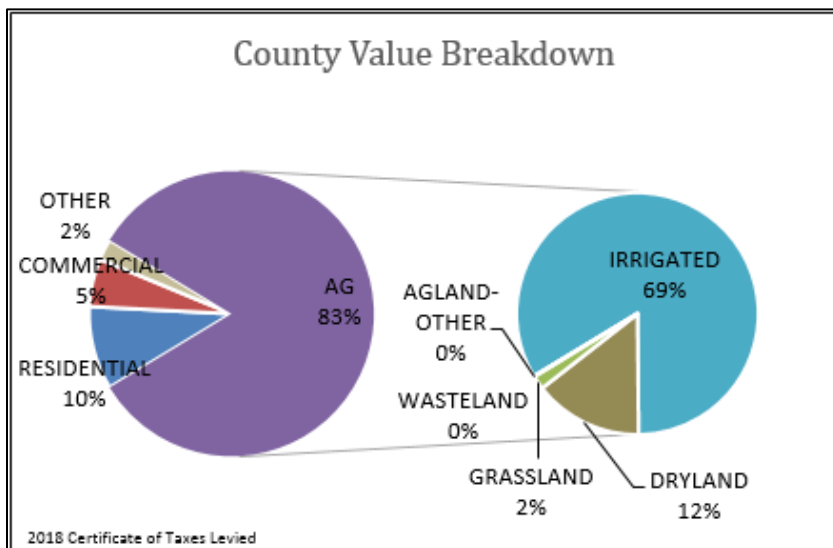
**Further information may be found in Exhibit 94*

County Overview

With a total area of 575 square miles, Fillmore County had 5,582 residents, per the Census Bureau Quick Facts for 2017, a 5% population decline from the 2010 U.S. Census. Reports indicated that 75% of county residents were homeowners and 89% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$81,191 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Fillmore County are located in and around Geneva, the county seat. According to the latest information available from the U.S. Census Bureau, there were 223 employer establishments with total employment of 1,758.



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

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

NE Dept. of Revenue, Research Division 2019

CITY POPULATION CHANGE			
	2008	2018	Change
EXETER	712	591	-17.0%
FAIRMONT	691	560	-19.0%
GENEVA	2,226	2,217	-0.4%
GRAFTON	152	126	-17.1%
MILLIGAN	315	285	-9.5%
OHIOWA	142	115	-19.0%
SHICKLEY	376	341	-9.3%
STRANG	32	29	-9.4%

2019 Residential Correlation for Fillmore County

Assessment Actions

For 2019, Fillmore County completed all residential pickup work. The residential sales throughout the county were verified, reviewed and analyzed. The verification is done over the phone, followed by a drive-by inspection. For the current assessment year, Fillmore County reviewed Exeter, Geneva and the rural residential. Following the review, the county updated to 2017 costing and developed new depreciation tables. Residential lot values were changed in Exeter, Fairmont and Shickley.

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately effect the uniform and proportionate valuation of all three-property classes.

The Division reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy. Fillmore County has done an acceptable job in both of these categories. If there were, discrepancies between the scanned Real Estate Transfers (Form 521) and the information in the sales file it was addressed and corrected.

The Division reviews the verification of sales and usability decisions for each sale. The notes in the sales file document the county's usability decisions. 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. Fillmore County's usability of 46 % is lower than typical for the residential class of property. The disqualified sales had comments that typically provided a plausible explanation of why the sales were disqualified. After discussion with the county assessor on disqualifying procedures of sales, their usability percentage has improved. Reviewing Fillmore County revealed that no apparent bias exists and all arm's-length sales were available for the measurement of the residential property.

A review of valuation changes of both the sold and unsold properties noted some inconsistencies. Through additional analysis, it was determined that the adjustments made were to equalize the properties from a previous valuation model.

Valuation groups were examined. The review and analysis indicates that the County has adequately identified economic areas for the residential property class. The county's inspection and review cycle for all real property was discussed with the county assessor. The county is on schedule to comply with the six-year inspection and review requirement.

2019 Residential Correlation for Fillmore County

Description of Analysis

Fillmore County stratifies residential property in six valuation groups, based on economic characteristics

Valuation Group	Description
1	Geneva
2	Exeter
3	Fairmont
4	Shickley
5	Small Villages: (incl. Grafton, Milligan, Ohioa and Strang)
6	Rural

For the residential property class, a review of the statistical analysis consists of 116 residential sales, representing all six-valuation groups. Valuation group 1 constitutes about 59% of the sample and this generally reflects the composition of the residential population. All three measures of central tendency for the county are within the acceptable range. The coefficient of dispersion (COD) is low at 9% and is reflective of the county's sales qualification practices. Although the low usability of sales has more than likely affected the COD of the residential statistics, it has not kept the county from recognizing market trends and valuing residential properties accordingly. Review of valuation changes over the past ten years supports that Fillmore County has raised values at a rate that is typical for the region. Geneva has increased an average of 2.3% per year while neighboring second-class cities of Wilber and Hebron have increase 1.8 to 2.75% per year. Only Sutton has increased at a higher pace at 3.8%. The smaller villages in Fillmore County have also increased an average of 1.5% to 2.9% from 2008 to 2018.

Current year assessment changes also reflect market adjustments. The reported assessment actions influenced both the sold properties and the abstract as expected. The 2019 County Abstract of Assessment, (Form 45) compared with the 2018 Certificate of Taxes Levied indicates an overall percentage increase to the class (excluding growth) of 10%, which is similar to the movement of the residential sales

2019 Residential Correlation for Fillmore County

Equalization and Quality of Assessment

The analysis supports that residential assessments are uniform within the class. Although the COD and PRD are not reliable indicators of assessment quality, the analysis supports that the county has achieved equalization. Fillmore County has a written valuation methodology and has updated the three-year plan.

The quality of assessment of the residential property in Fillmore County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	69	97.87	103.14	100.18	07.66	102.95
2	12	97.39	98.01	98.08	03.16	99.93
3	9	93.04	89.19	83.02	19.53	107.43
4	10	94.53	96.01	92.87	12.93	103.38
5	10	94.21	91.67	90.25	09.81	101.57
6	6	95.03	95.85	95.71	05.15	100.15
____ALL____	116	97.37	99.55	97.56	08.76	102.04

Level of Value

Based on analysis of all available information, the level of value of residential property in Fillmore County is 97%.

2019 Commercial Correlation for Fillmore County

Assessment Actions

The county has conducted an inspection and review to update all commercial parcels in Fillmore County. This process included a drive-by inspection and review using and updating the existing records. If changes to the parcel were noticed, on-site and possibly interior inspections were done. The inspection included reviewing the quality and condition of all structures. The listing details, sketches, measurements were all verified or updated and new photos were taken. All parcels were updated using 2017 costing tables. The county reviewed and updated lot values for Exeter, Shickley and Fairmont. All of the appraisal tables are current for the 2019 assessment year.

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately effect the uniform and proportionate valuation of all three-property classes.

The Division reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy. Fillmore County has done an acceptable job in both of these categories. If there were, discrepancies between the scanned Real Estate Transfer Statements (Form 521) and the information in the sales file it was addressed and corrected.

The Division reviews the verification of sales and usability decisions for each sale. The notes in the sales file document the county's usability decisions. 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. Fillmore County's usability of 14% was observed in the county. The disqualified sales had comments and the comments typically provide an explanation of why the sales were disqualified. Fillmore County disqualifies a larger percentage of sales than other similar counties. Low levels of sale utilization may indicate excessive trimming by the county assessor. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of commercial property. Fillmore County disqualifies a number of sales that occur between private individuals without being listed for sale. Further review shows that the utilization percentage has historically trended downward.

Usability	2019	2018	2017	2016	2015	2014	2013	2012	2011
Commercial	14.00%	21.00%	28.00%	34.00%	40.00%	43.00%	39.00%	30.00%	33.57%

Valuation groups were examined. The review and analysis indicates that the County identifies six economic areas for the commercial property class with very few sales. The possibility of combining some of these was discussed with the county assessor. For 2019, the Division's sales analysis will be limited to the commercial class as a whole. Fillmore County has reviewed all

2019 Commercial Correlation for Fillmore County

commercial properties for 2019 using the most current costing tables (2017). Including new commercial photos as part of the six-year cycle. Fillmore County has a written valuation methodology and updated three-year plan.

Lot values were reviewed by analyzing land to building ratios and vacant lot sales. The county reviewed and updated lot values in conjunction with their market analysis for the commercial class of properties. All of the appraisal tables are current for the 2019 assessment year.

Description of Analysis

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

Valuation Group	Description
1	Geneva
2	Exeter
3	Fairmont
4	Shickley
5	Small Villages including Grafton, Milligan, Ohioa and Strang
6	Rural

For the commercial property class, a review of the statistical profile includes seven commercial sales, representing three of the valuation groups. Within the profile, sale prices range from 7,000 dollars to 1.1 million. Of the three measures of central tendency for the county, only the median is within the acceptable range. The mean and weighted mean are skewed by outlying sales. The sample is not considered adequate for the number of sales or representative of the commercial class of properties in the county. The removal of one extreme high sales ratio and one low sale ratio shows the median moves from 100% to 121%. With such a variance in the median ratio with the removal of two sales explains why the small number of sales are unreliable. The calculated median is within the statutory range but will not be relied on in the determination of a level of value.

An additional analysis was done using similar property types from surrounding counties to evaluate Fillmore County's assessed value for commercial property. This analysis took chain businesses which had similar real estate in multiple counties and compared a per-square foot assessed value. The analysis supported that Fillmore County's values were similar to those in surrounding counties. When growth is excluded, valuation change in the commercial class has increased approximately 1.5% per year since 2008. This amount is similar to the movement of the residential class of property and is also similar to the movement of commercial property in both Clay and Saline Counties.

The 2019 County Abstract of Assessment, (Form 45) compared with the 2018 Certificate of Taxes Levied indicates an overall percentage increase to the class of commercial property (excluding growth) of 4%.

2019 Commercial Correlation for Fillmore County

Equalization and Quality of Assessment

For measurement purposes, the commercial sample is unreliable due to the limited number of sales and may not represent the commercial class as a whole or by substratum. Although the sales usability within the county restricts the use of sales for level of value determinations, the analysis supports that commercial properties are equalized with surrounding counties and at an acceptable assessment level.

The quality of assessment of the commercial property in Fillmore County complies with generally accepted mass appraisal techniques.

Level of Value

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

2019 Agricultural Correlation for Fillmore County

Assessment Actions

For 2019, Fillmore County completed all pickup work of new improvements on agricultural parcels. They also updated the land use on all parcels where changes were reported or observed. Agricultural land sales throughout the county were verified, reviewed and analyzed. The verification is done over the phone and is typically followed by a drive-by inspection. Verification of land usage with landowners also includes Farm Service Agency (FSA) maps & Natural Resource District (NRD) information. In 2015, the county assessor analyzed all agricultural land and updated all parcels with new land values for use in 2016. For this current year after review, an adjustment decrease of \$500/ac on all irrigated land and \$300/ac on all dryland. There were no adjustments to grass land.

Assessment Practice Review

An annual comprehensive review of assessment practices is conducted for each county. The purpose of the review is to examine the specific assessment practices of the county to determine compliance for all activities that ultimately affect the uniform and proportionate valuation of all three-property classes.

The Division reviews the transmission of sales data from the county to the sales file to see if it was done on a timely basis and for accuracy. Fillmore County has done an acceptable job in both of these categories. If there were, discrepancies between the scanned Real Estate Transfers Statements (Form 521's) and the information in the sales file it was addressed and corrected.

The Division reviews the verification of sales and usability decisions for each sale. The notes in the sales file document the county's usability decisions. 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. Fillmore County's usability of 45% was observed in the county. The disqualified sales had comments and the comments typically provided an explanation of why the sales were disqualified. The percentage of sales used is acceptable. Reviewing Fillmore 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.

Fillmore County has identified two market groups for the agricultural land class of property. The county's inspection and review cycle for the agricultural land property was discussed with the county assessor. The county is on schedule to comply with the six-year inspection and review requirement.

Fillmore County reviews all the agricultural land sales for any changes in values and land areas to stay current. The inspections are changed and documented on the property record files. Using updated aerial imagery photos, the county reviews to see if any detectable changes have occurred

2019 Agricultural Correlation for Fillmore County

between the current photos and the previously taken photos. The county reviews all available information, such as FSA maps and documents from the NRDs.

Fillmore County values Wetlands Reserve Program (WRP) land at \$1,000 per acre. Site values are as follows: The home site acre is \$15,000 and the next two acres are valued at \$4,000 then \$3,500 per acre. The same appraisal process applied to rural residential homes is used for the farm homes. The county assessor uses a 2017 costing date with Marshall & Swift in conjunction with the six-year inspection and review. Another portion of the assessment practices relates to how rural residential and recreational land use is identified apart from agricultural land within the county. This is determined by the predominate use of the parcel. There are no parcels classified as recreational land in Fillmore County. Fillmore County has no special value applications on file.

Based on all relevant information, the quality of assessment of the agricultural class adheres to professionally accepted mass appraisal standards and has been determined to be in general compliance. Fillmore has a written valuation methodology and updated three-year plan.

Description of Analysis

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

The agricultural statistical sample consists of 44 agricultural sales. All three measures of central tendency are in the range and demonstrate strong support for each other. In reviewing the change in the median over the study period one can observe a relatively decreasing market. Both of the market areas are generally valued at the same percentage of market value.

Another analysis was done where only sales with 80% or more acres of a Majority Land Use (MLU) are included. The 80% MLU irrigated land in Market Area 1 with 28 sales had a median ratio that rounded to 71%. The dryland had only 6 sales and there were no grass land sales so the analysis was inconclusive.

Beyond the statistical analysis, the review included; an overview of the general assessment practices, a comparison of the schedule of values to the surrounding counties, the dollar amount of change of each major land use. In Fillmore County, the number of sales in the study period was sufficient to rely on for most of the statistical calculations. The review of the county's assessment actions produced confidence in the valuations that were produced. Together, the actions and statistics were adequate to determine the level of value for agricultural land.

2019 Agricultural Correlation for Fillmore County

Equalization and Quality of Assessment

The review of agricultural improvements and site acres indicates that these parcels are inspected and reappraised using the same processes that are used for rural residential and other similar property across the county. The quality of assessment of the agricultural property in Fillmore County complies with generally accepted mass appraisal standards.

The analysis supports that Fillmore County has achieved equalization within and across county lines. A comparison of the values used in Fillmore County to adjoining counties demonstrates similar comparability with the values.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	28	70.45	68.74	67.95	14.63	101.16
1	28	70.45	68.74	67.95	14.63	101.16
<u> Dry </u>						
County	6	79.86	83.76	80.93	15.20	103.50
1	2	76.53	76.53	75.80	04.52	100.96
2	4	87.41	87.37	83.28	18.85	104.91
<u> ALL </u>	44	70.90	70.11	68.38	17.39	102.53

Level of Value

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

2019 Opinions of the Property Tax Administrator for Fillmore County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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
Residential Real Property	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	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.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2019 Commission Summary for Fillmore County

Residential Real Property - Current

Number of Sales	116	Median	97.37
Total Sales Price	\$11,457,729	Mean	99.55
Total Adj. Sales Price	\$11,457,729	Wgt. Mean	97.56
Total Assessed Value	\$11,178,320	Average Assessed Value of the Base	\$75,435
Avg. Adj. Sales Price	\$98,774	Avg. Assessed Value	\$96,365

Confidence Interval - Current

95% Median C.I	96.55 to 98.09
95% Wgt. Mean C.I	95.35 to 99.77
95% Mean C.I	95.85 to 103.25
% of Value of the Class of all Real Property Value in the County	9.84
% of Records Sold in the Study Period	3.95
% of Value Sold in the Study Period	5.05

Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	97	94	93.79
2017	106	99	99.15
2016	103	99	99.00
2015	114	98	97.83

2019 Commission Summary for Fillmore County

Commercial Real Property - Current

Number of Sales	7	Median	99.87
Total Sales Price	\$1,424,000	Mean	127.57
Total Adj. Sales Price	\$1,424,000	Wgt. Mean	105.59
Total Assessed Value	\$1,503,535	Average Assessed Value of the Base	\$232,931
Avg. Adj. Sales Price	\$203,429	Avg. Assessed Value	\$214,791

Confidence Interval - Current

95% Median C.I	89.07 to 205.00
95% Wgt. Mean C.I	89.53 to 121.64
95% Mean C.I	88.06 to 167.08
% of Value of the Class of all Real Property Value in the County	5.92
% of Records Sold in the Study Period	1.23
% of Value Sold in the Study Period	1.13

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	5	100	95.82
2017	10	100	96.86
2016	18	100	97.97
2015	24	100	99.01

**30 Fillmore
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 : 116
 Total Sales Price : 11,457,729
 Total Adj. Sales Price : 11,457,729
 Total Assessed Value : 11,178,320
 Avg. Adj. Sales Price : 98,774
 Avg. Assessed Value : 96,365

MEDIAN : 97
 WGT. MEAN : 98
 MEAN : 100
 COD : 08.76
 PRD : 102.04

COV : 20.41
 STD : 20.32
 Avg. Abs. Dev : 08.53
 MAX Sales Ratio : 231.53
 MIN Sales Ratio : 51.42

95% Median C.I. : 96.55 to 98.09
 95% Wgt. Mean C.I. : 95.35 to 99.77
 95% Mean C.I. : 95.85 to 103.25

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-16 To 31-DEC-16	10	96.01	95.46	97.23	04.30	98.18	79.63	103.60	93.04 to 99.73	118,325	115,047	
01-JAN-17 To 31-MAR-17	11	96.50	108.17	101.58	15.59	106.49	87.65	213.69	91.40 to 106.77	89,227	90,641	
01-APR-17 To 30-JUN-17	12	96.52	92.62	93.45	06.36	99.11	65.38	102.18	86.67 to 98.58	132,527	123,848	
01-JUL-17 To 30-SEP-17	15	100.13	101.56	98.97	07.45	102.62	84.87	146.33	94.81 to 102.61	110,800	109,660	
01-OCT-17 To 31-DEC-17	12	101.01	109.91	108.28	18.58	101.51	59.43	231.53	95.89 to 102.17	65,433	70,849	
01-JAN-18 To 31-MAR-18	16	99.43	102.33	99.51	06.51	102.83	93.38	136.71	95.03 to 102.39	88,753	88,319	
01-APR-18 To 30-JUN-18	18	95.20	94.77	94.18	06.90	100.63	51.42	131.06	93.40 to 97.72	100,328	94,488	
01-JUL-18 To 30-SEP-18	22	97.53	95.74	95.38	05.78	100.38	53.22	112.74	96.13 to 100.31	92,250	87,984	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	48	96.70	99.57	97.44	08.58	102.19	65.38	213.69	95.02 to 99.55	112,856	109,971	
01-OCT-17 To 30-SEP-18	68	97.59	99.53	97.67	08.85	101.90	51.42	231.53	96.91 to 99.21	88,833	86,761	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	50	97.52	102.87	99.19	12.16	103.71	59.43	231.53	96.48 to 100.59	100,381	99,567	
<u>ALL</u>	116	97.37	99.55	97.56	08.76	102.04	51.42	231.53	96.55 to 98.09	98,774	96,365	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	69	97.87	103.14	100.18	07.66	102.95	87.88	231.53	96.98 to 100.14	107,913	108,113	
2	12	97.39	98.01	98.08	03.16	99.93	93.38	108.17	95.02 to 101.13	65,679	64,420	
3	9	93.04	89.19	83.02	19.53	107.43	51.42	132.88	53.22 to 104.23	75,278	62,498	
4	10	94.53	96.01	92.87	12.93	103.38	65.38	146.33	76.51 to 102.05	93,850	87,163	
5	10	94.21	91.67	90.25	09.81	101.57	59.43	121.00	79.63 to 99.65	49,755	44,904	
6	6	95.03	95.85	95.71	05.15	100.15	87.65	106.21	87.65 to 106.21	185,000	177,056	
<u>ALL</u>	116	97.37	99.55	97.56	08.76	102.04	51.42	231.53	96.55 to 98.09	98,774	96,365	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	116	97.37	99.55	97.56	08.76	102.04	51.42	231.53	96.55 to 98.09	98,774	96,365	
06												
07												
<u>ALL</u>	116	97.37	99.55	97.56	08.76	102.04	51.42	231.53	96.55 to 98.09	98,774	96,365	

**30 Fillmore
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 : 116
 Total Sales Price : 11,457,729
 Total Adj. Sales Price : 11,457,729
 Total Assessed Value : 11,178,320
 Avg. Adj. Sales Price : 98,774
 Avg. Assessed Value : 96,365

MEDIAN : 97
 WGT. MEAN : 98
 MEAN : 100
 COD : 08.76
 PRD : 102.04

COV : 20.41
 STD : 20.32
 Avg. Abs. Dev : 08.53
 MAX Sales Ratio : 231.53
 MIN Sales Ratio : 51.42

95% Median C.I. : 96.55 to 98.09
 95% Wgt. Mean C.I. : 95.35 to 99.77
 95% Mean C.I. : 95.85 to 103.25

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	1	132.88	132.88	132.88	00.00	100.00	132.88	132.88	N/A	12,000	15,945	
Less Than 30,000	9	102.18	108.90	108.91	13.99	99.99	79.63	136.71	94.22 to 132.88	21,284	23,181	
___Ranges Excl. Low \$___												
Greater Than 4,999	116	97.37	99.55	97.56	08.76	102.04	51.42	231.53	96.55 to 98.09	98,774	96,365	
Greater Than 14,999	115	97.35	99.26	97.52	08.52	101.78	51.42	231.53	96.55 to 98.02	99,528	97,064	
Greater Than 29,999	107	97.17	98.76	97.37	08.11	101.43	51.42	231.53	96.48 to 97.93	105,291	102,520	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	1	132.88	132.88	132.88	00.00	100.00	132.88	132.88	N/A	12,000	15,945	
15,000 TO 29,999	8	101.66	105.91	107.31	12.05	98.70	79.63	136.71	79.63 to 136.71	22,444	24,086	
30,000 TO 59,999	26	100.07	104.98	104.51	12.34	100.45	59.43	213.69	95.27 to 102.17	45,288	47,329	
60,000 TO 99,999	37	96.48	96.87	95.74	10.42	101.18	51.42	231.53	95.03 to 97.57	74,023	70,872	
100,000 TO 149,999	19	96.13	96.19	96.07	03.98	100.12	86.67	102.61	93.04 to 100.31	124,553	119,655	
150,000 TO 249,999	22	97.57	96.87	96.93	02.79	99.94	83.55	106.21	96.55 to 98.58	183,715	178,068	
250,000 TO 499,999	3	98.46	98.31	98.34	00.89	99.97	96.91	99.55	N/A	313,867	308,647	
500,000 TO 999,999												
1,000,000 +												
___ALL___	116	97.37	99.55	97.56	08.76	102.04	51.42	231.53	96.55 to 98.09	98,774	96,365	

**30 Fillmore
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 : 7
 Total Sales Price : 1,424,000
 Total Adj. Sales Price : 1,424,000
 Total Assessed Value : 1,503,535
 Avg. Adj. Sales Price : 203,429
 Avg. Assessed Value : 214,791

MEDIAN : 100
 WGT. MEAN : 106
 MEAN : 128
 COD : 30.97
 PRD : 120.82

COV : 33.49
 STD : 42.72
 Avg. Abs. Dev : 30.93
 MAX Sales Ratio : 205.00
 MIN Sales Ratio : 89.07

95% Median C.I. : 89.07 to 205.00
 95% Wgt. Mean C.I. : 89.53 to 121.64
 95% Mean C.I. : 88.06 to 167.08

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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											
01-JAN-16 To 31-MAR-16	1	205.00	205.00	205.00	00.00	100.00	205.00	205.00	N/A	7,000	14,350
01-APR-16 To 30-JUN-16											
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16	1	99.49	99.49	99.49	00.00	100.00	99.49	99.49	N/A	47,000	46,760
01-JAN-17 To 31-MAR-17											
01-APR-17 To 30-JUN-17											
01-JUL-17 To 30-SEP-17	1	89.07	89.07	89.07	00.00	100.00	89.07	89.07	N/A	52,500	46,760
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18	3	141.49	133.23	137.31	13.77	97.03	99.87	158.34	N/A	72,500	99,548
01-APR-18 To 30-JUN-18	1	99.73	99.73	99.73	00.00	100.00	99.73	99.73	N/A	1,100,000	1,097,020
01-JUL-18 To 30-SEP-18											
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	1	205.00	205.00	205.00	00.00	100.00	205.00	205.00	N/A	7,000	14,350
01-OCT-16 To 30-SEP-17	2	94.28	94.28	93.99	05.53	100.31	89.07	99.49	N/A	49,750	46,760
01-OCT-17 To 30-SEP-18	4	120.68	124.86	105.93	20.77	117.87	99.73	158.34	N/A	329,375	348,916
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	2	152.25	152.25	113.17	34.65	134.53	99.49	205.00	N/A	27,000	30,555
01-JAN-17 To 31-DEC-17	1	89.07	89.07	89.07	00.00	100.00	89.07	89.07	N/A	52,500	46,760
<u>ALL</u>	7	99.87	127.57	105.59	30.97	120.82	89.07	205.00	89.07 to 205.00	203,429	214,791

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	6	99.80	114.67	105.09	18.61	109.12	89.07	158.34	89.07 to 158.34	236,167	248,198
3	1	205.00	205.00	205.00	00.00	100.00	205.00	205.00	N/A	7,000	14,350
<u>ALL</u>	7	99.87	127.57	105.59	30.97	120.82	89.07	205.00	89.07 to 205.00	203,429	214,791

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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 : 7
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MEDIAN : 100
 WGT. MEAN : 106
 MEAN : 128
 COD : 30.97
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COV : 33.49
 STD : 42.72
 Avg. Abs. Dev : 30.93
 MAX Sales Ratio : 205.00
 MIN Sales Ratio : 89.07

95% Median C.I. : 89.07 to 205.00
 95% Wgt. Mean C.I. : 89.53 to 121.64
 95% Mean C.I. : 88.06 to 167.08

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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	7	99.87	127.57	105.59	30.97	120.82	89.07	205.00	89.07 to 205.00	203,429	214,791
04											
<u>ALL</u>	<u>7</u>	<u>99.87</u>	<u>127.57</u>	<u>105.59</u>	<u>30.97</u>	<u>120.82</u>	<u>89.07</u>	<u>205.00</u>	<u>89.07 to 205.00</u>	<u>203,429</u>	<u>214,791</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	205.00	205.00	205.00	00.00	100.00	205.00	205.00	N/A	7,000	14,350
Less Than 30,000	1	205.00	205.00	205.00	00.00	100.00	205.00	205.00	N/A	7,000	14,350
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	7	99.87	127.57	105.59	30.97	120.82	89.07	205.00	89.07 to 205.00	203,429	214,791
Greater Than 14,999	6	99.80	114.67	105.09	18.61	109.12	89.07	158.34	89.07 to 158.34	236,167	248,198
Greater Than 29,999	6	99.80	114.67	105.09	18.61	109.12	89.07	158.34	89.07 to 158.34	236,167	248,198
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	205.00	205.00	205.00	00.00	100.00	205.00	205.00	N/A	7,000	14,350
15,000 TO 29,999											
30,000 TO 59,999	4	99.68	111.69	107.75	17.47	103.66	89.07	158.34	N/A	41,750	44,984
60,000 TO 99,999											
100,000 TO 149,999											
150,000 TO 249,999	1	141.49	141.49	141.49	00.00	100.00	141.49	141.49	N/A	150,000	212,230
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +	1	99.73	99.73	99.73	00.00	100.00	99.73	99.73	N/A	1,100,000	1,097,020
<u>ALL</u>	<u>7</u>	<u>99.87</u>	<u>127.57</u>	<u>105.59</u>	<u>30.97</u>	<u>120.82</u>	<u>89.07</u>	<u>205.00</u>	<u>89.07 to 205.00</u>	<u>203,429</u>	<u>214,791</u>

30 Fillmore
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 : 7
 Total Sales Price : 1,424,000
 Total Adj. Sales Price : 1,424,000
 Total Assessed Value : 1,503,535
 Avg. Adj. Sales Price : 203,429
 Avg. Assessed Value : 214,791

MEDIAN : 100
 WGT. MEAN : 106
 MEAN : 128
 COD : 30.97
 PRD : 120.82

COV : 33.49
 STD : 42.72
 Avg. Abs. Dev : 30.93
 MAX Sales Ratio : 205.00
 MIN Sales Ratio : 89.07

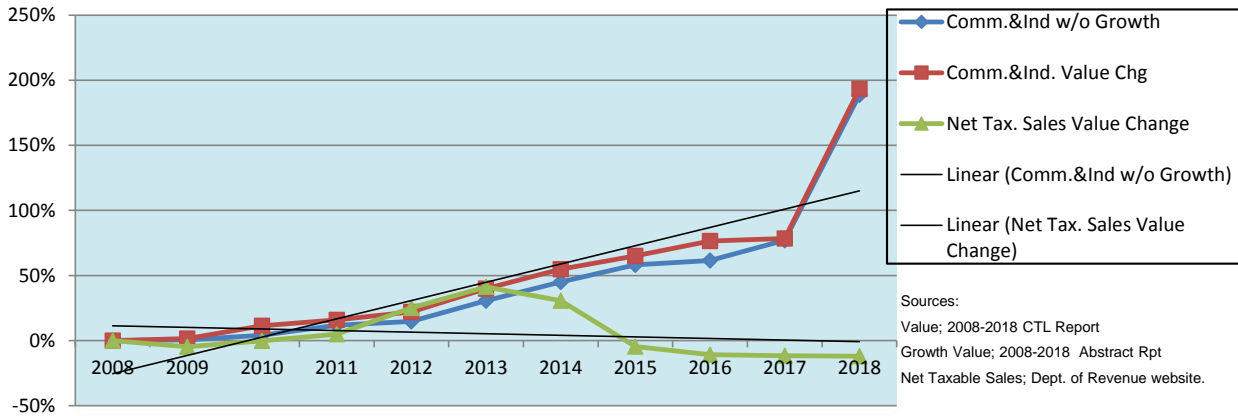
95% Median C.I. : 89.07 to 205.00
 95% Wgt. Mean C.I. : 89.53 to 121.64
 95% Mean C.I. : 88.06 to 167.08

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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
Blank	1	99.49	99.49	99.49	00.00	100.00	99.49	99.49	N/A	47,000	46,760
344	2	129.11	129.11	128.02	22.65	100.85	99.87	158.34	N/A	33,750	43,208
352	2	120.61	120.61	104.74	17.31	115.15	99.73	141.49	N/A	625,000	654,625
353	1	89.07	89.07	89.07	00.00	100.00	89.07	89.07	N/A	52,500	46,760
406	1	205.00	205.00	205.00	00.00	100.00	205.00	205.00	N/A	7,000	14,350
<u>ALL</u>	<u>7</u>	99.87	127.57	105.59	30.97	120.82	89.07	205.00	89.07 to 205.00	203,429	214,791

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 43,720,360	\$ 1,103,875		\$ 42,616,485	--	\$ 38,611,063	--
2009	\$ 44,350,675	\$ 378,770	0.85%	\$ 43,971,905	0.58%	\$ 36,798,864	-4.69%
2010	\$ 48,686,600	\$ 3,184,830	6.54%	\$ 45,501,770	2.60%	\$ 38,553,605	4.77%
2011	\$ 50,677,280	\$ 1,787,200	3.53%	\$ 48,890,080	0.42%	\$ 40,528,453	5.12%
2012	\$ 53,334,845	\$ 3,148,817	5.90%	\$ 50,186,028	-0.97%	\$ 48,319,842	19.22%
2013	\$ 61,133,962	\$ 4,005,020	6.55%	\$ 57,128,942	7.11%	\$ 54,518,292	12.83%
2014	\$ 67,672,165	\$ 4,236,470	6.26%	\$ 63,435,695	3.77%	\$ 50,444,585	-7.47%
2015	\$ 72,170,510	\$ 2,996,115	4.15%	\$ 69,174,395	2.22%	\$ 36,821,124	-27.01%
2016	\$ 77,190,125	\$ 6,533,770	8.46%	\$ 70,656,355	-2.10%	\$ 34,410,027	-6.55%
2017	\$ 77,983,705	\$ 581,975	0.75%	\$ 77,401,730	0.27%	\$ 34,093,177	-0.92%
2018	\$ 128,246,830	\$ 2,006,180	1.56%	\$ 126,240,650	61.88%	\$ 33,975,393	-0.35%
Ann %chg		11.36%		Average	7.58%	-1.27%	-0.50%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2008	-	-	-
2009	0.58%	1.44%	-4.69%
2010	4.07%	11.36%	-0.15%
2011	11.82%	15.91%	4.97%
2012	14.79%	21.99%	25.15%
2013	30.67%	39.83%	41.20%
2014	45.09%	54.78%	30.65%
2015	58.22%	65.07%	-4.64%
2016	61.61%	76.55%	-10.88%
2017	77.04%	78.37%	-11.70%
2018	188.75%	193.33%	-12.01%

County Number	30
County Name	Fillmore

30 Fillmore

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

AGRICULTURAL LAND

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

Number of Sales : 44
 Total Sales Price : 38,988,611
 Total Adj. Sales Price : 38,988,611
 Total Assessed Value : 26,661,552
 Avg. Adj. Sales Price : 886,105
 Avg. Assessed Value : 605,944

MEDIAN : 71
 WGT. MEAN : 68
 MEAN : 70
 COD : 17.39
 PRD : 102.53

COV : 27.93
 STD : 19.58
 Avg. Abs. Dev : 12.33
 MAX Sales Ratio : 112.61
 MIN Sales Ratio : 00.00

95% Median C.I. : 65.68 to 77.93
 95% Wgt. Mean C.I. : 65.25 to 71.52
 95% Mean C.I. : 64.32 to 75.90

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-15 To 31-DEC-15	3	78.82	73.57	74.10	07.42	99.28	62.16	79.72	N/A	794,257	588,513	
01-JAN-16 To 31-MAR-16	6	63.84	62.76	61.70	10.51	101.72	53.51	71.34	53.51 to 71.34	1,394,900	860,598	
01-APR-16 To 30-JUN-16	3	65.03	65.51	65.48	01.14	100.05	64.64	66.87	N/A	1,461,240	956,888	
01-JUL-16 To 30-SEP-16	2	66.77	66.77	66.53	05.51	100.36	63.09	70.44	N/A	1,425,600	948,490	
01-OCT-16 To 31-DEC-16	6	68.71	73.28	72.31	12.20	101.34	62.07	95.74	62.07 to 95.74	761,200	550,444	
01-JAN-17 To 31-MAR-17	3	73.44	71.77	71.25	06.35	100.73	63.95	77.93	N/A	1,355,467	965,778	
01-APR-17 To 30-JUN-17	4	69.73	71.29	76.25	15.67	93.50	54.34	91.36	N/A	500,743	381,808	
01-JUL-17 To 30-SEP-17	2	81.27	81.27	81.93	01.57	99.19	79.99	82.55	N/A	494,500	405,160	
01-OCT-17 To 31-DEC-17	4	72.06	58.24	57.31	35.55	101.62	00.00	88.83	N/A	619,795	355,185	
01-JAN-18 To 31-MAR-18	6	79.49	82.00	78.02	07.89	105.10	74.97	95.09	74.97 to 95.09	789,500	615,994	
01-APR-18 To 30-JUN-18	5	75.17	66.00	60.68	36.60	108.77	00.00	112.61	N/A	431,954	262,105	
01-JUL-18 To 30-SEP-18												
<u>Study Yrs</u>												
01-OCT-15 To 30-SEP-16	14	65.95	66.24	65.03	08.79	101.86	53.51	79.72	59.97 to 71.34	1,284,792	835,484	
01-OCT-16 To 30-SEP-17	15	73.07	73.51	73.44	11.85	100.10	54.34	95.74	65.68 to 79.99	775,038	569,170	
01-OCT-17 To 30-SEP-18	15	76.90	70.33	68.55	24.21	102.60	00.00	112.61	65.24 to 87.64	625,063	428,482	
<u>Calendar Yrs</u>												
01-JAN-16 To 31-DEC-16	17	66.87	67.43	65.61	08.97	102.77	53.51	95.74	62.07 to 70.46	1,186,560	778,464	
01-JAN-17 To 31-DEC-17	13	73.44	68.92	69.78	18.49	98.77	00.00	91.36	63.95 to 82.55	733,658	511,971	
<u>ALL</u>	44	70.90	70.11	68.38	17.39	102.53	00.00	112.61	65.68 to 77.93	886,105	605,944	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	38	70.90	68.48	67.89	16.73	100.87	00.00	95.74	65.24 to 76.90	966,884	656,391	
2	6	73.34	80.47	76.49	20.92	105.20	62.07	112.61	62.07 to 112.61	374,506	286,447	
<u>ALL</u>	44	70.90	70.11	68.38	17.39	102.53	00.00	112.61	65.68 to 77.93	886,105	605,944	

30 Fillmore
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 : 44
Total Sales Price : 38,988,611
Total Adj. Sales Price : 38,988,611
Total Assessed Value : 26,661,552
Avg. Adj. Sales Price : 886,105
Avg. Assessed Value : 605,944

MEDIAN : 71
WGT. MEAN : 68
MEAN : 70
COD : 17.39
PRD : 102.53

COV : 27.93
STD : 19.58
Avg. Abs. Dev : 12.33
MAX Sales Ratio : 112.61
MIN Sales Ratio : 00.00

95% Median C.I. : 65.68 to 77.93
95% Wgt. Mean C.I. : 65.25 to 71.52
95% Mean C.I. : 64.32 to 75.90

Printed:3/20/2019 11:15:44AM

95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	8	72.39	63.62	64.46	22.31	98.70	00.00	88.83	00.00 to 88.83	1,111,038	716,158
1	8	72.39	63.62	64.46	22.31	98.70	00.00	88.83	00.00 to 88.83	1,111,038	716,158
Dry											
County	3	79.99	88.56	85.89	16.48	103.11	73.07	112.61	N/A	277,757	238,557
1	2	76.53	76.53	75.80	04.52	100.96	73.07	79.99	N/A	302,500	229,308
2	1	112.61	112.61	112.61	00.00	100.00	112.61	112.61	N/A	228,270	257,055
ALL	44	70.90	70.11	68.38	17.39	102.53	00.00	112.61	65.68 to 77.93	886,105	605,944

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	28	70.45	68.74	67.95	14.63	101.16	00.00	91.36	64.64 to 76.90	1,136,099	771,955
1	28	70.45	68.74	67.95	14.63	101.16	00.00	91.36	64.64 to 76.90	1,136,099	771,955
Dry											
County	6	79.86	83.76	80.93	15.20	103.50	62.07	112.61	62.07 to 112.61	321,378	260,098
1	2	76.53	76.53	75.80	04.52	100.96	73.07	79.99	N/A	302,500	229,308
2	4	87.41	87.37	83.28	18.85	104.91	62.07	112.61	N/A	330,818	275,494
ALL	44	70.90	70.11	68.38	17.39	102.53	00.00	112.61	65.68 to 77.93	886,105	605,944

Fillmore County 2019 Average Acre Value Comparison

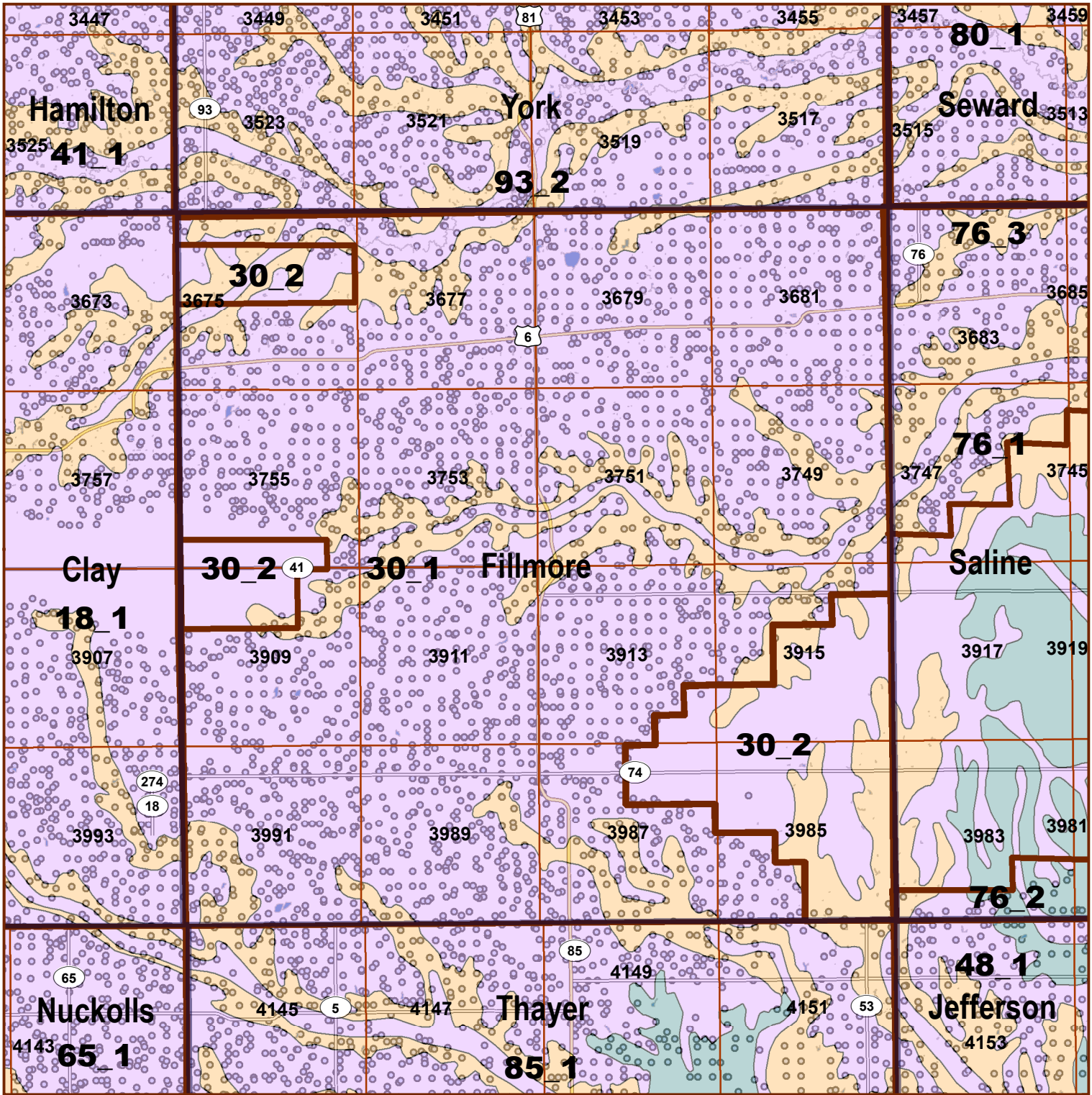
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Fillmore	1	6500	6400	6300	6200	5900	n/a	5500	5350	6274
Clay	1	6130	6130	6005	6005	5555	n/a	5425	5425	5997
Hamilton	1	6349	6190	5698	5300	5198	5100	5086	5089	6059
Saline	3	6797	6674	6671	6596	6297	5500	5494	5243	6520
Seward	1	7400	7300	7050	7000	6700	0	5150	4640	6874
Thayer	1	6500	6375	6300	6175	5850	5675	5550	5550	6162
York	1	7000	6900	6400	6300	6100	n/a	5890	5890	6723
Fillmore	2	6500	6400	6300	6200	5900	5700	5500	5350	6284
Clay	1	6130	6130	6005	6005	5555	n/a	5425	5425	5997
Saline	1	4700	4677	3849	3849	3799	3800	3650	3650	4215
Thayer	1	6500	6375	6300	6175	5850	5675	5550	5550	6162

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Fillmore	1	3755	3715	3615	3565	3395	n/a	3120	3055	3602
Clay	1	2760	2525	2435	2360	2285	n/a	2210	2210	2488
Hamilton	1	4900	4900	4800	4800	4700	4700	4600	4600	4824
Saline	3	4295	4291	3949	3892	3818	3398	3392	3249	3974
Seward	1	5600	5500	5100	5100	5000	3700	3600	2900	4953
Thayer	1	3650	3650	3475	3475	3000	3000	2925	2925	3397
York	1	5000	5000	4700	4700	4500	n/a	4400	4400	4800
Fillmore	2	3455	3405	3305	3225	3090	2950	2815	2755	3306
Clay	1	2760	2525	2435	2360	2285	n/a	2210	2210	2488
Saline	1	3622	3549	3449	3400	3373	3302	3224	3115	3440
Thayer	1	3650	3650	3475	3475	3000	3000	2925	2925	3397

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Fillmore	1	1660	1640	1580	1520	1500	n/a	1400	1400	1483
Clay	1	1385	1385	1385	1385	1315	n/a	1315	1175	1269
Hamilton	1	2300	2300	2200	2200	2100	2100	2000	2000	2081
Saline	3	1974	1999	1973	1974	1925	1724	1698	1598	1802
Seward	1	2101	2096	2002	2000	1799	1800	1701	1600	1743
Thayer	1	1420	1420	1400	1385	1385	1385	1385	1370	1386
York	1	1851	1768	1671	1657	1570	n/a	1412	1404	1506
Fillmore	2	1660	1640	1580	1520	1500	1420	1400	1400	1494
Clay	1	1385	1385	1385	1385	1315	n/a	1315	1175	1269
Saline	1	1989	1998	1974	1974	1924	1701	1699	1589	1799
Thayer	1	1420	1420	1400	1385	1385	1385	1385	1370	1386

County	Mkt Area	CRP	TIMBER	WASTE
Fillmore	1	1524	n/a	392
Clay	1	n/a	n/a	n/a
Hamilton	1	n/a	n/a	900
Saline	3	n/a	519	107
Seward	1	2550	600	100
Thayer	1	2534	500	200
York	1	n/a	n/a	600
Fillmore	2	1540	n/a	600
Clay	1	n/a	n/a	n/a
Saline	1	n/a	517	100
Thayer	1	2534	500	200

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.



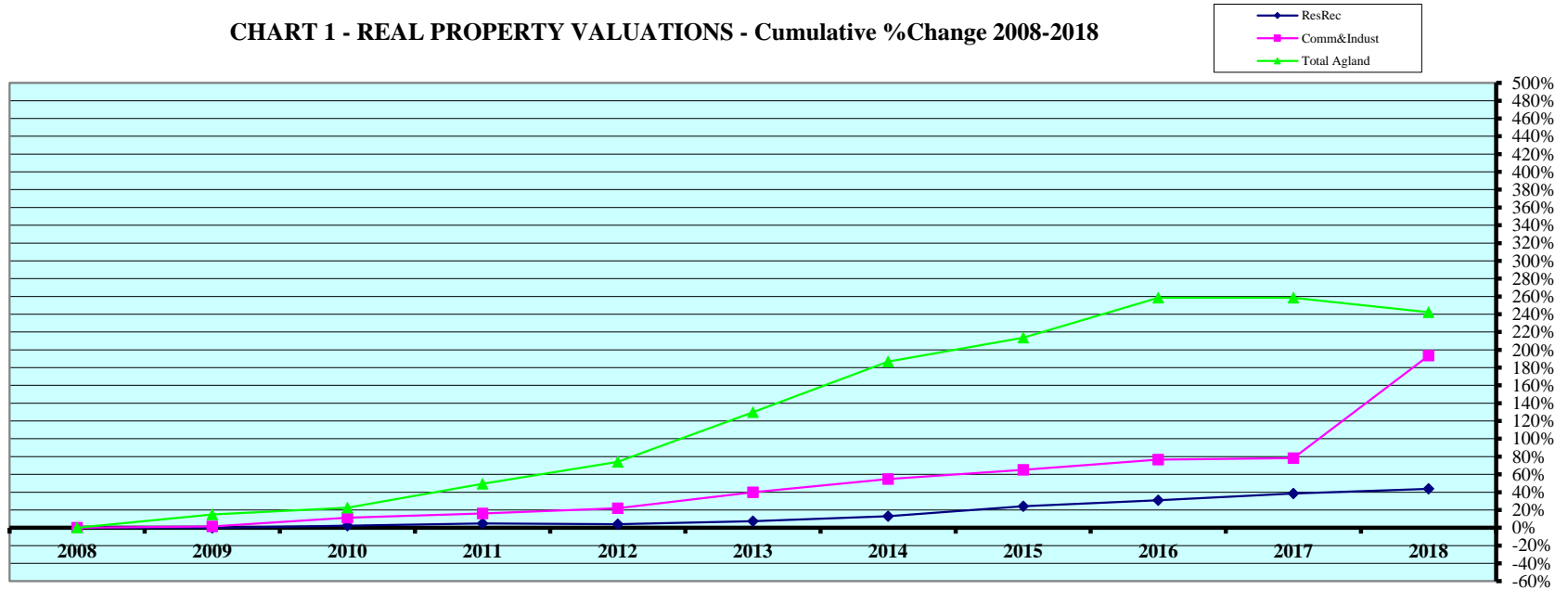
Legend

- 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

Fillmore County Map



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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	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	134,153,381	--	--	--	43,720,360	--	--	--	569,294,630	--	--	--
2009	134,047,566	-105,815	-0.08%	-0.08%	44,350,675	630,315	1.44%	1.44%	654,110,735	84,816,105	14.90%	14.90%
2010	137,309,140	3,261,574	2.43%	2.35%	48,686,600	4,335,925	9.78%	11.36%	697,386,255	43,275,520	6.62%	22.50%
2011	140,522,840	3,213,700	2.34%	4.75%	50,677,280	1,990,680	4.09%	15.91%	850,782,210	153,395,955	22.00%	49.44%
2012	139,347,735	-1,175,105	-0.84%	3.87%	53,334,845	2,657,565	5.24%	21.99%	991,174,565	140,392,355	16.50%	74.11%
2013	143,949,733	4,601,998	3.30%	7.30%	61,133,962	7,799,117	14.62%	39.83%	1,308,528,885	317,354,320	32.02%	129.85%
2014	151,618,607	7,668,874	5.33%	13.02%	67,672,165	6,538,203	10.69%	54.78%	1,631,796,795	323,267,910	24.70%	186.63%
2015	166,481,550	14,862,943	9.80%	24.10%	72,170,510	4,498,345	6.65%	65.07%	1,785,836,815	154,040,020	9.44%	213.69%
2016	175,437,795	8,956,245	5.38%	30.77%	77,190,125	5,019,615	6.96%	76.55%	2,040,379,140	254,542,325	14.25%	258.40%
2017	185,833,450	10,395,655	5.93%	38.52%	77,983,705	793,580	1.03%	78.37%	2,040,688,725	309,585	0.02%	258.46%
2018	192,751,235	6,917,785	3.72%	43.68%	128,246,830	50,263,125	64.45%	193.33%	1,947,529,505	-93,159,220	-4.57%	242.10%

Rate Annual %chg: Residential & Recreational **3.69%**

Commercial & Industrial **11.36%**

Agricultural Land **13.09%**

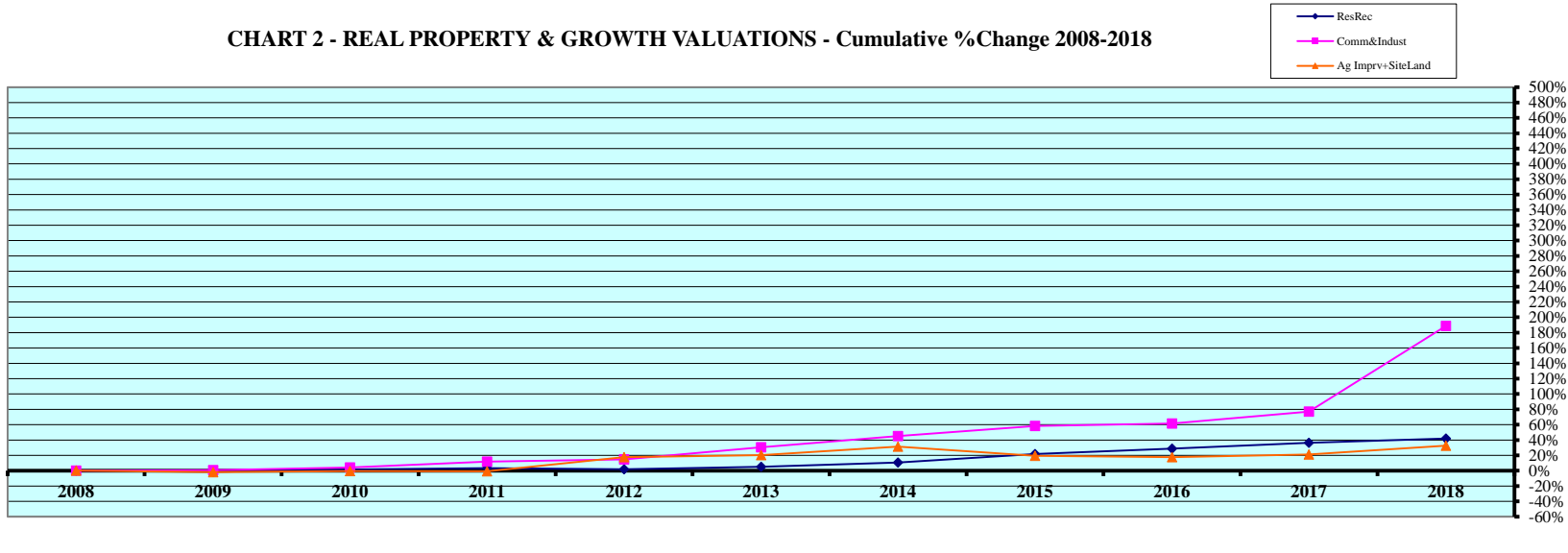
Cnty# **30**
County **FILLMORE**

CHART 1

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

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 ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	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	134,153,381	2,162,235	1.61%	131,991,146	--	--	43,720,360	1,103,875	2.52%	42,616,485	--	--
2009	134,047,566	1,803,545	1.35%	132,244,021	-1.42%	-1.42%	44,350,675	378,770	0.85%	43,971,905	0.58%	0.58%
2010	137,309,140	998,110	0.73%	136,311,030	1.69%	1.61%	48,686,600	3,184,830	6.54%	45,501,770	2.60%	4.07%
2011	140,522,840	1,887,680	1.34%	138,635,160	0.97%	3.34%	50,677,280	1,787,200	3.53%	48,890,080	0.42%	11.82%
2012	139,347,735	2,504,614	1.80%	136,843,121	-2.62%	2.00%	53,334,845	3,148,817	5.90%	50,186,028	-0.97%	14.79%
2013	143,949,733	2,814,080	1.95%	141,135,653	1.28%	5.20%	61,133,962	4,005,020	6.55%	57,128,942	7.11%	30.67%
2014	151,618,607	3,236,605	2.13%	148,382,002	3.08%	10.61%	67,672,165	4,236,470	6.26%	63,435,695	3.77%	45.09%
2015	166,481,550	3,188,530	1.92%	163,293,020	7.70%	21.72%	72,170,510	2,996,115	4.15%	69,174,395	2.22%	58.22%
2016	175,437,795	2,592,405	1.48%	172,845,390	3.82%	28.84%	77,190,125	6,533,770	8.46%	70,656,355	-2.10%	61.61%
2017	185,833,450	2,790,020	1.50%	183,043,430	4.34%	36.44%	77,983,705	581,975	0.75%	77,401,730	0.27%	77.04%
2018	192,751,235	2,366,395	1.23%	190,384,840	2.45%	41.92%	128,246,830	2,006,180	1.56%	126,240,650	61.88%	188.75%
Rate Ann%chg	3.69%						11.36%					
							C & I w/o growth					
							7.58%					

Tax Year	Ag Improvements & Site Land ⁽¹⁾			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	33,191,030	30,129,025	63,320,055	915,655	1.45%	62,404,400	--	--
2009	32,809,835	31,142,353	63,952,188	1,802,605	2.82%	62,149,583	-1.85%	-1.85%
2010	32,507,570	32,220,188	64,727,758	1,723,967	2.66%	63,003,791	-1.48%	-0.50%
2011	31,989,135	35,901,094	67,890,229	4,983,755	7.34%	62,906,474	-2.81%	-0.65%
2012	33,834,765	44,483,786	78,318,551	3,787,150	4.84%	74,531,401	9.78%	17.71%
2013	34,194,405	46,756,001	80,950,406	4,754,600	5.87%	76,195,806	-2.71%	20.33%
2014	35,613,845	52,818,706	88,432,551	5,174,880	5.85%	83,257,671	2.85%	31.49%
2015	26,917,900	51,407,368	78,325,268	2,797,960	3.57%	75,527,308	-14.59%	19.28%
2016	26,204,620	50,896,815	77,101,435	2,553,344	3.31%	74,548,091	-4.82%	17.73%
2017	26,289,175	52,947,590	79,236,765	2,566,315	3.24%	76,670,450	-0.56%	21.08%
2018	30,321,670	56,447,590	86,769,260	2,787,845	3.21%	83,981,415	5.99%	32.63%
Rate Ann%chg	-0.90%	6.48%	3.20%	Ag Imprv+Site w/o growth			-1.02%	

(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.

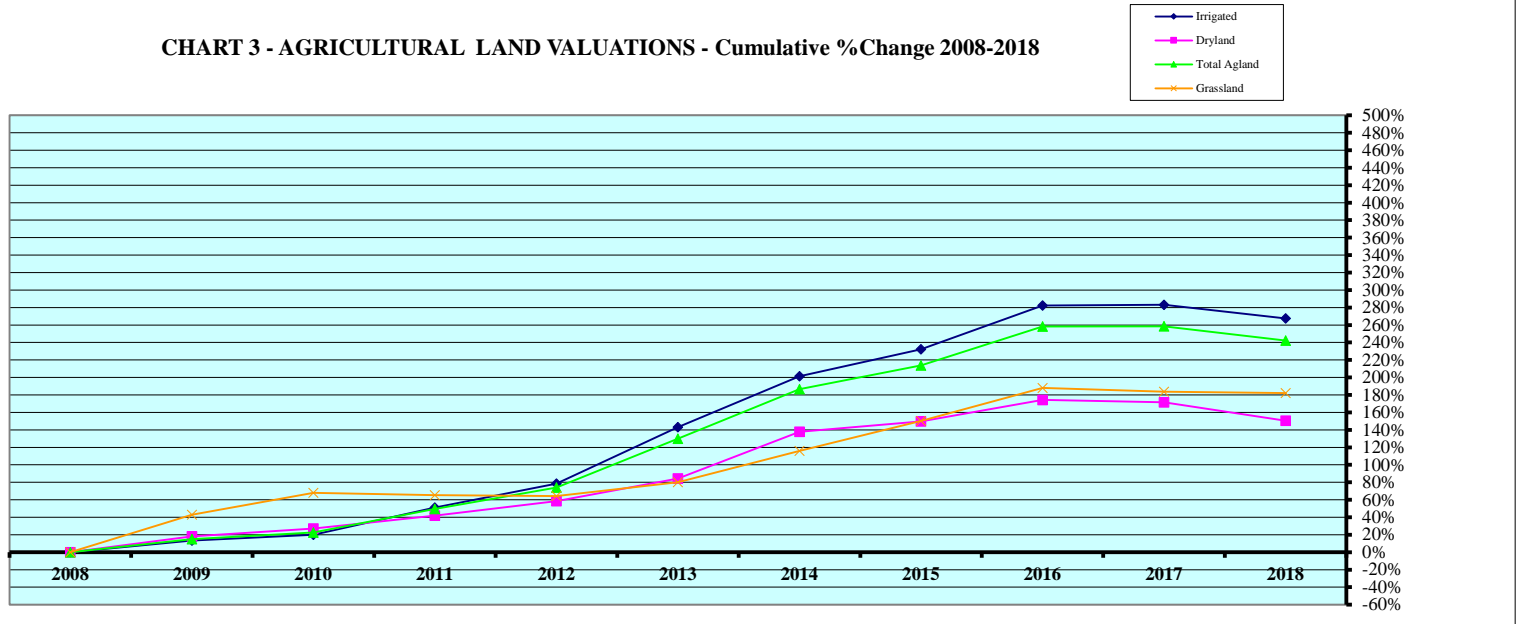
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

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

Cnty#	30
County	FILLMORE

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	442,436,585	--	--	--	113,565,600	--	--	--	12,735,205	--	--	--
2009	501,086,385	58,649,800	13.26%	13.26%	134,252,240	20,686,640	18.22%	18.22%	18,207,700	5,472,495	42.97%	42.97%
2010	531,004,670	29,918,285	5.97%	20.02%	144,365,565	10,113,325	7.53%	27.12%	21,373,885	3,166,185	17.39%	67.83%
2011	668,040,405	137,035,735	25.81%	50.99%	161,039,905	16,674,340	11.55%	41.80%	21,056,625	-317,260	-1.48%	65.34%
2012	789,425,535	121,385,130	18.17%	78.43%	180,007,610	18,967,705	11.78%	58.51%	20,904,405	-152,220	-0.72%	64.15%
2013	1,075,469,440	286,043,905	36.23%	143.08%	209,264,815	29,257,205	16.25%	84.27%	22,943,115	2,038,710	9.75%	80.16%
2014	1,333,514,770	258,045,330	23.99%	201.40%	269,950,525	60,685,710	29.00%	137.70%	27,499,205	4,556,090	19.86%	115.93%
2015	1,469,480,735	135,965,965	10.20%	232.13%	283,454,800	13,504,275	5.00%	149.60%	31,865,180	4,365,975	15.88%	150.21%
2016	1,691,182,320	221,701,585	15.09%	282.24%	311,529,860	28,075,060	9.90%	174.32%	36,678,345	4,813,165	15.10%	188.01%
2017	1,695,259,955	4,077,635	0.24%	283.16%	308,349,325	-3,180,535	-1.02%	171.52%	36,114,610	-563,735	-1.54%	183.58%
2018	1,626,145,485	-69,114,470	-4.08%	267.54%	284,545,770	-23,803,555	-7.72%	150.56%	35,926,980	-187,630	-0.52%	182.11%

Rate Ann.%chg: Irrigated **13.90%** Dryland **9.62%** Grassland **10.93%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2008	78,735	--	--	--	478,505	--	--	--	569,294,630	--	--	--
2009	80,715	1,980	2.51%	2.51%	483,695	5,190	1.08%	1.08%	654,110,735	84,816,105	14.90%	14.90%
2010	158,195	77,480	95.99%	100.92%	483,940	245	0.05%	1.14%	697,386,255	43,275,520	6.62%	22.50%
2011	170,735	12,540	7.93%	116.85%	474,540	-9,400	-1.94%	-0.83%	850,782,210	153,395,955	22.00%	49.44%
2012	307,530	136,795	80.12%	290.59%	529,485	54,945	11.58%	10.65%	991,174,565	140,392,355	16.50%	74.11%
2013	321,870	14,340	4.66%	308.80%	529,645	160	0.03%	10.69%	1,308,528,885	317,354,320	32.02%	129.85%
2014	322,100	230	0.07%	309.09%	510,195	-19,450	-3.67%	6.62%	1,631,796,795	323,267,910	24.70%	186.63%
2015	603,870	281,770	87.48%	666.97%	432,230	-77,965	-15.28%	-9.67%	1,785,836,815	154,040,020	9.44%	213.69%
2016	617,720	13,850	2.29%	684.56%	370,895	-61,335	-14.19%	-22.49%	2,040,379,140	254,542,325	14.25%	258.40%
2017	594,700	-23,020	-3.73%	655.32%	370,135	-760	-0.20%	-22.65%	2,040,688,725	309,585	0.02%	258.46%
2018	601,455	6,755	1.14%	663.90%	309,815	-60,320	-16.30%	-35.25%	1,947,529,505	-93,159,220	-4.57%	242.10%

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

Rate Ann.%chg: Total Agric Land **13.09%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2008-2018 (from County Abstract Reports)⁽¹⁾

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	443,222,865	221,894	1,997			113,158,570	91,650	1,235			12,695,205	27,417	463		
2009	500,895,815	222,920	2,247	12.49%	12.49%	134,590,095	90,669	1,484	20.23%	20.23%	18,097,485	27,267	664	43.34%	43.34%
2010	530,646,470	223,806	2,371	5.52%	18.70%	144,535,050	89,785	1,610	8.45%	30.38%	21,334,225	27,044	789	18.86%	70.37%
2011	667,724,025	224,800	2,970	25.28%	48.70%	161,160,510	89,060	1,810	12.41%	46.56%	21,018,510	26,628	789	0.06%	70.47%
2012	789,678,715	227,022	3,478	17.11%	74.14%	179,658,315	87,231	2,060	13.82%	66.81%	20,740,000	26,272	789	0.01%	70.49%
2013	1,073,941,380	229,606	4,677	34.47%	134.16%	209,916,770	85,219	2,463	19.60%	99.50%	23,083,670	25,951	890	12.67%	92.10%
2014	1,331,694,210	234,627	5,676	21.35%	184.15%	271,500,890	80,750	3,362	36.50%	172.32%	27,617,175	25,343	1,090	22.51%	135.34%
2015	1,469,280,205	237,952	6,175	8.79%	209.13%	284,811,475	77,823	3,660	8.85%	196.41%	31,929,545	24,734	1,291	18.46%	178.79%
2016	1,692,884,840	239,306	7,074	14.57%	254.16%	311,512,895	76,766	4,058	10.88%	228.66%	36,589,575	24,537	1,491	15.51%	222.05%
2017	1,695,077,885	239,617	7,074	0.00%	254.16%	308,430,595	76,021	4,057	-0.02%	228.60%	36,184,715	24,266	1,491	0.00%	222.04%
2018	1,626,249,400	240,069	6,774	-4.24%	239.14%	284,678,755	75,630	3,764	-7.22%	204.86%	36,022,850	24,161	1,491	-0.02%	221.98%

Rate Annual %chg Average Value/Acre: 12.99%

11.79%

12.40%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	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	156,780	2,500	63			419,365	557	752			569,652,785	344,018	1,656		
2009	162,125	2,607	62	-0.82%	-0.82%	412,190	548	752	-0.10%	-0.10%	654,157,710	344,012	1,902	14.84%	14.84%
2010	295,610	2,678	110	77.47%	76.01%	418,770	557	752	0.10%	-0.01%	697,230,125	343,869	2,028	6.63%	22.45%
2011	307,390	2,796	110	-0.40%	75.31%	409,370	548	747	-0.71%	-0.71%	850,619,805	343,832	2,474	22.01%	49.40%
2012	306,560	2,788	110	0.03%	75.36%	408,580	547	747	-0.01%	-0.73%	990,792,170	343,859	2,881	16.47%	74.01%
2013	306,750	2,790	110	-0.01%	75.34%	395,105	509	777	3.99%	3.24%	1,307,643,675	344,075	3,800	31.90%	129.51%
2014	319,330	2,915	110	-0.35%	74.72%	375,745	485	775	-0.22%	3.01%	1,631,507,350	344,120	4,741	24.75%	186.32%
2015	607,470	2,970	205	86.72%	226.24%	357,795	456	785	1.26%	4.31%	1,786,986,490	343,934	5,196	9.59%	213.77%
2016	618,375	3,035	204	-0.40%	224.92%	370,895	491	755	-3.81%	0.34%	2,041,976,580	344,135	5,934	14.20%	258.34%
2017	595,980	2,942	203	-0.58%	223.04%	369,975	490	755	-0.01%	0.32%	2,040,659,150	343,336	5,944	0.17%	258.94%
2018	594,520	2,935	203	-0.01%	222.99%	370,225	490	755	0.00%	0.33%	1,947,915,750	343,287	5,674	-4.53%	242.68%

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FILLMORE

Rate Annual %chg Average Value/Acre: 13.11%

(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
5,890	FILLMORE	159,562,287	20,153,017	17,331,588	192,751,235	68,759,580	59,487,250	0	1,947,529,505	30,321,670	56,447,590	0	2,552,343,722
cnty sectorvalue % of total value:		6.25%	0.79%	0.68%	7.55%	2.69%	2.33%		76.30%	1.19%	2.21%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
591	EXETER	3,695,539	510,147	826,969	17,347,170	5,658,823	0	0	166,585	48,865	35,335	0	28,289,433
10.03%	%sector of county sector	2.32%	2.53%	4.77%	9.00%	8.23%			0.01%	0.16%	0.06%		1.11%
	%sector of municipality	13.06%	1.80%	2.92%	61.32%	20.00%			0.59%	0.17%	0.12%		100.00%
560	FAIRMONT	20,691,665	738,364	1,647,337	12,492,315	5,938,405	48,531,895	0	263,755	0	16,600	0	90,320,336
9.51%	%sector of county sector	12.97%	3.66%	9.50%	6.48%	8.64%	81.58%		0.01%		0.03%		3.54%
	%sector of municipality	22.91%	0.82%	1.82%	13.83%	6.57%	53.73%		0.29%		0.02%		100.00%
2,217	GENEVA	56,899,395	914,895	51,577	77,467,570	25,459,117	6,833,915	0	406,725	0	0	0	168,033,194
37.64%	%sector of county sector	35.66%	4.54%	0.30%	40.19%	37.03%	11.49%		0.02%				6.58%
	%sector of municipality	33.86%	0.54%	0.03%	46.10%	15.15%	4.07%		0.24%				100.00%
126	GRAFTON	138,292	234,519	495,068	3,385,325	2,632,525	0	0	232,955	0	38,435	0	7,157,119
2.14%	%sector of county sector	0.09%	1.16%	2.86%	1.76%	3.83%			0.01%		0.07%		0.28%
	%sector of municipality	1.93%	3.28%	6.92%	47.30%	36.78%			3.25%		0.54%		100.00%
285	MILLIGAN	225,414	130,699	11,880	6,760,530	5,994,005	0	0	0	0	0	0	13,122,528
4.84%	%sector of county sector	0.14%	0.65%	0.07%	3.51%	8.72%							0.51%
	%sector of municipality	1.72%	1.00%	0.09%	51.52%	45.68%							100.00%
115	OHIOWA	27,987	51,370	2,895	1,349,645	2,851,470	0	0	36,650	0	0	0	4,320,017
1.95%	%sector of county sector	0.02%	0.25%	0.02%	0.70%	4.15%			0.00%				0.17%
	%sector of municipality	0.65%	1.19%	0.07%	31.24%	66.01%			0.85%				100.00%
341	SHICKLEY	420,443	378,315	125,343	13,121,680	2,696,195	156,765	0	30,605	0	0	0	16,929,346
5.79%	%sector of county sector	0.26%	1.88%	0.72%	6.81%	3.92%	0.26%		0.00%				0.66%
	%sector of municipality	2.48%	2.23%	0.74%	77.51%	15.93%	0.93%		0.18%				100.00%
29	STRANG	612,480	2,725	154	498,005	320,810	0	0	5,805	71,025	32,165	0	1,543,169
0.49%	%sector of county sector	0.38%	0.01%	0.00%	0.26%	0.47%			0.00%	0.23%	0.06%		0.06%
	%sector of municipality	39.69%	0.18%	0.01%	32.27%	20.79%			0.38%	4.60%	2.08%		100.00%
4,264	Total Municipalities	82,711,215	2,961,034	3,161,223	132,422,240	51,551,350	55,522,575	0	1,143,080	119,890	122,535	0	329,715,142
72.39%	%all municip.sectors of cnty	51.84%	14.69%	18.24%	68.70%	74.97%	93.34%		0.06%	0.40%	0.22%		12.92%

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

Total Real Property Sum Lines 17, 25, & 30	Records : 6,854	Value : 2,248,525,225	Growth 7,650,875	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	309	1,462,945	52	1,006,090	265	4,780,365	626	7,249,400	
02. Res Improve Land	1,945	10,933,810	59	908,350	274	4,032,705	2,278	15,874,865	
03. Res Improvements	1,955	139,930,740	63	10,505,915	289	47,689,420	2,307	198,126,075	
04. Res Total	2,264	152,327,495	115	12,420,355	554	56,502,490	2,933	221,250,340	2,913,705
% of Res Total	77.19	68.85	3.92	5.61	18.89	25.54	42.79	9.84	38.08
05. Com UnImp Land	61	316,482	10	467,670	7	582,725	78	1,366,877	
06. Com Improve Land	401	2,724,595	40	998,765	22	767,560	463	4,490,920	
07. Com Improvements	411	49,820,743	41	8,372,020	25	10,157,910	477	68,350,673	
08. Com Total	472	52,861,820	51	9,838,455	32	11,508,195	555	74,208,470	2,682,550
% of Com Total	85.05	71.23	9.19	13.26	5.77	15.51	8.10	3.30	35.06
09. Ind UnImp Land	2	809,380	1	47,685	0	0	3	857,065	
10. Ind Improve Land	2	1,061,800	10	568,425	1	42,240	13	1,672,465	
11. Ind Improvements	2	46,878,765	10	9,067,925	1	318,870	13	56,265,560	
12. Ind Total	4	48,749,945	11	9,684,035	1	361,110	16	58,795,090	0
% of Ind Total	25.00	82.91	68.75	16.47	6.25	0.61	0.23	2.61	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	2,264	152,327,495	115	12,420,355	554	56,502,490	2,933	221,250,340	2,913,705
% of Res & Rec Total	77.19	68.85	3.92	5.61	18.89	25.54	42.79	9.84	38.08
Com & Ind Total	476	101,611,765	62	19,522,490	33	11,869,305	571	133,003,560	2,682,550
% of Com & Ind Total	83.36	76.40	10.86	14.68	5.78	8.92	8.33	5.92	35.06

17. Taxable Total	2,740	253,939,260	177	31,942,845	587	68,371,795	3,504	354,253,900	5,596,255
% of Taxable Total	78.20	71.68	5.05	9.02	16.75	19.30	51.12	15.75	73.15

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	2,280	250,900	1	305,085	13,760,480
20. Industrial	1	753,580	12,740,850	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	364,275	365,065	3	671,640	14,376,445
20. Industrial	0	0	0	1	753,580	12,740,850
21. Other	0	0	0	0	0	0
22. Total Sch II				4	1,425,220	27,117,295

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	216	33	82	331

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	45	675,135	286	129,267,720	2,261	1,272,134,240	2,592	1,402,077,095
28. Ag-Improved Land	5	112,905	72	39,763,240	592	381,520,550	669	421,396,695
29. Ag Improvements	5	155,665	76	7,743,895	677	62,897,975	758	70,797,535

30. Ag Total				3,350	1,894,271,325
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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	15,000	0	0.00	0	
32. HomeSite Improv Land	1	1.00	15,000	33	34.00	510,000	
33. HomeSite Improvements	1	0.00	56,025	33	0.00	2,319,400	
34. HomeSite Total							
35. FarmSite UnImp Land	2	1.43	5,720	31	65.38	168,620	
36. FarmSite Improv Land	5	5.17	20,680	66	263.97	917,740	
37. FarmSite Improvements	5	0.00	99,640	72	0.00	5,424,495	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	249	604.25	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	15	15.00	225,000	16	16.00	240,000	
32. HomeSite Improv Land	289	291.00	4,365,000	323	326.00	4,890,000	
33. HomeSite Improvements	293	0.00	20,053,675	327	0.00	22,429,100	54,350
34. HomeSite Total				343	342.00	27,559,100	
35. FarmSite UnImp Land	162	369.99	976,735	195	436.80	1,151,075	
36. FarmSite Improv Land	542	1,957.40	7,012,690	613	2,226.54	7,951,110	
37. FarmSite Improvements	648	0.00	42,844,300	725	0.00	48,368,435	2,000,270
38. FarmSite Total				920	2,663.34	57,470,620	
39. Road & Ditches	2,609	7,275.49	0	2,858	7,879.74	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				1,263	10,885.08	85,029,720	2,054,620

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	2	253.30	462,405
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	5	640.02	2,041,760	7	893.32	2,504,165

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	6,463.56	2.75%	42,013,140	2.85%	6,500.00
46. 1A	132,281.15	56.26%	846,599,545	57.39%	6,400.00
47. 2A1	45,589.56	19.39%	287,214,260	19.47%	6,300.00
48. 2A	15,795.93	6.72%	97,934,715	6.64%	6,200.00
49. 3A1	23,398.89	9.95%	138,053,550	9.36%	5,900.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	8,521.08	3.62%	46,865,940	3.18%	5,500.00
52. 4A	3,074.59	1.31%	16,449,215	1.12%	5,350.05
53. Total	235,124.76	100.00%	1,475,130,365	100.00%	6,273.82
Dry					
54. 1D1	1,709.01	4.44%	6,417,360	4.63%	3,755.02
55. 1D	20,795.23	53.99%	77,254,400	55.69%	3,715.01
56. 2D1	5,306.06	13.78%	19,181,390	13.83%	3,615.00
57. 2D	2,513.84	6.53%	8,961,830	6.46%	3,565.00
58. 3D1	5,164.22	13.41%	17,532,545	12.64%	3,395.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	1,962.32	5.09%	6,122,450	4.41%	3,120.01
61. 4D	1,066.83	2.77%	3,259,165	2.35%	3,055.00
62. Total	38,517.51	100.00%	138,729,140	100.00%	3,601.72
Grass					
63. 1G1	587.50	3.93%	975,235	4.40%	1,659.97
64. 1G	2,231.57	14.93%	3,659,820	16.50%	1,640.02
65. 2G1	1,442.23	9.65%	2,278,730	10.27%	1,580.00
66. 2G	1,334.68	8.93%	2,028,700	9.14%	1,519.99
67. 3G1	1,442.95	9.65%	2,164,425	9.76%	1,500.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	2,097.67	14.03%	2,936,785	13.24%	1,400.02
70. 4G	5,814.46	38.89%	8,140,265	36.69%	1,400.00
71. Total	14,951.06	100.00%	22,183,960	100.00%	1,483.77
Irrigated Total					
Irrigated Total	235,124.76	80.44%	1,475,130,365	90.08%	6,273.82
Dry Total					
Dry Total	38,517.51	13.18%	138,729,140	8.47%	3,601.72
Grass Total					
Grass Total	14,951.06	5.11%	22,183,960	1.35%	1,483.77
72. Waste	3,444.58	1.18%	1,349,645	0.08%	391.82
73. Other	274.60	0.09%	201,885	0.01%	735.20
74. Exempt	15.44	0.01%	0	0.00%	0.00
75. Market Area Total	292,312.51	100.00%	1,637,594,995	100.00%	5,602.21

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,331.48	19.46%	8,654,620	20.13%	6,500.00
46. 1A	2,867.37	41.91%	18,351,140	42.69%	6,399.99
47. 2A1	1,185.60	17.33%	7,469,285	17.37%	6,300.00
48. 2A	378.34	5.53%	2,345,715	5.46%	6,200.02
49. 3A1	662.80	9.69%	3,910,500	9.10%	5,899.97
50. 3A	8.16	0.12%	46,515	0.11%	5,700.37
51. 4A1	225.20	3.29%	1,238,600	2.88%	5,500.00
52. 4A	182.23	2.66%	974,935	2.27%	5,350.02
53. Total	6,841.18	100.00%	42,991,310	100.00%	6,284.20
Dry					
54. 1D1	1,768.74	5.07%	6,111,015	5.30%	3,455.01
55. 1D	18,560.03	53.18%	63,197,005	54.78%	3,405.01
56. 2D1	5,459.88	15.65%	18,044,925	15.64%	3,305.00
57. 2D	2,980.96	8.54%	9,613,600	8.33%	3,225.00
58. 3D1	4,237.10	12.14%	13,092,625	11.35%	3,090.00
59. 3D	29.32	0.08%	86,490	0.07%	2,949.86
60. 4D1	1,384.79	3.97%	3,898,210	3.38%	2,815.02
61. 4D	476.79	1.37%	1,313,525	1.14%	2,754.93
62. Total	34,897.61	100.00%	115,357,395	100.00%	3,305.60
Grass					
63. 1G1	267.12	3.07%	443,405	3.41%	1,659.95
64. 1G	1,713.67	19.68%	2,810,445	21.59%	1,640.02
65. 2G1	711.61	8.17%	1,124,370	8.64%	1,580.04
66. 2G	984.04	11.30%	1,495,750	11.49%	1,520.01
67. 3G1	939.59	10.79%	1,409,385	10.83%	1,500.00
68. 3G	222.17	2.55%	315,480	2.42%	1,419.99
69. 4G1	1,237.66	14.21%	1,732,720	13.31%	1,400.00
70. 4G	2,630.88	30.22%	3,683,250	28.30%	1,400.01
71. Total	8,706.74	100.00%	13,014,805	100.00%	1,494.80
Irrigated Total					
Irrigated Total	6,841.18	13.44%	42,991,310	25.05%	6,284.20
Dry Total					
Dry Total	34,897.61	68.58%	115,357,395	67.21%	3,305.60
Grass Total					
Grass Total	8,706.74	17.11%	13,014,805	7.58%	1,494.80
72. Waste	334.37	0.66%	200,655	0.12%	600.10
73. Other	109.33	0.21%	82,445	0.05%	754.09
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	50,889.23	100.00%	171,646,610	100.00%	3,372.95

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	65.97	419,380	21,480.18	135,136,505	220,419.79	1,382,565,790	241,965.94	1,518,121,675
77. Dry Land	76.11	280,285	8,430.52	29,031,500	64,908.49	224,774,750	73,415.12	254,086,535
78. Grass	19.59	31,975	1,958.03	2,971,730	21,680.18	32,195,060	23,657.80	35,198,765
79. Waste	0.00	0	367.59	215,590	3,411.36	1,334,710	3,778.95	1,550,300
80. Other	0.00	0	99.09	79,275	284.84	205,055	383.93	284,330
81. Exempt	0.00	0	15.44	0	0.00	0	15.44	0
82. Total	161.67	731,640	32,335.41	167,434,600	310,704.66	1,641,075,365	343,201.74	1,809,241,605

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	241,965.94	70.50%	1,518,121,675	83.91%	6,274.11
Dry Land	73,415.12	21.39%	254,086,535	14.04%	3,460.96
Grass	23,657.80	6.89%	35,198,765	1.95%	1,487.83
Waste	3,778.95	1.10%	1,550,300	0.09%	410.25
Other	383.93	0.11%	284,330	0.02%	740.58
Exempt	15.44	0.00%	0	0.00%	0.00
Total	343,201.74	100.00%	1,809,241,605	100.00%	5,271.66

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Exeter	64	493,855	287	2,045,370	287	20,102,960	351	22,642,185	707,215
83.2 Fairmont	48	240,805	252	1,144,110	252	12,177,665	300	13,562,580	110,935
83.3 Geneva	82	564,330	926	6,518,530	931	83,274,045	1,013	90,356,905	851,885
83.4 Grafton	21	9,375	69	31,030	70	3,334,870	91	3,375,275	1,730
83.5 Milligan	20	23,520	154	213,885	154	6,639,290	174	6,876,695	19,665
83.6 Ohioa	39	25,455	73	38,875	73	1,275,990	112	1,340,320	0
83.7 Rural	315	5,764,500	331	4,916,780	351	57,661,125	666	68,342,405	984,470
83.8 Rural Ag	0	0	0	0	2	252,625	2	252,625	0
83.9 Shickley	19	119,450	164	956,120	165	12,928,055	184	14,003,625	237,805
83.10 Strang	18	8,110	22	10,165	22	479,450	40	497,725	0
84 Residential Total	626	7,249,400	2,278	15,874,865	2,307	198,126,075	2,933	221,250,340	2,913,705

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Commercial	1	753,580	0	0	0	0	1	753,580	0
85.2	Exeter	5	38,915	61	474,370	63	6,560,585	68	7,073,870	48,925
85.3	Fairmont	13	401,255	56	1,611,455	59	55,783,820	72	57,796,530	129,120
85.4	Geneva	26	397,422	180	2,190,770	182	30,357,148	208	32,945,340	958,290
85.5	Grafton	5	2,015	24	22,595	25	2,848,525	30	2,873,135	0
85.6	Milligan	3	4,585	37	97,565	37	5,999,755	40	6,101,905	236,330
85.7	Ohioa	4	840	12	15,820	12	2,767,755	16	2,784,415	16,610
85.8	Rural	0	0	11	303,785	11	3,444,040	11	3,747,825	829,775
85.9	Rural Ag	7	582,725	31	912,620	34	12,743,670	41	14,239,015	370,405
85.10	Shickley	8	26,190	59	529,570	60	3,712,160	68	4,267,920	0
85.11	Strang	9	16,415	5	4,835	7	398,775	16	420,025	93,095
86	Commercial Total	81	2,223,942	476	6,163,385	490	124,616,233	571	133,003,560	2,682,550

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	579.51	3.98%	961,970	4.46%	1,659.97
88. 1G	2,105.16	14.46%	3,452,510	15.99%	1,640.02
89. 2G1	1,426.03	9.79%	2,253,130	10.44%	1,580.00
90. 2G	1,320.08	9.07%	2,006,505	9.29%	1,519.99
91. 3G1	1,330.16	9.14%	1,995,240	9.24%	1,500.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	2,017.29	13.85%	2,824,260	13.08%	1,400.03
94. 4G	5,782.87	39.71%	8,096,050	37.50%	1,400.01
95. Total	14,561.10	100.00%	21,589,665	100.00%	1,482.69
CRP					
96. 1C1	7.99	2.05%	13,265	2.23%	1,660.20
97. 1C	126.41	32.42%	207,310	34.88%	1,639.98
98. 2C1	16.20	4.15%	25,600	4.31%	1,580.25
99. 2C	14.60	3.74%	22,195	3.73%	1,520.21
100. 3C1	112.79	28.92%	169,185	28.47%	1,500.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	80.38	20.61%	112,525	18.93%	1,399.91
103. 4C	31.59	8.10%	44,215	7.44%	1,399.65
104. Total	389.96	100.00%	594,295	100.00%	1,523.99
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	14,561.10	97.39%	21,589,665	97.32%	1,482.69
CRP Total	389.96	2.61%	594,295	2.68%	1,523.99
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	14,951.06	100.00%	22,183,960	100.00%	1,483.77

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	264.61	3.08%	439,240	3.42%	1,659.95
88. 1G	1,678.12	19.55%	2,752,145	21.46%	1,640.02
89. 2G1	709.45	8.27%	1,120,955	8.74%	1,580.03
90. 2G	954.99	11.13%	1,451,595	11.32%	1,520.01
91. 3G1	898.28	10.47%	1,347,420	10.51%	1,500.00
92. 3G	222.17	2.59%	315,480	2.46%	1,419.99
93. 4G1	1,234.95	14.39%	1,728,925	13.48%	1,400.00
94. 4G	2,620.96	30.53%	3,669,360	28.61%	1,400.01
95. Total	8,583.53	100.00%	12,825,120	100.00%	1,494.15
CRP					
96. 1C1	2.51	2.04%	4,165	2.20%	1,659.36
97. 1C	35.55	28.85%	58,300	30.74%	1,639.94
98. 2C1	2.16	1.75%	3,415	1.80%	1,581.02
99. 2C	29.05	23.58%	44,155	23.28%	1,519.97
100. 3C1	41.31	33.53%	61,965	32.67%	1,500.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	2.71	2.20%	3,795	2.00%	1,400.37
103. 4C	9.92	8.05%	13,890	7.32%	1,400.20
104. Total	123.21	100.00%	189,685	100.00%	1,539.53
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
Grass Total					
Grass Total	8,583.53	98.58%	12,825,120	98.54%	1,494.15
CRP Total					
CRP Total	123.21	1.42%	189,685	1.46%	1,539.53
Timber Total					
Timber Total	0.00	0.00%	0	0.00%	0.00
114. Market Area Total					
114. Market Area Total	8,706.74	100.00%	13,014,805	100.00%	1,494.80

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

30 Fillmore

	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	192,751,235	221,250,340	28,499,105	14.79%	2,913,705	13.27%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	30,321,670	27,559,100	-2,762,570	-9.11%	54,350	-9.29%
04. Total Residential (sum lines 1-3)	223,072,905	248,809,440	25,736,535	11.54%	2,968,055	10.21%
05. Commercial	68,759,580	74,208,470	5,448,890	7.92%	2,682,550	4.02%
06. Industrial	59,487,250	58,795,090	-692,160	-1.16%	0	-1.16%
07. Total Commercial (sum lines 5-6)	128,246,830	133,003,560	4,756,730	3.71%	2,682,550	1.62%
08. Ag-Farmsite Land, Outbuildings	56,447,590	57,470,620	1,023,030	1.81%	2,000,270	-1.73%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	56,447,590	57,470,620	1,023,030	1.81%	2,000,270	-1.73%
12. Irrigated	1,626,145,485	1,518,121,675	-108,023,810	-6.64%		
13. Dryland	284,545,770	254,086,535	-30,459,235	-10.70%		
14. Grassland	35,926,980	35,198,765	-728,215	-2.03%		
15. Wasteland	601,455	1,550,300	948,845	157.76%		
16. Other Agland	309,815	284,330	-25,485	-8.23%		
17. Total Agricultural Land	1,947,529,505	1,809,241,605	-138,287,900	-7.10%		
18. Total Value of all Real Property (Locally Assessed)	2,355,296,830	2,248,525,225	-106,771,605	-4.53%	7,650,875	-4.86%

2019 Assessment Survey for Fillmore County

A. Staffing and Funding Information

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

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	gWorks
3.	Other services:
	County Solutions

E. Appraisal /Listing Services

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

2019 Residential Assessment Survey for Fillmore County

1.	Valuation data collection done by:																
	Assessor and Staff																
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																
	<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>Geneva: (Including: Sub Geneva; Rural Geneva) Unique characteristics include: The primary host location for the K-12 school district(Fillmore Central) with part of the system in Fairmont; an active downtown commercial business district; a fairly broad selection of employment in the retail and service sectors; an organized residential market; the only hospital in the county.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Exeter: Unique characteristics include: A shared K-12 school district (Exeter Milligan) with parts of the system in both Exeter, and Milligan; a moderately active downtown commercial business district; a fairly limited selection of employment in the retail and service sectors.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Fairmont: Unique characteristics include: A K-12 school district (Fillmore Central) with most of the system in Geneva and part in Fairmont; Little to no business district or available services; a very limited selection of employment in the retail and service sectors, but some in the ag and ag related sector with a large ethanol plant nearby.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Shickley: (Including: Sub Shickley) Unique characteristics include: A K-12 school district (Shickley) but affiliate with Bruning Davenport for sports activities; a moderately active downtown commercial business district; a fairly limited selection of employment in the retail and service sectors.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Small Villages: (Including: Grafton; Milligan; Ohiowa; and Strang) Unique characteristics include: very limited or no schools operating in these towns, only Milligan has a grade school. Schools tend to drive both residential vitality and much of the commercial activity. There are very few stores or service businesses which means limited employment outside of the agricultural sector. All four of these small villages are in stages of decline. (Grafton-2018)</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Rural: There are few unique characteristics common to all parcels in this valuation group. The parcels are located in the non-urban areas throughout the county. Residences on agricultural parcels and ag buildings are associated with this valuation group and valued at the same time.</td> </tr> <tr> <td style="text-align: center;">Ag</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Geneva: (Including: Sub Geneva; Rural Geneva) Unique characteristics include: The primary host location for the K-12 school district(Fillmore Central) with part of the system in Fairmont; an active downtown commercial business district; a fairly broad selection of employment in the retail and service sectors; an organized residential market; the only hospital in the county.	2	Exeter: Unique characteristics include: A shared K-12 school district (Exeter Milligan) with parts of the system in both Exeter, and Milligan; a moderately active downtown commercial business district; a fairly limited selection of employment in the retail and service sectors.	3	Fairmont: Unique characteristics include: A K-12 school district (Fillmore Central) with most of the system in Geneva and part in Fairmont; Little to no business district or available services; a very limited selection of employment in the retail and service sectors, but some in the ag and ag related sector with a large ethanol plant nearby.	4	Shickley: (Including: Sub Shickley) Unique characteristics include: A K-12 school district (Shickley) but affiliate with Bruning Davenport for sports activities; a moderately active downtown commercial business district; a fairly limited selection of employment in the retail and service sectors.	5	Small Villages: (Including: Grafton; Milligan; Ohiowa; and Strang) Unique characteristics include: very limited or no schools operating in these towns, only Milligan has a grade school. Schools tend to drive both residential vitality and much of the commercial activity. There are very few stores or service businesses which means limited employment outside of the agricultural sector. All four of these small villages are in stages of decline. (Grafton-2018)	6	Rural: There are few unique characteristics common to all parcels in this valuation group. The parcels are located in the non-urban areas throughout the county. Residences on agricultural parcels and ag buildings are associated with this valuation group and valued at the same time.	Ag	Agricultural homes and outbuildings
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Ag	Agricultural homes and outbuildings																
3.	List and describe the approach(es) used to estimate the market value of residential properties.																
	The cost and sales comparison approaches; both are rooted in the analysis of the local market to determine market value of residential properties.																

4. If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?

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

5. Are individual depreciation tables developed for each valuation group?

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

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

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

7. How are rural residential site values developed?

Based on sales and the cost of improvements to the site. (although the number of sales is limited)

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

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

<u>Valuation 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	2018	2016	2016	2018
2	2017	2017	2018	2018
3	2015	2015	2018	2015
4	2015	2015	2018	2015
5	2017	2017	2017	2018
6	2017	2017	2017	2018
Ag	2017	2017	2017	2018

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

----The rural residential are 2017. Residences on agricultural parcels and agricultural buildings costs are 2015; Geneva is costed using 2017 cost tables; and all of the small towns and villages were costed using 2015 cost tables, with the exception of Grafton that was costed using 2017 cost tables for implementation in 2018. All of the agricultural residences and buildings were inspected during 2015. The land values were all either updated or affirmed. Land values were affirmed and were changed for 2019. Geneva lot values changed for 2017 using current sales.

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

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

2019 Commercial Assessment Survey for Fillmore County

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

	The county uses the local market to develop depreciation tables.																																							
5.	Are individual depreciation tables developed for each valuation grouping?																																							
	Yes; The county develops their depreciation countywide then determines a local multiplier based on the market, except for the unique and single purpose properties.																																							
6.	Describe the methodology used to determine the commercial lot values.																																							
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	<p>---The county inspected, reviewed and revalued all of the commercial property during 2018 for use in 2019. The costs were all from 2017, the depreciation was prepared during 2017. The lots were revalued in Geneva for 2014, in 2018 for Exeter, Fairmont, and Shickley and affirmed in the small towns of Grafton, Milligan, Ohiowa and Strang in 2018. The rural commercial land was affirmed and not changed during this inspection period.</p> <p>---For 2016, the county has agreed to consolidated the four small villages into a single valuation group as all are in some stage of economic decline. The other 4 towns are judged to be stable and somewhat self sufficient with each hosting a high school which tends to drive residential and commercial activity.</p>																																							

2019 Agricultural Assessment Survey for Fillmore County

1.	Valuation data collection done by:				
	Assessor and Staff				
2.	List each market area, and describe the location and the specific characteristics that make each unique.				
	<u>Market Area</u>	<u>Description of unique characteristics</u>			
	1	Area #1 differs mainly from Area 2 in that there is ground water available throughout the area and the crops raised and the purchases of land reflect it.			
	2	Area #2 is unique because it mostly exists in a location where little or no ground water is available for irrigation. Since there is little potential for future irrigation, the general farming practices vary accordingly. There is usually only dry crop or grass land options available to the land owner, and the price of land reflects that. On the edges of the area, there is some irrigation but it is usually spotty or has limited capacity wells.			
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">2018</td> </tr> <tr> <td style="text-align: center;">2018</td> </tr> </tbody> </table>		<u>Year Land Use Completed</u>	2018	2018
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2018					
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	<p>----During 2018, the county reviewed their 2017 GIS photo base to discover any changes made to land use. They also carried the individual land records of all agricultural parcels and reviewed the land use in the field, countywide, as they did the inspection of the rural and agricultural improvements.</p>				
3.	Describe the process used to determine and monitor market areas.				
	The county verifies sales, monitors well registrations, and has current information from the NRD. Since the ability to irrigate is reflected in the value of the land, it is the predominant characteristic in the development of the market areas.				
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.				
	This would be determined by the predominant present use of the parcel. There are presently no parcels classified as recreational.				
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?				
	Yes; The first acre for the home site at \$15,000, and the next 2 acres are valued the same. This is the same throughout the county. Zoning requires rural residential parcels to be at least 3 acres. Additional acres may vary since agricultural use may be a factor on predominantly agricultural parcels.				
6.	What separate market analysis has been conducted where intensive use is identified in the county?				
	Fillmore County has no separate market analysis for intensive use properties.				
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.				

	The county actively verifies all agricultural sales with the buyer or seller. Those verifications, the trend in values, and the ongoing observation of the present use of the parcels are all important to detect non-agricultural characteristics in the market. In the case of the Wetland Reserve Program (WRP), there are few known parcels with WRP acres in the county. The county believes that the WRP values closely align with the dry land values, so they use a value that would represent 100% of the market value for dry land to value WRP acres..
	<u>If your county has special value applications, please answer the following</u>
8a.	How many special valuation applications are on file?
	N/A
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<u>If your county recognizes a special value, please answer the following</u>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

OUR 3 YEAR PLAN IS AS FOLLOWS:

- **2018** Continue sales review of all classes of property
 - Examine the level, quality and uniformity of assessment in the county
 - Review level of value and make any needed changes by class of property
 - Review agricultural land for any changes in values and land areas
 - Verify land usage with landowners (FSA maps) & NRD information
 - Add new construction/removal of old buildings.
 - Grafton Village statistical analysis indicates that Grafton is carrying a 74% ratio. Rural Residential is at 87%.
 - Due to the statistical ratio, Grafton Village will be reviewed. Rural Residential properties will have an adjustment on the Home Site/ Site Acreages.
 - New photos will be taken of Grafton properties.
 - Minor adjustments were made to some Geneva residential properties after reviewing and included additional sales. This was accomplished to better equalize the residential properties not only in Geneva but with other residential properties in the county.
 - Plan to begin the review process on all Elevators and Industrial Parcels for 2019 values. This would include Bures Elevator. (Beginning comm. part of 6 year review.)
 - Creating a book of Fillmore County Assessment Practices

- **2019** Continue sales review of all classes of property
 - Examine the level, quality and uniformity of assessment in the county
 - Review level of value and make any needed changes by class of property
 - Review agricultural land for any changes in values and land areas.
 - Verify land usage with landowners (FSA maps) & NRD information
 - Add new construction/removal of old buildings
 - Continue our systematic review of property
 - Review of County Commercial Properties using most current costing tables. (2017) Include new commercial photos.
 - Part of the 6 year review process.

- **2020** Continue sales review of all classes of property
 - Examine the level, quality and uniformity of assessment in the county
 - Review level of value and make any needed changes by class of property
 - Review agricultural land for any changes in values and land areas
 - Verify land usage with landowners (FSA maps) & NRD information
 - Add new construction/removal of old buildings
 - Continue our systematic review of property

- **2021** Continue sales review of all classes of property
 - Examine the level, quality and uniformity of assessment in the county
 - Review level of value and make any needed changes by class of property
 - Review agricultural land for any changes in values and land areas
 - Verify land usage with landowners (FSA maps) & NRD information
 - Add new construction/removal of old buildings
 - Continue our 6 year systematic review of property

Past Inspections and Reviews

- 2006** Reviewed the rural homes and buildings and Geneva
Completed parcel layer in GIS/Aerial photos
- 2007** Reviewed all the small towns
- 2008** Worked on completing the land use layer and converted the land
Classification codes from the old soil symbols to the new numeric
Codes
- 2009** Commercial & Industrial values reviewed including new photos
(-20% all homes 1939 or older with average or lower condition in
Geneva due to statistics)
- 2010** Reviewed Geneva and all towns (6 year review process
Made new record cards
New APEX sketching program, drew all residential/commercial sketches
- 2011** Beginning rural residential and building review/new rural home &
OB photos/ begin new aerial imagery
- 2012** Rural Home & OB Values (part of continued 6 year review)
Aerial Imagery completed. City and Village Photos
Grafton village decrease value on homes and improvements-5% to be in compliance.
(Level of value at 1.015 for 2012)
- 2013** Residential Review in villages (continued 6 yr. review)
Statistics indicate we are out of range in a couple of villages based on sales.
However we are looking at only a couple of sales in these villages)

Residential Photos
CAMA-V2.5 (new costing program)
Annotation Layer (GIS)

Completes second cycle of 6 year review process on residential Parcels

- 2014** Commercial & Industrial Review (part of continued 6 yr. review)
Geneva City Review (part of 6 yr. review)
Change Lot Values for Commercial (sale indicates adjustment needed.)

Completes second cycle of 6 year review process on commercial Parcels

- 2015** Review agricultural land for any changes in land areas and value.
Verify land usage with landowners (FSA maps) & NRD information
Add new construction/removal of old buildings per permits
Continue our systematic review of property
Start 6 year review of rural acreages/rural homes/ outbuildings

- 2016** Review agricultural land for any changes in land areas and value.
Verify land usage with landowners (FSA maps) & NRD information
Add new construction/removal of old buildings per permits.
Reviewed all villages (Exeter/Fairmont, Grafton, Milligan, Shickley, Strang, and Ohio) for 2016 values using the 2015 Marshall & Swift costing. Took new photos.
Reviewed all rural acreages, rural homes and outbuildings for 2016 values using the 2015 Marshall & Swift costing. Took new photos.
Addressed site issues in Admin. Took out some comm. Sites that were on rural parcels that were no longer comm. Addressed valuation groupings. Small villages of Grafton, Milligan, Strang and Ohio are now one grouping in the residential as well as in Commercial.

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

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

2018 Reviewed agricultural land for any changes in land areas and value. (reduced land values)
Verified land usage with landowners (FSA maps) & NRD information.
Added new construction/removal of old buildings per permits
Continued our systematic review of property.
All Commercial property to be reviewed for compliance with the 6 year review process
for implementation in 2019. New photos will be taken.
New aerial photos that were taken have been printed/re-numbered and compared to 2012
aerial photos. 20+ buildings were removed from the tax roll and 20+ with added value
that had no permits. Grafton Village was reviewed to meet statutory requirements. New
photos taken.

2019-