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DEPARTMENT OF REVENUE

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

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

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

For the Tax Commissioner

Sincerely,

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

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

cc: Mary Banahan, Jefferson County Assessor

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Introduction

[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.

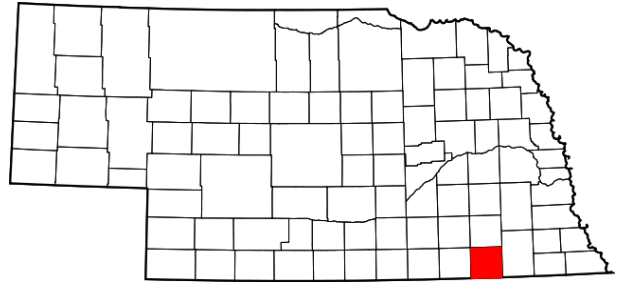
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

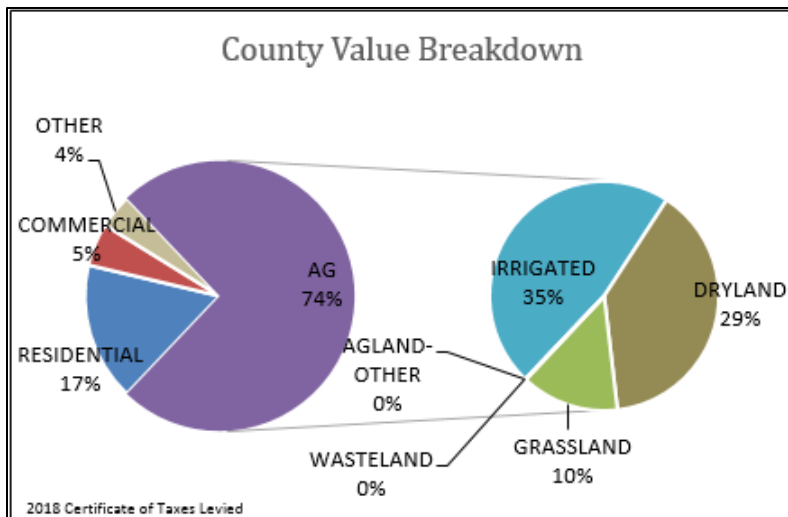
**Further information may be found in Exhibit 94*

County Overview

With a total area of 563 square miles, Jefferson County had 7,178 residents, per the Census Bureau Quick Facts for 2017, a 5% population decline from the 2010 U.S. Census. Reports indicated that 74% of county residents were homeowners and 87% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$71,582 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Jefferson County are located in and around Fairbury, the county seat. According to the latest information available from the U.S. Census Bureau, there were 238 employer establishments with total employment of 2,656.



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

NE Dept. of Revenue, Research Division 2019

CITY POPULATION CHANGE			
	2008	2018	Change
DAYKIN	177	166	-6.2%
DILLER	287	260	-9.4%
ENDICOTT	139	132	-5.0%
FAIRBURY	4,262	3,942	-7.5%
HARBINE	56	49	-12.5%
JANSEN	143	118	-17.5%
PLYMOUTH	477	409	-14.3%
REYNOLDS	88	69	-21.6%
STEELE CITY	84	61	-27.4%

2019 Residential Correlation for Jefferson County

Assessment Actions

For assessment year 2019, the Jefferson County Assessor reviewed the villages of Harbine, Steele City, Reynolds Valuation Group 15. Adjustments were made to Fairbury and Rural residential. The county assessor physically inspected and listed all new and changed properties. The depreciation and costing tables were updated to 2016. All records were updated accordingly. The county did not begin pickup work for 2019 and plan to present it to their Commission Board of Equalization (CBOE) on or before May 14, 2019. Therefore, no growth is shown in the 2019 County Abstract of Assessment for Real Property, Form 45 Compared with the 2018 Certificate of Taxes Levied Report (CTL) for both residential and commercial property.

Assessment Practice Review

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

The Property Assessment Division (Division) reviews the transmission of data from the county assessor to the sales file to see if it was done on a timely basis and for accuracy. The Jefferson County Assessor has greatly improved in both of these categories. The review also included checking the reported values from the Assessed Value Update and verifying their accuracy when compared to the property record card. If there were, discrepancies between the scanned Real Estate Transfer Statement (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. Jefferson County's usability of 60% was observed in the county. The disqualified sales had comments and they typically provide a reasonable explanation of why the sales were disqualified. The percentage of sales used is acceptable. In reviewing the sales submitted, no apparent bias existed in the qualification determination and all arm's-length sales were made available for the measurement of real property.

Valuation groups were examined. The review and analysis indicates that the county assessor 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 assessor is on schedule to comply with six-year inspection and review requirement. The Jefferson County Assessor has a written valuation methodology and has an updated three-year plan.

2019 Residential Correlation for Jefferson County

Description of Analysis

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

Valuation Group	Description
1	Fairbury
8	Plymouth
11	Rural Residential
12	Small Towns; including Daykin, Endicott & Jansen
15	Villages; including Harbine, Reynolds & Steele City

For the residential property class, a review of Jefferson County's statistical analysis profile indicates 160 residential sales representing all valuation groups. Valuation Group 1 constitutes about 68% of the sales in the residential class of property and is the major trade center of the county and the county seat. Two of the three measures of central tendency for the residential class of properties are within acceptable range; the median and the weighted mean. The measures of central tendency offer support of each other. The mean is skewed by outlying sales and improvement is observed when two high dollar sales with low ratios are removed. All valuation groups with an adequate sample of sales display medians within the acceptable range.

The lower coefficient of dispersion for Valuation Group 1 (Fairbury) could be the result of implementing a new appraisal model, with an updated cost index and depreciation schedule. A review of the preliminary statistical profile using the 2018 values compared to the R&O profile using the 2019 values shows a change in the sample of 8%, this is similar to the review of the 2019 County Abstract of Assessment for Real Property, Form 45 Compared with the 2018 Certificate of Taxes Levied Report (CTL) showing residential with a 5% increase (excluding growth).

Equalization and Quality of Assessment

Based on the statistics and review of the assessment practices, Jefferson County has achieved an acceptable level of value for the residential class of property.

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

2019 Residential Correlation for Jefferson County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	108	99.68	102.77	101.02	06.24	101.73
8	13	100.05	101.12	101.04	06.06	100.08
11	14	92.28	93.19	91.28	13.25	102.09
12	17	100.00	100.08	98.78	13.89	101.32
15	8	98.81	103.26	98.86	08.11	104.45
<u> </u> ALL <u> </u>	160	99.60	101.54	98.35	07.84	103.24

Level of Value

Based on all available information, the level of value of the residential class of real property in Jefferson County is 100%.

2019 Commercial Correlation for Jefferson County

Assessment Actions

For 2019, the Jefferson County Assessor has completed all commercial pick-up work. The county conducted a thorough sale verification and analysis process. There were no class or subclass adjustments resulting from the sale analysis. The county did no pick-up work for 2019. The assessor plans to finish it and present it to their County Board of Equalization (CBOE) on or before May 14, 2019. Therefore, no growth is shown in the 2019 County Abstract of Assessment for Real Property, Form 45 Compared with the 2018 Certificate of Taxes Levied Report (CTL) for commercial property.

Assessment Practice Review

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

The Property Assessment Division (Division) reviews the transmission of data from the county to the sales file to see if it was done on a timely basis and for accuracy. The Jefferson County Assessor has greatly improved in both of these categories. The review also included checking the reported values from the Assessed Value Update and verifying their accuracy when compared to the property record card. If there were discrepancies between the scanned Real Estate Transfer Statement (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. Jefferson County's usability of 40% was observed in the county. The disqualified sales had comments and the comments typically provide a reasonable explanation of why the sales were disqualified. The percentage of sales used is acceptable. Reviewing Jefferson County revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property.

The Jefferson County Assessor does not recognize measureable differences among the commercial locations throughout the county. All commercial sales in Jefferson County are grouped together for analysis and valuation. 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.

Lot values are analyzed on an ongoing basis. When commercial parcels are reviewed and reappraised, they verify whether the lot values are holding or if the values need to be adjusted

2019 Commercial Correlation for Jefferson County

before the improvements are appraised. The county inspected and reviewed all commercial properties, including the agricultural cooperatives and all the grain elevators on-site during 2017 for use in 2018. All costing tables were updated to 2016 with date of the last inspection in 2017. The Jefferson County Assessor has a written valuation methodology and has an updated three-year plan.

Description of Analysis

There are 20 commercial sales within one valuation group. All three measures of central tendency fall within the acceptable range. The city of Fairbury is the commercial hub of the county and represents approximately 60% of the sales. A review of the preliminary statistical profile using the 2018 values compared to the R&O profile using the 2019 values shows no change in the sold properties. This is similar to the review of the 2019 County Abstract of Assessment for Real Property, Form 45 Compared with the 2018 Certificate of Taxes Levied Report (CTL) showing commercial with a 2% increase (excluding growth). Further review of the statistical profile indicates that the COD and PRD are acceptable and support the uniformity of the equalization

Equalization and Quality of Assessment

The size of the statistical sample of the commercial class is considered too small to be statistically reliable. Review of the assessment practices demonstrate that the assessments are uniform and equalized. The quality of assessment of the commercial property in Jefferson County complies with generally accepted mass appraisal techniques

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
19	20	97.50	97.40	96.05	12.29	101.41
____ALL____	20	97.50	97.40	96.05	12.29	101.41

Level of Value

Based on analysis of all available information, the level of value of the commercial class of real property in Jefferson County is at the statutory level of 100%.

2019 Agricultural Correlation for Jefferson County

Assessment Actions

For assessment year 2019, the county assessor completed all pickup work of new improvements on agricultural land parcels. The land use on all parcels were updated where changes had been reported or observed. The county conducted a thorough sale verification and analysis process. New values for agricultural land throughout the county were implemented. Irrigated decreased approximately 4%, dryland decreased 9%, Grassland decreased 3% and grass stayed the same.. Rural outbuildings were reviewed utilizing imagery, Farm Services Agency (FSA) maps, and documents from the Natural Resources District (NRD).

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 Property Assessment Division (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. Jefferson County's usability of 64% of sales was observed. The disqualified sales had comments and typically provided a reasonable explanation of why the sales were disqualified. The percentage of sales used is acceptable. Reviewing Jefferson County's sales revealed that no apparent bias existed in the qualification determination and that all arm's-length sales were made available for the measurement of real property. The review also included checking the reported values from the Assessed Value Update and verifying their accuracy when compared to the property record card.

Jefferson County has three market areas for the agricultural land 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 their six-year inspection and review requirement.

Another portion of the assessment practices relates to how rural residential and recreational land use is identified apart from agricultural land within the county. This is determined by the predominate present use of the parcel. There are no parcels classified as recreational land in Jefferson County. Agricultural home sites and rural residential home sites are valued the same. For Wetlands Reserve Program (WRP) the county uses grassland values converted to 100% of market value. Conservation Reserve Program (CRP) has not been identified but is valued as dry crop. Jefferson is working on a written valuation methodology and has an updated three-year plan.

2019 Agricultural Correlation for Jefferson County

Description of Analysis

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

The agricultural land statistical sample of sales consists of 27 agricultural sales. All three measures of central tendency are in the range and demonstrate strong support for each other. A review of the statistical profile for the market area and the 80% majority land use (MLU) by Market Area shows all subclasses are in range except grass in area 2 with 4 sales is slightly over with unreliably small samples. Jefferson County average acre values are similar to the bordering counties and considered acceptable. In reviewing the change in the median over the study period one can observe a flat to declining market similar to surrounding counties.

Equalization and Quality of Assessment

All dwellings located on both agricultural and rural residential properties are valued using the same cost index and depreciation schedule. Farm home sites carry the same value as rural residential home sites, because the county assessor believes there are minimal market differences between them. Based on the statistics and review of the assessment practices, Jefferson County has achieved an acceptable level of value for the agricultural land class of property.

The quality of assessment of the agricultural land in Jefferson County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	8	70.69	71.31	71.35	05.19	99.94
1	2	74.11	74.11	73.77	05.94	100.46
2	6	70.69	70.37	70.51	04.85	99.80
<u>Dry</u>						
County	4	75.40	86.44	84.92	20.52	101.79
2	4	75.40	86.44	84.92	20.52	101.79
<u>Grass</u>						
County	6	74.08	76.74	75.13	09.57	102.14
2	4	75.57	78.32	79.44	13.50	98.59
3	2	73.60	73.60	73.54	00.12	100.08
<u>ALL</u>	27	73.51	74.20	72.09	10.58	102.93

2019 Agricultural Correlation for Jefferson County

Level of Value

Based on all available information, the level of value of agricultural land in Jefferson County is 74%.

2019 Opinions of the Property Tax Administrator for Jefferson County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	74	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 Jefferson County

Residential Real Property - Current

Number of Sales	160	Median	99.60
Total Sales Price	\$13,213,753	Mean	101.54
Total Adj. Sales Price	\$13,213,753	Wgt. Mean	98.35
Total Assessed Value	\$12,995,421	Average Assessed Value of the Base	\$54,158
Avg. Adj. Sales Price	\$82,586	Avg. Assessed Value	\$81,221

Confidence Interval - Current

95% Median C.I	98.89 to 100.15
95% Wgt. Mean C.I	95.64 to 101.05
95% Mean C.I	99.12 to 103.96
% of Value of the Class of all Real Property Value in the County	14.42
% of Records Sold in the Study Period	3.81
% of Value Sold in the Study Period	5.71

Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	188	99	98.66
2017	201	100	99.85
2016	176	100	99.59
2015	160	98	98.20

2019 Commission Summary for Jefferson County

Commercial Real Property - Current

Number of Sales	20	Median	97.50
Total Sales Price	\$1,471,059	Mean	97.40
Total Adj. Sales Price	\$1,471,059	Wgt. Mean	96.05
Total Assessed Value	\$1,413,021	Average Assessed Value of the Base	\$157,783
Avg. Adj. Sales Price	\$73,553	Avg. Assessed Value	\$70,651

Confidence Interval - Current

95% Median C.I	95.36 to 99.69
95% Wgt. Mean C.I	90.77 to 101.34
95% Mean C.I	87.52 to 107.28
% of Value of the Class of all Real Property Value in the County	5.35
% of Records Sold in the Study Period	3.74
% of Value Sold in the Study Period	1.67

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	26	97	97.03
2017	18	100	94.36
2016	14		98.42
2015	5	100	103.94

**48 Jefferson
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 : 160
 Total Sales Price : 13,213,753
 Total Adj. Sales Price : 13,213,753
 Total Assessed Value : 12,995,421
 Avg. Adj. Sales Price : 82,586
 Avg. Assessed Value : 81,221

MEDIAN : 100
 WGT. MEAN : 98
 MEAN : 102
 COD : 07.84
 PRD : 103.24

COV : 15.41
 STD : 15.65
 Avg. Abs. Dev : 07.81
 MAX Sales Ratio : 198.86
 MIN Sales Ratio : 54.94

95% Median C.I. : 98.89 to 100.15
 95% Wgt. Mean C.I. : 95.64 to 101.05
 95% Mean C.I. : 99.12 to 103.96

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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	16	100.84	103.44	103.02	05.36	100.41	90.95	127.76	98.72 to 106.34	70,500	72,627
01-JAN-17 To 31-MAR-17	18	102.09	109.59	105.77	12.47	103.61	91.78	184.88	97.48 to 109.97	58,144	61,498
01-APR-17 To 30-JUN-17	14	98.02	99.47	98.03	04.03	101.47	89.75	111.05	96.87 to 105.40	82,386	80,760
01-JUL-17 To 30-SEP-17	33	98.53	100.23	99.83	08.73	100.40	54.94	140.84	97.92 to 102.60	81,379	81,240
01-OCT-17 To 31-DEC-17	12	97.92	92.97	90.53	08.22	102.70	69.63	103.79	82.73 to 100.86	92,342	83,595
01-JAN-18 To 31-MAR-18	12	100.24	96.18	95.85	04.86	100.34	60.03	102.19	96.81 to 101.01	64,375	61,703
01-APR-18 To 30-JUN-18	34	99.21	103.70	96.07	09.75	107.94	62.42	198.86	97.87 to 100.27	105,421	101,274
01-JUL-18 To 30-SEP-18	21	100.05	101.06	99.58	04.40	101.49	84.40	131.23	99.10 to 101.45	82,636	82,286
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	81	99.16	102.81	101.11	08.30	101.68	54.94	184.88	98.43 to 101.65	74,241	75,068
01-OCT-17 To 30-SEP-18	79	99.78	100.23	96.04	07.37	104.36	60.03	198.86	98.93 to 100.18	91,142	87,530
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	77	98.77	101.15	98.80	08.79	102.38	54.94	184.88	97.98 to 100.01	77,839	76,904
<u>ALL</u>	160	99.60	101.54	98.35	07.84	103.24	54.94	198.86	98.89 to 100.15	82,586	81,221

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	108	99.68	102.77	101.02	06.24	101.73	54.94	198.86	99.03 to 100.27	72,315	73,054
8	13	100.05	101.12	101.04	06.06	100.08	87.85	122.19	96.52 to 106.47	79,308	80,132
11	14	92.28	93.19	91.28	13.25	102.09	62.42	140.36	82.73 to 104.45	243,643	222,404
12	17	100.00	100.08	98.78	13.89	101.32	60.03	140.84	85.00 to 115.51	41,397	40,890
15	8	98.81	103.26	98.86	08.11	104.45	92.52	125.21	92.52 to 125.21	32,250	31,883
<u>ALL</u>	160	99.60	101.54	98.35	07.84	103.24	54.94	198.86	98.89 to 100.15	82,586	81,221

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	160	99.60	101.54	98.35	07.84	103.24	54.94	198.86	98.89 to 100.15	82,586	81,221
06											
07											
<u>ALL</u>	160	99.60	101.54	98.35	07.84	103.24	54.94	198.86	98.89 to 100.15	82,586	81,221

48 Jefferson
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 : 160
 Total Sales Price : 13,213,753
 Total Adj. Sales Price : 13,213,753
 Total Assessed Value : 12,995,421
 Avg. Adj. Sales Price : 82,586
 Avg. Assessed Value : 81,221

MEDIAN : 100
 WGT. MEAN : 98
 MEAN : 102
 COD : 07.84
 PRD : 103.24

COV : 15.41
 STD : 15.65
 Avg. Abs. Dev : 07.81
 MAX Sales Ratio : 198.86
 MIN Sales Ratio : 54.94

95% Median C.I. : 98.89 to 100.15
 95% Wgt. Mean C.I. : 95.64 to 101.05
 95% Mean C.I. : 99.12 to 103.96

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Low \$ Ranges</u>												
Less Than 5,000	2	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	3,124	3,124	
Less Than 15,000	13	100.00	107.69	107.65	18.69	100.04	54.94	198.86	93.82 to 127.31	9,265	9,974	
Less Than 30,000	26	101.53	108.75	109.04	14.85	99.73	54.94	198.86	99.03 to 111.05	15,979	17,423	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	158	99.51	101.56	98.35	07.94	103.26	54.94	198.86	98.84 to 100.18	83,592	82,210	
Greater Than 14,999	147	99.42	100.99	98.26	06.88	102.78	60.03	184.88	98.84 to 100.18	89,070	87,522	
Greater Than 29,999	134	99.18	100.14	98.00	06.40	102.18	60.03	184.88	98.53 to 100.07	95,510	93,600	
<u>Incremental Ranges</u>												
0 TO 4,999	2	100.00	100.00	100.00	00.00	100.00	100.00	100.00	N/A	3,124	3,124	
5,000 TO 14,999	11	100.01	109.09	108.07	22.09	100.94	54.94	198.86	85.00 to 130.45	10,382	11,220	
15,000 TO 29,999	13	105.26	109.80	109.61	10.19	100.17	90.95	143.89	99.03 to 125.21	22,692	24,872	
30,000 TO 59,999	51	99.78	100.96	100.68	05.98	100.28	71.13	140.84	98.43 to 101.15	44,422	44,724	
60,000 TO 99,999	39	99.60	103.41	103.19	08.72	100.21	60.03	184.88	97.87 to 101.79	76,005	78,430	
100,000 TO 149,999	24	98.65	97.44	97.27	03.21	100.17	69.63	106.47	97.92 to 100.06	122,125	118,793	
150,000 TO 249,999	13	98.53	95.14	94.29	05.01	100.90	82.73	102.82	84.40 to 100.07	182,231	171,822	
250,000 TO 499,999	7	99.39	94.47	93.36	08.67	101.19	62.42	106.49	62.42 to 106.49	324,086	302,570	
500,000 TO 999,999												
1,000,000 +												
<u>ALL</u>	160	99.60	101.54	98.35	07.84	103.24	54.94	198.86	98.89 to 100.15	82,586	81,221	

48 Jefferson
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 : 20
Total Sales Price : 1,471,059
Total Adj. Sales Price : 1,471,059
Total Assessed Value : 1,413,021
Avg. Adj. Sales Price : 73,553
Avg. Assessed Value : 70,651

MEDIAN : 98
WGT. MEAN : 96
MEAN : 97
COD : 12.29
PRD : 101.41

COV : 21.68
STD : 21.12
Avg. Abs. Dev : 11.98
MAX Sales Ratio : 162.06
MIN Sales Ratio : 53.30

95% Median C.I. : 95.36 to 99.69
95% Wgt. Mean C.I. : 90.77 to 101.34
95% Mean C.I. : 87.52 to 107.28

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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	2	91.72	91.72	88.10	05.44	104.11	86.73	96.70	N/A	40,047	35,283	
01-JAN-16 To 31-MAR-16	1	96.10	96.10	96.10	00.00	100.00	96.10	96.10	N/A	100,000	96,096	
01-APR-16 To 30-JUN-16	1	124.10	124.10	124.10	00.00	100.00	124.10	124.10	N/A	27,500	34,127	
01-JUL-16 To 30-SEP-16	3	109.80	123.62	113.35	19.14	109.06	98.99	162.06	N/A	34,255	38,826	
01-OCT-16 To 31-DEC-16	6	97.03	85.90	94.12	13.13	91.27	53.30	99.69	53.30 to 99.69	147,867	139,166	
01-JAN-17 To 31-MAR-17												
01-APR-17 To 30-JUN-17	1	98.69	98.69	98.69	00.00	100.00	98.69	98.69	N/A	130,000	128,302	
01-JUL-17 To 30-SEP-17	2	101.76	101.76	102.33	01.57	99.44	100.16	103.36	N/A	14,750	15,094	
01-OCT-17 To 31-DEC-17												
01-JAN-18 To 31-MAR-18	2	96.60	96.60	96.76	01.28	99.83	95.36	97.84	N/A	31,000	29,995	
01-APR-18 To 30-JUN-18	1	81.50	81.50	81.50	00.00	100.00	81.50	81.50	N/A	17,000	13,855	
01-JUL-18 To 30-SEP-18	1	81.22	81.22	81.22	00.00	100.00	81.22	81.22	N/A	35,000	28,427	
<u>Study Yrs</u>												
01-OCT-15 To 30-SEP-16	7	98.99	110.64	102.23	16.80	108.23	86.73	162.06	86.73 to 162.06	44,337	45,324	
01-OCT-16 To 30-SEP-17	9	98.69	90.85	94.92	09.65	95.71	53.30	103.36	69.28 to 100.16	116,300	110,387	
01-OCT-17 To 30-SEP-18	4	88.43	88.98	89.71	08.62	99.19	81.22	97.84	N/A	28,500	25,568	
<u>Calendar Yrs</u>												
01-JAN-16 To 31-DEC-16	11	98.99	100.59	96.80	16.72	103.92	53.30	162.06	69.28 to 124.10	101,588	98,336	
01-JAN-17 To 31-DEC-17	3	100.16	100.74	99.37	01.56	101.38	98.69	103.36	N/A	53,167	52,830	
<u>ALL</u>	20	97.50	97.40	96.05	12.29	101.41	53.30	162.06	95.36 to 99.69	73,553	70,651	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
19	20	97.50	97.40	96.05	12.29	101.41	53.30	162.06	95.36 to 99.69	73,553	70,651	
<u>ALL</u>	20	97.50	97.40	96.05	12.29	101.41	53.30	162.06	95.36 to 99.69	73,553	70,651	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
02												
03	20	97.50	97.40	96.05	12.29	101.41	53.30	162.06	95.36 to 99.69	73,553	70,651	
04												
<u>ALL</u>	20	97.50	97.40	96.05	12.29	101.41	53.30	162.06	95.36 to 99.69	73,553	70,651	

**48 Jefferson
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 : 20
 Total Sales Price : 1,471,059
 Total Adj. Sales Price : 1,471,059
 Total Assessed Value : 1,413,021
 Avg. Adj. Sales Price : 73,553
 Avg. Assessed Value : 70,651

MEDIAN : 98
 WGT. MEAN : 96
 MEAN : 97
 COD : 12.29
 PRD : 101.41

COV : 21.68
 STD : 21.12
 Avg. Abs. Dev : 11.98
 MAX Sales Ratio : 162.06
 MIN Sales Ratio : 53.30

95% Median C.I. : 95.36 to 99.69
 95% Wgt. Mean C.I. : 90.77 to 101.34
 95% Mean C.I. : 87.52 to 107.28

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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	3	100.16	119.64	124.18	21.76	96.34	96.70	162.06	N/A	11,500	14,280	
Less Than 30,000	9	99.69	103.58	103.14	16.37	100.43	69.28	162.06	81.50 to 124.10	17,889	18,450	
___Ranges Excl. Low \$___												
Greater Than 4,999	20	97.50	97.40	96.05	12.29	101.41	53.30	162.06	95.36 to 99.69	73,553	70,651	
Greater Than 14,999	17	97.15	93.48	95.38	10.37	98.01	53.30	124.10	81.50 to 99.69	84,503	80,599	
Greater Than 29,999	11	97.15	92.35	95.18	08.44	97.03	53.30	109.80	81.22 to 99.10	119,096	113,361	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	3	100.16	119.64	124.18	21.76	96.34	96.70	162.06	N/A	11,500	14,280	
15,000 TO 29,999	6	97.53	95.55	97.40	13.84	98.10	69.28	124.10	69.28 to 124.10	21,083	20,535	
30,000 TO 59,999	5	97.84	96.95	98.25	06.27	98.68	81.22	109.80	N/A	38,753	38,075	
60,000 TO 99,999	2	70.02	70.02	70.25	23.88	99.67	53.30	86.73	N/A	68,147	47,872	
100,000 TO 149,999	2	97.40	97.40	97.56	01.33	99.84	96.10	98.69	N/A	115,000	112,199	
150,000 TO 249,999												
250,000 TO 499,999	2	98.13	98.13	98.19	01.00	99.94	97.15	99.10	N/A	375,000	368,228	
500,000 TO 999,999												
1,000,000 +												
___ALL___	20	97.50	97.40	96.05	12.29	101.41	53.30	162.06	95.36 to 99.69	73,553	70,651	

48 Jefferson
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 : 20
Total Sales Price : 1,471,059
Total Adj. Sales Price : 1,471,059
Total Assessed Value : 1,413,021
Avg. Adj. Sales Price : 73,553
Avg. Assessed Value : 70,651

MEDIAN : 98
WGT. MEAN : 96
MEAN : 97
COD : 12.29
PRD : 101.41

COV : 21.68
STD : 21.12
Avg. Abs. Dev : 11.98
MAX Sales Ratio : 162.06
MIN Sales Ratio : 53.30

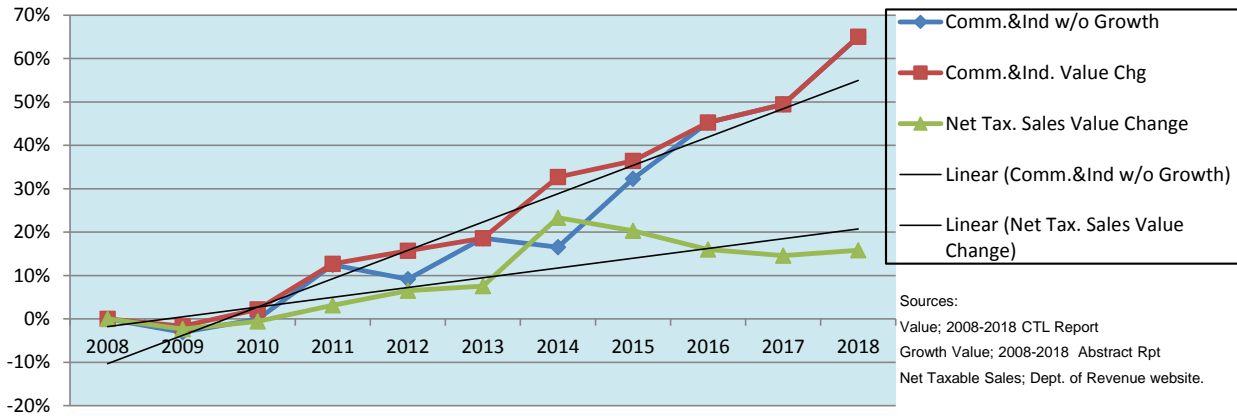
95% Median C.I. : 95.36 to 99.69
95% Wgt. Mean C.I. : 90.77 to 101.34
95% Mean C.I. : 87.52 to 107.28

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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	96.90	96.90	96.90	00.00	100.00	96.90	96.90	N/A	35,000	33,914
326	2	93.45	93.45	88.36	07.19	105.76	86.73	100.16	N/A	39,297	34,722
344	3	103.36	108.85	100.83	08.06	107.95	99.10	124.10	N/A	149,167	150,406
346	1	95.36	95.36	95.36	00.00	100.00	95.36	95.36	N/A	27,000	25,746
353	2	107.68	107.68	72.05	50.50	149.45	53.30	162.06	N/A	40,600	29,253
384	1	96.70	96.70	96.70	00.00	100.00	96.70	96.70	N/A	11,000	10,637
386	2	89.96	89.96	94.99	09.72	94.70	81.22	98.69	N/A	82,500	78,365
406	5	97.84	89.46	91.38	09.79	97.90	69.28	99.69	N/A	24,200	22,113
442	1	109.80	109.80	109.80	00.00	100.00	109.80	109.80	N/A	54,765	60,132
494	1	97.15	97.15	97.15	00.00	100.00	97.15	97.15	N/A	350,000	340,037
528	1	96.10	96.10	96.10	00.00	100.00	96.10	96.10	N/A	100,000	96,096
<u>ALL</u>	<u>20</u>	97.50	97.40	96.05	12.29	101.41	53.30	162.06	95.36 to 99.69	73,553	70,651

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	\$ 50,386,301	\$ 1,256,302		\$ 49,129,999	--	\$ 59,992,134	--
2009	\$ 49,537,051	\$ 706,529	1.43%	\$ 48,830,522	-3.09%	\$ 58,582,380	-2.35%
2010	\$ 51,501,205	\$ 1,152,657	2.24%	\$ 50,348,548	1.64%	\$ 59,646,508	1.82%
2011	\$ 56,771,251	\$ 120,241	0.21%	\$ 56,651,010	10.00%	\$ 61,863,423	3.72%
2012	\$ 58,309,184	\$ 3,323,690	5.70%	\$ 54,985,494	-3.15%	\$ 63,875,126	3.25%
2013	\$ 59,740,811	\$ -	0.00%	\$ 59,740,811	2.46%	\$ 64,516,409	1.00%
2014	\$ 66,866,350	\$ 8,166,039	12.21%	\$ 58,700,311	-1.74%	\$ 73,993,666	14.69%
2015	\$ 68,726,161	\$ 2,061,850	3.00%	\$ 66,664,311	-0.30%	\$ 72,157,178	-2.48%
2016	\$ 73,200,415	\$ -	0.00%	\$ 73,200,415	6.51%	\$ 69,585,394	-3.56%
2017	\$ 75,293,928	\$ -	0.00%	\$ 75,293,928	2.86%	\$ 68,728,783	-1.23%
2018	\$ 83,160,095	\$ 27,278	0.03%	\$ 83,132,817	10.41%	\$ 69,482,149	1.10%
Ann %chg	5.14%			Average	2.56%	1.48%	1.59%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2008	-	-	-
2009	-3.09%	-1.69%	-2.35%
2010	-0.07%	2.21%	-0.58%
2011	12.43%	12.67%	3.12%
2012	9.13%	15.72%	6.47%
2013	18.57%	18.57%	7.54%
2014	16.50%	32.71%	23.34%
2015	32.31%	36.40%	20.28%
2016	45.28%	45.28%	15.99%
2017	49.43%	49.43%	14.56%
2018	64.99%	65.05%	15.82%

County Number	48
County Name	Jefferson

48 Jefferson
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 : 27
Total Sales Price : 23,410,965
Total Adj. Sales Price : 23,410,965
Total Assessed Value : 16,876,172
Avg. Adj. Sales Price : 867,073
Avg. Assessed Value : 625,043

MEDIAN : 74
WGT. MEAN : 72
MEAN : 74
COD : 10.58
PRD : 102.93

COV : 18.15
STD : 13.47
Avg. Abs. Dev : 07.78
MAX Sales Ratio : 127.18
MIN Sales Ratio : 57.43

95% Median C.I. : 66.43 to 76.47
95% Wgt. Mean C.I. : 68.89 to 75.28
95% Mean C.I. : 68.87 to 79.53

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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	3	76.08	75.19	75.64	01.89	99.41	72.59	76.91	N/A	794,740	601,143
01-JAN-16 To 31-MAR-16	7	66.43	68.83	69.48	06.59	99.06	61.76	78.51	61.76 to 78.51	1,177,982	818,440
01-APR-16 To 30-JUN-16	1	73.69	73.69	73.69	00.00	100.00	73.69	73.69	N/A	320,000	235,797
01-JUL-16 To 30-SEP-16	2	75.09	75.09	73.73	02.10	101.84	73.51	76.66	N/A	946,000	697,509
01-OCT-16 To 31-DEC-16	1	74.47	74.47	74.47	00.00	100.00	74.47	74.47	N/A	184,000	137,032
01-JAN-17 To 31-MAR-17	5	67.78	66.72	69.05	07.83	96.63	57.43	76.47	N/A	1,107,440	764,642
01-APR-17 To 30-JUN-17	2	68.36	68.36	69.38	03.19	98.53	66.18	70.54	N/A	696,000	482,918
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18	4	79.68	80.89	72.76	14.92	111.17	63.85	100.37	N/A	460,168	334,828
01-APR-18 To 30-JUN-18	2	101.91	101.91	89.63	24.80	113.70	76.64	127.18	N/A	807,500	723,729
01-JUL-18 To 30-SEP-18											
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	13	73.51	71.63	71.35	05.58	100.39	61.76	78.51	65.74 to 76.66	987,853	704,871
01-OCT-16 To 30-SEP-17	8	68.75	68.10	69.25	06.84	98.34	57.43	76.47	57.43 to 76.47	889,150	615,760
01-OCT-17 To 30-SEP-18	6	80.92	87.90	80.64	20.21	109.00	63.85	127.18	63.85 to 127.18	575,945	464,461
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	11	73.51	70.92	70.45	05.86	100.67	61.76	78.51	64.85 to 76.66	967,443	681,539
01-JAN-17 To 31-DEC-17	7	67.78	67.19	69.11	06.52	97.22	57.43	76.47	57.43 to 76.47	989,886	684,149
<u>ALL</u>	27	73.51	74.20	72.09	10.58	102.93	57.43	127.18	66.43 to 76.47	867,073	625,043

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	5	69.71	70.52	70.48	07.76	100.06	62.19	78.51	N/A	1,498,240	1,055,887
2	18	73.13	75.70	73.63	12.76	102.81	57.43	127.18	66.43 to 76.66	662,487	487,798
3	4	73.60	72.03	70.50	03.87	102.17	64.85	76.08	N/A	998,750	704,094
<u>ALL</u>	27	73.51	74.20	72.09	10.58	102.93	57.43	127.18	66.43 to 76.47	867,073	625,043

48 Jefferson
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 : 27
 Total Sales Price : 23,410,965
 Total Adj. Sales Price : 23,410,965
 Total Assessed Value : 16,876,172
 Avg. Adj. Sales Price : 867,073
 Avg. Assessed Value : 625,043

MEDIAN : 74
 WGT. MEAN : 72
 MEAN : 74
 COD : 10.58
 PRD : 102.93

COV : 18.15
 STD : 13.47
 Avg. Abs. Dev : 07.78
 MAX Sales Ratio : 127.18
 MIN Sales Ratio : 57.43

95% Median C.I. : 66.43 to 76.47
 95% Wgt. Mean C.I. : 68.89 to 75.28
 95% Mean C.I. : 68.87 to 79.53

Printed:3/21/2019 11:27:16AM

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
_____Dry_____											
County	2	97.48	97.48	105.65	30.47	92.27	67.78	127.18	N/A	325,500	343,879
2	2	97.48	97.48	105.65	30.47	92.27	67.78	127.18	N/A	325,500	343,879
_____Grass_____											
County	5	74.47	77.39	77.75	11.17	99.54	61.76	100.37	N/A	217,306	168,953
2	4	75.57	78.32	79.44	13.50	98.59	61.76	100.37	N/A	191,633	152,242
3	1	73.69	73.69	73.69	00.00	100.00	73.69	73.69	N/A	320,000	235,797
_____ALL_____	27	73.51	74.20	72.09	10.58	102.93	57.43	127.18	66.43 to 76.47	867,073	625,043

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	8	70.69	71.31	71.35	05.19	99.94	63.85	78.51	63.85 to 78.51	1,263,262	901,288
1	2	74.11	74.11	73.77	05.94	100.46	69.71	78.51	N/A	1,300,000	959,035
2	6	70.69	70.37	70.51	04.85	99.80	63.85	76.91	63.85 to 76.91	1,251,016	882,039
_____Dry_____											
County	4	75.40	86.44	84.92	20.52	101.79	67.78	127.18	N/A	545,035	462,867
2	4	75.40	86.44	84.92	20.52	101.79	67.78	127.18	N/A	545,035	462,867
_____Grass_____											
County	6	74.08	76.74	75.13	09.57	102.14	61.76	100.37	61.76 to 100.37	474,422	356,432
2	4	75.57	78.32	79.44	13.50	98.59	61.76	100.37	N/A	191,633	152,242
3	2	73.60	73.60	73.54	00.12	100.08	73.51	73.69	N/A	1,040,000	764,813
_____ALL_____	27	73.51	74.20	72.09	10.58	102.93	57.43	127.18	66.43 to 76.47	867,073	625,043

Jefferson County 2019 Average Acre Value Comparison

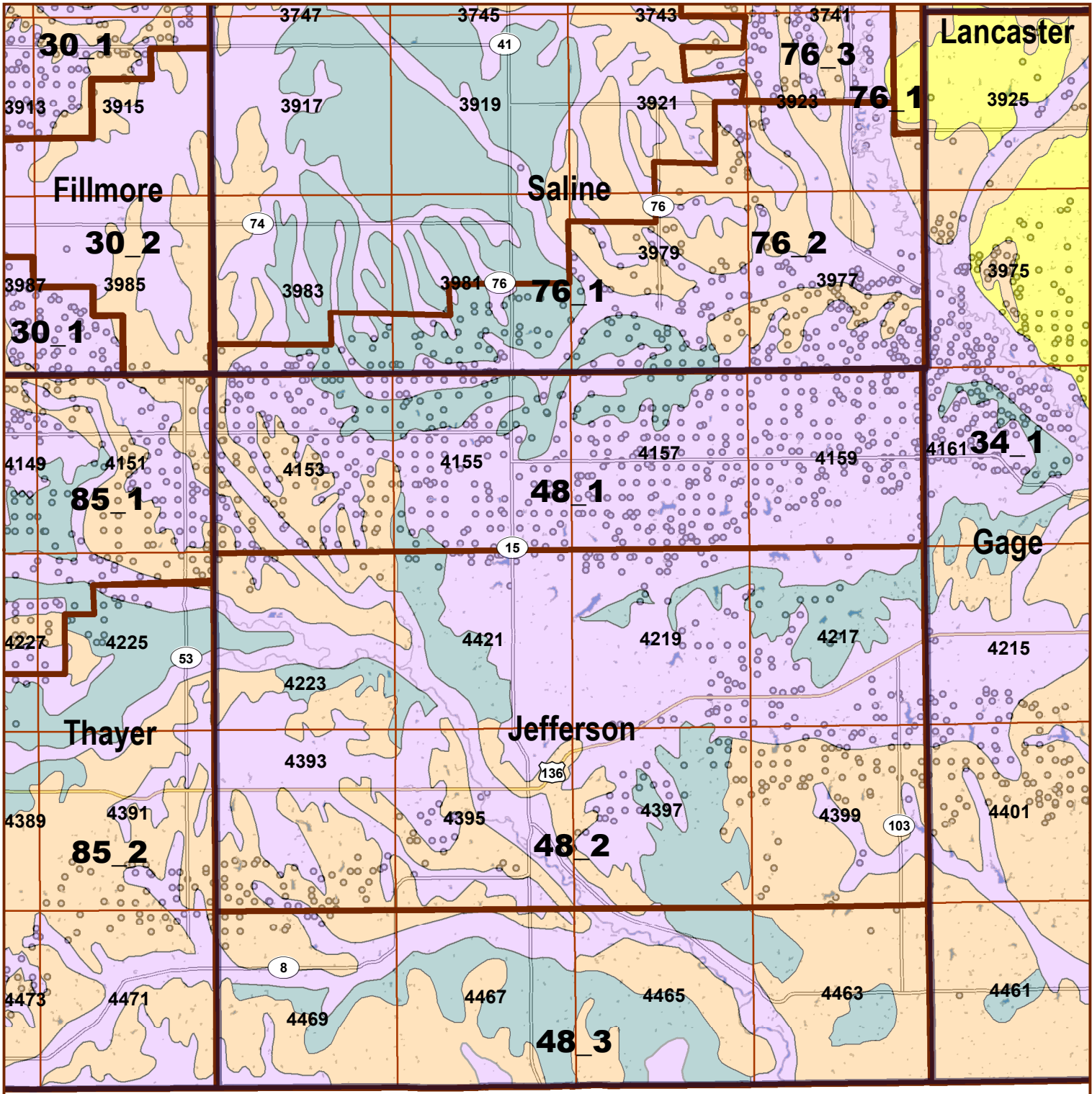
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Jefferson	1	4345	6889	3655	5109	4520	n/a	4130	2600	5662
Fillmore	1	6500	6400	6300	6200	5900	n/a	5500	5350	6274
Gage	1	5423	5454	5253	5259	4415	4435	4085	4066	5042
Saline	2	5697	5699	5587	5499	5095	4900	4497	4293	5444
Thayer	1	6500	6375	6300	6175	5850	5675	5550	5550	6162
Jefferson	2	4565	7495	3472	4375	4190	n/a	2890	2765	5409
Gage	1	5423	5454	5253	5259	4415	4435	4085	4066	5042
Thayer	1	6500	6375	6300	6175	5850	5675	5550	5550	6162
Thayer	2	6100	6050	5800	5350	5125	n/a	4950	4950	5525
Jefferson	3	5770	6111	4145	4560	3745	n/a	3860	3650	4884
Gage	1	5423	5454	5253	5259	4415	4435	4085	4066	5042
Thayer	2	6100	6050	5800	5350	5125	n/a	4950	4950	5525

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Jefferson	1	3260	4819	3061	2875	2655	n/a	2885	1706	3591
Fillmore	1	3755	3715	3615	3565	3395	n/a	3120	3055	3602
Gage	1	4175	4175	3610	3610	3040	3040	2415	2415	3358
Saline	2	3699	3597	3547	3448	3298	3200	3198	3144	3479
Thayer	1	3650	3650	3475	3475	3000	3000	2925	2925	3397
Jefferson	2	4000	4586	2738	2515	2714	n/a	1740	1730	3369
Gage	1	4175	4175	3610	3610	3040	3040	2415	2415	3358
Thayer	1	3650	3650	3475	3475	3000	3000	2925	2925	3397
Thayer	2	3350	3350	3250	3150	2975	2875	2775	2750	3115
Jefferson	3	3390	3860	2030	2698	2030	n/a	1515	1516	2697
Gage	1	4175	4175	3610	3610	3040	3040	2415	2415	3358
Thayer	2	3350	3350	3250	3150	2975	2875	2775	2750	3115

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Jefferson	1	1740	1710	1739	1695	1695	n/a	1695	1708	1704
Fillmore	1	1660	1640	1580	1520	1500	n/a	1400	1400	1483
Gage	1	2185	2185	1990	1990	1805	1805	1675	1675	1803
Saline	2	2000	2000	1975	1975	1924	n/a	1699	1601	1792
Thayer	1	1420	1420	1400	1385	1385	1385	1385	1370	1386
Jefferson	2	1598	1728	1696	1743	1743	n/a	1741	1735	1735
Gage	1	2185	2185	1990	1990	1805	1805	1675	1675	1803
Thayer	1	1420	1420	1400	1385	1385	1385	1385	1370	1386
Thayer	2	1420	1420	1400	1385	1385	1385	1385	1370	1382
Jefferson	3	1610	1549	1610	1480	1480	n/a	1480	1483	1487
Gage	1	2185	2185	1990	1990	1805	1805	1675	1675	1803
Thayer	2	1420	1420	1400	1385	1385	1385	1385	1370	1382

County	Mkt Area	CRP	TIMBER	WASTE
Jefferson	1	n/a	597	205
Fillmore	1	1524	n/a	392
Gage	1	2835	846	200
Saline	2	n/a	516	100
Thayer	1	2534	500	200
Jefferson	2	n/a	876	205
Gage	1	2835	846	200
Thayer	1	2534	500	200
Thayer	2	2378	500	200
Jefferson	3	n/a	627	205
Gage	1	2835	846	200
Thayer	2	2378	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.



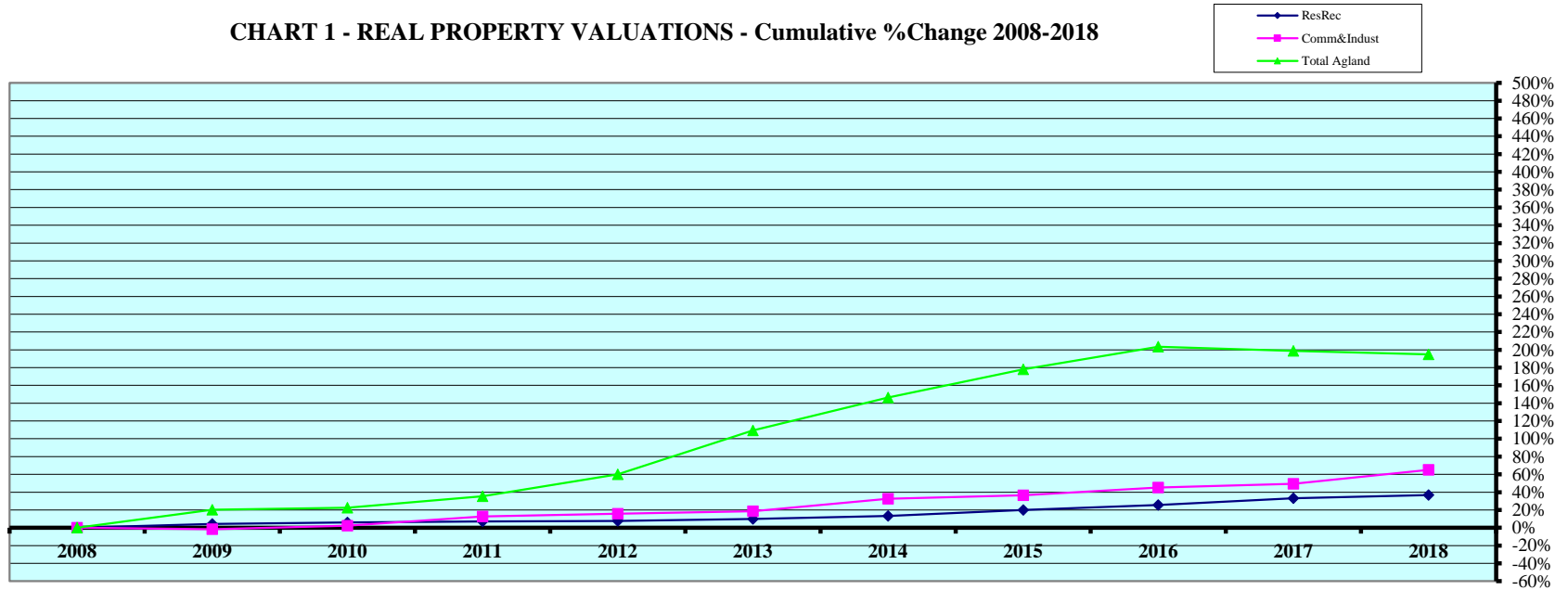
Legend

- 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

Jefferson 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	157,695,174	--	--	--	50,386,301	--	--	--	408,129,671	--	--	--
2009	164,346,653	6,651,479	4.22%	4.22%	49,537,051	-849,250	-1.69%	-1.69%	490,973,630	82,843,959	20.30%	20.30%
2010	166,989,591	2,642,938	1.61%	5.89%	51,501,205	1,964,154	3.97%	2.21%	500,332,516	9,358,886	1.91%	22.59%
2011	168,710,649	1,721,058	1.03%	6.99%	56,771,251	5,270,046	10.23%	12.67%	552,933,015	52,600,499	10.51%	35.48%
2012	169,830,902	1,120,253	0.66%	7.70%	58,309,184	1,537,933	2.71%	15.72%	653,023,367	100,090,352	18.10%	60.00%
2013	173,443,914	3,613,012	2.13%	9.99%	59,740,811	1,431,627	2.46%	18.57%	854,559,587	201,536,220	30.86%	109.38%
2014	178,558,445	5,114,531	2.95%	13.23%	66,866,350	7,125,539	11.93%	32.71%	1,006,040,951	151,481,364	17.73%	146.50%
2015	188,983,728	10,425,283	5.84%	19.84%	68,726,161	1,859,811	2.78%	36.40%	1,135,150,470	129,109,519	12.83%	178.13%
2016	197,928,546	8,944,818	4.73%	25.51%	73,200,415	4,474,254	6.51%	45.28%	1,238,408,745	103,258,275	9.10%	203.44%
2017	210,009,984	12,081,438	6.10%	33.17%	75,293,928	2,093,513	2.86%	49.43%	1,219,860,408	-18,548,337	-1.50%	198.89%
2018	215,620,839	5,610,855	2.67%	36.73%	83,160,095	7,866,167	10.45%	65.05%	1,203,519,888	-16,340,520	-1.34%	194.89%

Rate Annual %chg: Residential & Recreational **3.18%** Commercial & Industrial **5.14%** Agricultural Land **11.42%**

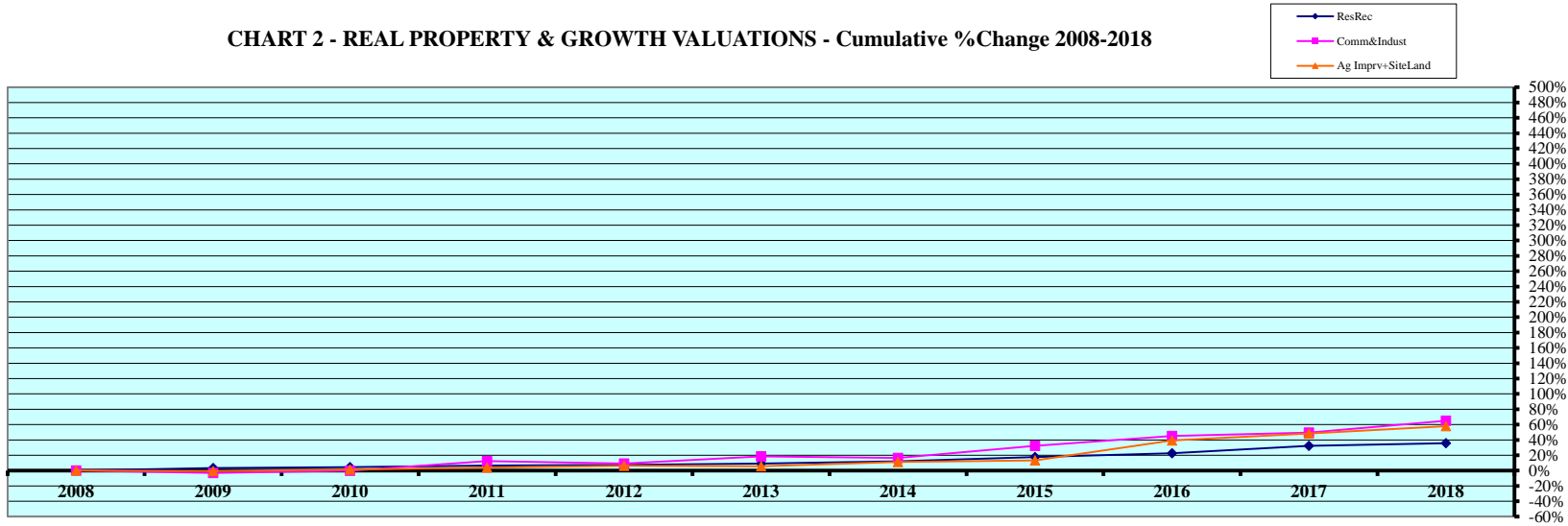
Cnty# **48**
County **JEFFERSON**

CHART 1

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

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	157,695,174	2,936,892	1.86%	154,758,282	--	--	50,386,301	1,256,302	2.49%	49,129,999	--	--			
2009	164,346,653	1,173,445	0.71%	163,173,208	3.47%	3.47%	49,537,051	706,529	1.43%	48,830,522	-3.09%	-3.09%			
2010	166,989,591	2,358,122	1.41%	164,631,469	0.17%	4.40%	51,501,205	1,152,657	2.24%	50,348,548	1.64%	-0.07%			
2011	168,710,649	876,784	0.52%	167,833,865	0.51%	6.43%	56,771,251	120,241	0.21%	56,651,010	10.00%	12.43%			
2012	169,830,902	622,344	0.37%	169,208,558	0.30%	7.30%	58,309,184	3,323,690	5.70%	54,985,494	-3.15%	9.13%			
2013	173,443,914	1,358,278	0.78%	172,085,636	1.33%	9.13%	59,740,811	0	0.00%	59,740,811	2.46%	18.57%			
2014	178,558,445	1,585,202	0.89%	176,973,243	2.03%	12.22%	66,866,350	8,166,039	12.21%	58,700,311	-1.74%	16.50%			
2015	188,983,728	3,437,385	1.82%	185,546,343	3.91%	17.66%	68,726,161	2,061,850	3.00%	66,664,311	-0.30%	32.31%			
2016	197,928,546	4,535,508	2.29%	193,393,038	2.33%	22.64%	73,200,415	0	0.00%	73,200,415	6.51%	45.28%			
2017	210,009,984	1,311,249	0.62%	208,698,735	5.44%	32.34%	75,293,928	0	0.00%	75,293,928	2.86%	49.43%			
2018	215,620,839	1,621,859	0.75%	213,998,980	1.90%	35.70%	83,160,095	27,278	0.03%	83,132,817	10.41%	64.99%			
Rate Ann%chg	3.18%						2.14%	5.14%						C & I w/o growth	2.56%

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	47,111,938	28,119,653	75,231,591	4,054,606	5.39%	71,176,985	--	--
2009	46,249,338	30,323,364	76,572,702	1,810,408	2.36%	74,762,294	-0.62%	-0.62%
2010	46,569,522	32,254,188	78,823,710	2,721,689	3.45%	76,102,021	-0.61%	1.16%
2011	46,044,174	34,172,173	80,216,347	1,989,274	2.48%	78,227,073	-0.76%	3.98%
2012	46,395,220	35,848,859	82,244,079	2,409,361	2.93%	79,834,718	-0.48%	6.12%
2013	44,911,355	38,393,897	83,305,252	3,709,049	4.45%	79,596,203	-3.22%	5.80%
2014	45,632,079	40,728,699	86,360,778	2,771,470	3.21%	83,589,308	0.34%	11.11%
2015	46,814,529	44,195,850	91,010,379	5,878,075	6.46%	85,132,304	-1.42%	13.16%
2016	49,488,899	59,213,498	108,702,397	4,001,976	3.68%	104,700,421	15.04%	39.17%
2017	52,829,543	65,362,360	118,191,903	6,489,310	5.49%	111,702,593	2.76%	48.48%
2018	53,620,475	66,406,588	120,027,063	1,255,384	1.05%	118,771,679	0.49%	57.87%
Rate Ann%chg	1.30%	8.97%	4.78%	Ag Imprv+Site w/o growth			1.15%	

(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.

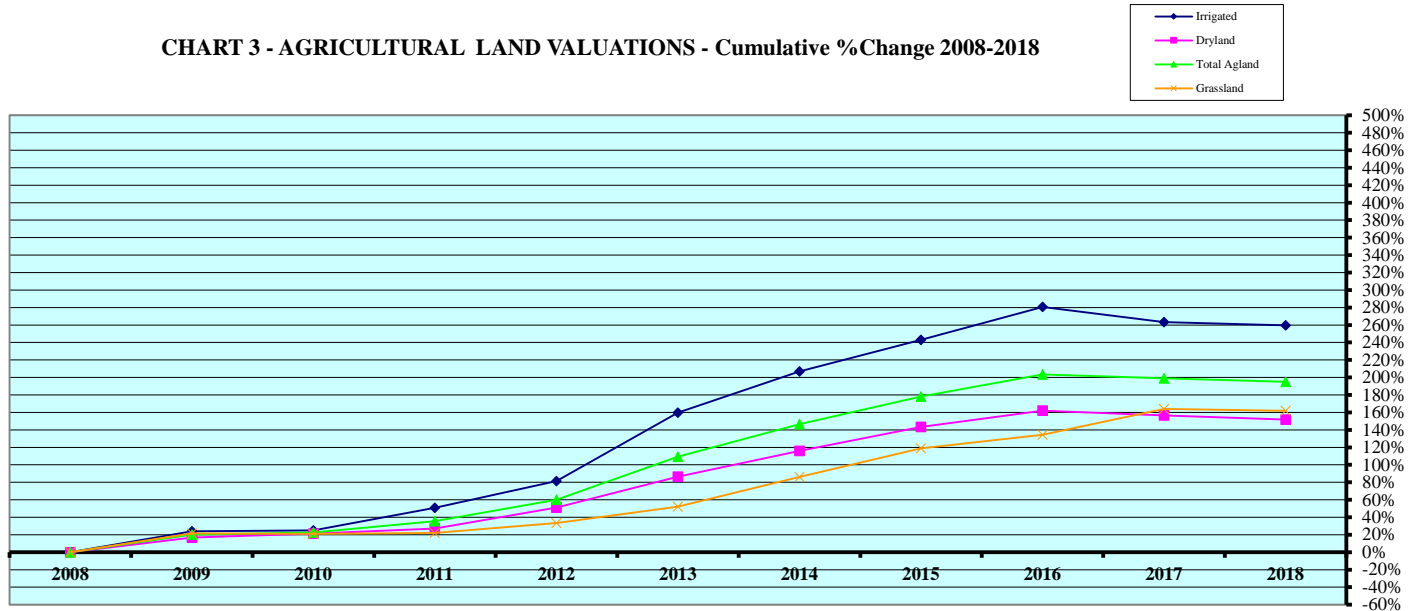
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

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

Cnty#	48
County	JEFFERSON

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	157,658,215	--	--	--	186,255,414	--	--	--	63,711,207	--	--	--
2009	195,517,650	37,859,435	24.01%	24.01%	217,309,565	31,054,151	16.67%	16.67%	77,503,812	13,792,605	21.65%	21.65%
2010	196,855,265	1,337,615	0.68%	24.86%	225,699,717	8,390,152	3.86%	21.18%	77,052,685	-451,127	-0.58%	20.94%
2011	237,723,129	40,867,864	20.76%	50.78%	236,717,605	11,017,888	4.88%	27.09%	77,691,739	639,054	0.83%	21.94%
2012	286,020,111	48,296,982	20.32%	81.42%	281,142,125	44,424,520	18.77%	50.94%	84,999,257	7,307,518	9.41%	33.41%
2013	409,345,528	123,325,417	43.12%	159.64%	347,000,973	65,858,848	23.43%	86.30%	96,875,092	11,875,835	13.97%	52.05%
2014	483,909,431	74,563,903	18.22%	206.94%	402,119,729	55,118,756	15.88%	115.90%	118,631,272	21,756,180	22.46%	86.20%
2015	540,940,862	57,031,431	11.79%	243.11%	452,998,724	50,878,995	12.65%	143.21%	139,339,377	20,708,105	17.46%	118.70%
2016	600,075,926	59,135,064	10.93%	280.62%	487,859,993	34,861,269	7.70%	161.93%	149,345,629	10,006,252	7.18%	134.41%
2017	572,832,170	-27,243,756	-4.54%	263.34%	477,742,372	-10,117,621	-2.07%	156.50%	168,175,319	18,829,690	12.61%	163.97%
2018	566,902,872	-5,929,298	-1.04%	259.58%	468,777,307	-8,965,065	-1.88%	151.69%	166,796,868	-1,378,451	-0.82%	161.80%

Rate Ann.%chg: Irrigated **13.65%** Dryland **9.67%** Grassland **10.10%**

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	504,835	--	--	--	0	--	--	--	408,129,671	--	--	--
2009	642,603	137,768	27.29%	27.29%	0	0	--	--	490,973,630	82,843,959	20.30%	20.30%
2010	724,849	82,246	12.80%	43.58%	0	0	--	--	500,332,516	9,358,886	1.91%	22.59%
2011	800,542	75,693	10.44%	58.57%	0	0	--	--	552,933,015	52,600,499	10.51%	35.48%
2012	861,874	61,332	7.66%	70.72%	0	0	--	--	653,023,367	100,090,352	18.10%	60.00%
2013	882,704	20,830	2.42%	74.85%	455,290	455,290	--	--	854,559,587	201,536,220	30.86%	109.38%
2014	930,979	48,275	5.47%	84.41%	449,540	-5,750	-1.26%	--	1,006,040,951	151,481,364	17.73%	146.50%
2015	1,126,238	195,259	20.97%	123.09%	745,269	295,729	65.78%	--	1,135,150,470	129,109,519	12.83%	178.13%
2016	1,096,747	-29,491	-2.62%	117.25%	30,450	-714,819	-95.91%	--	1,238,408,745	103,258,275	9.10%	203.44%
2017	1,080,097	-16,650	-1.52%	113.95%	30,450	0	0.00%	--	1,219,860,408	-18,548,337	-1.50%	198.89%
2018	1,012,391	-67,706	-6.27%	100.54%	30,450	0	0.00%	--	1,203,519,888	-16,340,520	-1.34%	194.89%

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

Rate Ann.%chg: Total Agric Land **11.42%**

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	157,663,199	77,396	2,037			186,583,365	151,126	1,235			63,654,432	105,774	602		
2009	195,507,611	78,632	2,486	22.05%	22.05%	217,337,133	149,482	1,454	17.76%	17.76%	77,469,219	105,355	735	22.19%	22.19%
2010	196,588,604	79,544	2,471	-0.60%	21.32%	225,870,075	148,681	1,519	4.49%	23.05%	77,043,719	105,038	733	-0.25%	21.88%
2011	237,396,947	80,887	2,935	18.75%	44.07%	236,959,674	147,421	1,607	5.81%	30.19%	77,665,273	104,841	741	1.00%	23.10%
2012	280,876,839	81,557	3,444	17.34%	69.06%	283,530,162	147,148	1,927	19.88%	56.07%	85,213,744	104,471	816	10.11%	35.54%
2013	399,790,932	84,602	4,726	37.21%	131.98%	352,228,156	144,846	2,432	26.20%	96.96%	97,148,379	104,076	933	14.44%	55.11%
2014	468,590,825	87,206	5,373	13.71%	163.78%	410,717,881	143,184	2,868	17.96%	132.34%	119,226,998	103,552	1,151	23.35%	91.32%
2015	541,012,316	94,751	5,710	6.26%	180.29%	452,779,590	136,384	3,320	15.74%	168.90%	139,256,475	102,875	1,354	17.57%	124.93%
2016	594,442,123	95,729	6,210	8.75%	204.83%	492,193,699	135,706	3,627	9.25%	193.77%	149,206,046	102,598	1,454	7.43%	141.65%
2017	573,913,371	97,697	5,874	-5.40%	188.37%	477,411,996	133,119	3,586	-1.12%	190.48%	166,674,324	102,987	1,618	11.29%	168.93%
2018	563,402,087	97,789	5,761	-1.92%	182.82%	471,047,016	132,231	3,562	-0.67%	188.53%	166,274,375	104,382	1,593	-1.57%	164.70%

Rate Annual %chg Average Value/Acre: 10.96%

11.18%

10.22%

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	505,801	5,864	86			30,450	61	500			408,437,247	340,220	1,201		
2009	649,308	5,645	115	33.35%	33.35%	30,450	61	500	0.00%	0.00%	490,993,721	339,175	1,448	20.58%	20.58%
2010	720,253	5,540	130	13.02%	50.71%	30,450	61	500	0.00%	0.00%	500,253,101	338,864	1,476	1.98%	22.97%
2011	795,483	5,485	145	11.56%	68.13%	30,450	61	500	0.00%	0.00%	552,847,827	338,695	1,632	10.57%	35.97%
2012	874,194	5,464	160	10.32%	85.49%	30,450	61	500	0.00%	0.00%	650,525,389	338,701	1,921	17.67%	59.99%
2013	895,245	5,266	170	6.25%	97.08%	30,450	61	500	0.00%	0.00%	850,093,162	338,852	2,509	30.62%	108.97%
2014	944,266	5,103	185	8.84%	114.50%	30,450	61	500	0.00%	0.00%	999,510,420	339,106	2,947	17.49%	145.52%
2015	1,142,143	4,966	230	24.31%	166.64%	30,450	61	500	0.00%	0.00%	1,134,220,974	339,037	3,345	13.50%	178.67%
2016	1,094,999	4,761	230	0.00%	166.64%	30,450	61	500	0.00%	0.00%	1,236,967,317	338,856	3,650	9.12%	204.07%
2017	1,054,026	4,684	225	-2.16%	160.87%	30,450	61	500	0.00%	0.00%	1,219,084,167	338,547	3,601	-1.36%	199.95%
2018	1,017,471	4,625	220	-2.23%	155.04%	30,450	61	500	0.00%	0.00%	1,201,771,399	339,088	3,544	-1.58%	195.22%

Rate Annual %chg Average Value/Acre: 11.43%

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JEFFERSON

(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
Aglard 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
7,547	JEFFERSON	94,067,170	124,222,619	98,128,771	214,509,985	72,452,783	10,707,312	1,110,854	1,203,519,888	53,620,475	66,406,588	25,745	1,938,772,190
cnty sector/value % of total value:		4.85%	6.41%	5.06%	11.06%	3.74%	0.55%	0.06%	62.08%	2.77%	3.43%	0.00%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
166	DAYKIN	350,977	213,121	49,258	4,742,768	5,553,625	0	0	0	0	0	0	10,909,749
2.20%	%sector of county sector	0.37%	0.17%	0.05%	2.21%	7.67%							0.56%
	%sector of municipality	3.22%	1.95%	0.45%	43.47%	50.91%							100.00%
260	DILLER	3,281,338	1,063,570	31,900	6,877,410	1,788,732	0	0	0	0	0	0	13,042,950
3.45%	%sector of county sector	3.49%	0.86%	0.03%	3.21%	2.47%							0.67%
	%sector of municipality	25.16%	8.15%	0.24%	52.73%	13.71%							100.00%
132	ENDICOTT	91,590	583,168	2,402,572	3,288,374	80,371	0	0	0	0	0	0	6,446,075
1.75%	%sector of county sector	0.10%	0.47%	2.45%	1.53%	0.11%							0.33%
	%sector of municipality	1.42%	9.05%	37.27%	51.01%	1.25%							100.00%
3,942	FAIRBURY	10,309,835	2,332,609	3,040,778	80,513,260	29,909,222	1,801,281	0	0	0	0	0	127,906,985
52.23%	%sector of county sector	10.96%	1.88%	3.10%	37.53%	41.28%	16.82%						6.60%
	%sector of municipality	8.06%	1.82%	2.38%	62.95%	23.38%	1.41%						100.00%
49	HARBINE	508,079	115,084	3,452	1,199,013	183,439	0	0	0	0	0	0	2,009,067
0.65%	%sector of county sector	0.54%	0.09%	0.00%	0.56%	0.25%							0.10%
	%sector of municipality	25.29%	5.73%	0.17%	59.68%	9.13%							100.00%
118	JANSEN	167,214	124,807	236,993	2,291,404	14,504,157	0	0	130,045	0	0	0	17,454,620
1.56%	%sector of county sector	0.18%	0.10%	0.24%	1.07%	20.02%			0.01%				0.90%
	%sector of municipality	0.96%	0.72%	1.36%	13.13%	83.10%			0.75%				100.00%
409	PLYMOUTH	897,706	318,140	525,281	13,182,660	10,489,363	585,907	0	0	0	0	0	25,999,057
5.42%	%sector of county sector	0.95%	0.26%	0.54%	6.15%	14.48%	5.47%						1.34%
	%sector of municipality	3.45%	1.22%	2.02%	50.70%	40.35%	2.25%						100.00%
69	REYNOLDS	172,575	55,774	3,476	1,157,928	1,335,851	0	0	0	0	0	0	2,725,604
0.91%	%sector of county sector	0.18%	0.04%	0.00%	0.54%	1.84%							0.14%
	%sector of municipality	6.33%	2.05%	0.13%	42.48%	49.01%							100.00%
61	STEELE CITY	33,983	299,120	1,097,414	1,121,718	46,360	0	0	0	0	0	198	2,598,793
0.81%	%sector of county sector	0.04%	0.24%	1.12%	0.52%	0.06%						0.77%	0.13%
	%sector of municipality	1.31%	11.51%	42.23%	43.16%	1.78%						0.01%	100.00%
5,206	Total Municipalities	15,813,297	5,105,393	7,391,124	114,374,535	63,891,120	2,387,188	0	130,045	0	0	198	209,092,900
68.98%	%all municip.sectors of cnty	16.81%	4.11%	7.53%	53.32%	88.18%	22.29%		0.01%			0.77%	10.78%

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

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 7,669	Value : 1,576,759,290	Growth 7,805,173	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	428	1,298,532	39	724,685	658	10,948,176	1,125	12,971,393	
02. Res Improve Land	2,457	7,365,891	50	977,711	488	10,969,343	2,995	19,312,945	
03. Res Improvements	2,463	117,009,587	51	8,359,681	550	68,482,441	3,064	193,851,709	
04. Res Total	2,891	125,674,010	90	10,062,077	1,208	90,399,960	4,189	226,136,047	0
% of Res Total	69.01	55.57	2.15	4.45	28.84	39.98	54.62	14.34	0.00
05. Com UnImp Land	67	686,379	1	4,007	17	547,213	85	1,237,599	
06. Com Improve Land	344	4,079,655	4	142,920	29	587,868	377	4,810,443	
07. Com Improvements	351	58,707,787	4	199,249	69	8,751,609	424	67,658,645	
08. Com Total	418	63,473,821	5	346,176	86	9,886,690	509	73,706,687	0
% of Com Total	82.12	86.12	0.98	0.47	16.90	13.41	6.64	4.67	0.00
09. Ind UnImp Land	7	16,795	1	4,944	3	47,696	11	69,435	
10. Ind Improve Land	8	141,396	1	125,017	6	162,985	15	429,398	
11. Ind Improvements	8	2,228,997	1	809,398	6	7,170,084	15	10,208,479	
12. Ind Total	15	2,387,188	2	939,359	9	7,380,765	26	10,707,312	0
% of Ind Total	57.69	22.29	7.69	8.77	34.62	68.93	0.34	0.68	0.00
13. Rec UnImp Land	1	565	0	0	5	298,542	6	299,107	
14. Rec Improve Land	0	0	0	0	4	462,028	4	462,028	
15. Rec Improvements	0	0	0	0	4	514,319	4	514,319	
16. Rec Total	1	565	0	0	9	1,274,889	10	1,275,454	0
% of Rec Total	10.00	0.04	0.00	0.00	90.00	99.96	0.13	0.08	0.00
Res & Rec Total	2,892	125,674,575	90	10,062,077	1,217	91,674,849	4,199	227,411,501	0
% of Res & Rec Total	68.87	55.26	2.14	4.42	28.98	40.31	54.75	14.42	0.00
Com & Ind Total	433	65,861,009	7	1,285,535	95	17,267,455	535	84,413,999	0
% of Com & Ind Total	80.93	78.02	1.31	1.52	17.76	20.46	6.98	5.35	0.00

17. Taxable Total	3,325	191,535,584	97	11,347,612	1,312	108,942,304	4,734	311,825,500	0
% of Taxable Total	70.24	61.42	2.05	3.64	27.71	34.94	61.73	19.78	0.00

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	4	56,912	553,067	0	0	0
19. Commercial	5	341,077	3,250,756	0	0	0
20. Industrial	1	139,365	708,080	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	4	56,912	553,067
19. Commercial	0	0	0	5	341,077	3,250,756
20. Industrial	0	0	0	1	139,365	708,080
21. Other	0	0	0	0	0	0
22. Total Sch II				10	537,354	4,511,903

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	264	34	84	382

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	1	25,320	2,091	801,481,017	2,092	801,506,337
28. Ag-Improved Land	0	0	0	0	794	356,921,019	794	356,921,019
29. Ag Improvements	0	0	1	45,311	842	106,461,123	843	106,506,434

30. Ag Total				2,935	1,264,933,790
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	1	0.00	45,311	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	1	0.20	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	19	19.00	437,000	19	19.00	437,000	
32. HomeSite Improv Land	480	486.42	11,185,360	480	486.42	11,185,360	
33. HomeSite Improvements	503	0.00	43,657,216	503	0.00	43,657,216	0
34. HomeSite Total				522	505.42	55,279,576	
35. FarmSite UnImp Land	189	767.30	1,548,063	189	767.30	1,548,063	
36. FarmSite Improv Land	744	2,693.71	9,768,942	744	2,693.71	9,768,942	
37. FarmSite Improvements	811	0.00	62,803,907	812	0.00	62,849,218	7,805,173
38. FarmSite Total				1,001	3,461.01	74,166,223	
39. Road & Ditches	2,443	6,570.37	0	2,444	6,570.57	0	
40. Other- Non Ag Use	3	60.20	90,300	3	60.20	90,300	
41. Total Section VI				1,523	10,597.20	129,536,099	7,805,173

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	26	2,501.45	5,209,896	26	2,501.45	5,209,896

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	1,503.65	2.67%	6,533,372	2.05%	4,345.01
46. 1A	27,690.97	49.25%	190,753,680	59.92%	6,888.66
47. 2A1	3,256.89	5.79%	11,905,166	3.74%	3,655.38
48. 2A	10,949.90	19.47%	55,942,649	17.57%	5,108.96
49. 3A1	6,300.53	11.20%	28,478,397	8.94%	4,520.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	5,088.75	9.05%	21,016,540	6.60%	4,130.00
52. 4A	1,439.89	2.56%	3,743,714	1.18%	2,600.00
53. Total	56,230.58	100.00%	318,373,518	100.00%	5,661.93
Dry					
54. 1D1	537.47	2.72%	1,752,152	2.47%	3,260.00
55. 1D	7,667.13	38.79%	36,948,056	52.05%	4,819.02
56. 2D1	911.06	4.61%	2,789,009	3.93%	3,061.28
57. 2D	4,868.19	24.63%	13,996,160	19.72%	2,875.02
58. 3D1	2,987.92	15.12%	7,933,023	11.18%	2,655.03
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	2,369.32	11.99%	6,835,631	9.63%	2,885.06
61. 4D	425.40	2.15%	725,915	1.02%	1,706.43
62. Total	19,766.49	100.00%	70,979,946	100.00%	3,590.92
Grass					
63. 1G1	202.61	1.92%	286,646	1.74%	1,414.77
64. 1G	822.40	7.80%	1,321,851	8.04%	1,607.31
65. 2G1	772.91	7.33%	1,205,194	7.33%	1,559.29
66. 2G	1,790.25	16.98%	3,013,505	18.34%	1,683.29
67. 3G1	1,600.14	15.18%	2,499,552	15.21%	1,562.08
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	1,868.45	17.72%	3,111,064	18.93%	1,665.05
70. 4G	3,485.41	33.06%	4,993,141	30.39%	1,432.58
71. Total	10,542.17	100.00%	16,430,953	100.00%	1,558.59
Irrigated Total					
Irrigated Total	56,230.58	64.48%	318,373,518	78.43%	5,661.93
Dry Total					
Dry Total	19,766.49	22.66%	70,979,946	17.49%	3,590.92
Grass Total					
Grass Total	10,542.17	12.09%	16,430,953	4.05%	1,558.59
72. Waste	673.47	0.77%	138,082	0.03%	205.03
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	87,212.71	100.00%	405,922,499	100.00%	4,654.40

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,436.10	3.70%	6,555,811	3.13%	4,565.01
46. 1A	15,885.04	40.96%	119,061,708	56.76%	7,495.21
47. 2A1	2,926.83	7.55%	10,163,248	4.85%	3,472.44
48. 2A	8,847.92	22.82%	38,709,728	18.45%	4,375.01
49. 3A1	5,674.37	14.63%	23,775,611	11.33%	4,190.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	3,302.07	8.52%	9,542,983	4.55%	2,890.00
52. 4A	707.00	1.82%	1,954,887	0.93%	2,765.05
53. Total	38,779.33	100.00%	209,763,976	100.00%	5,409.17
Dry					
54. 1D1	3,533.60	4.30%	14,134,400	5.11%	4,000.00
55. 1D	32,491.06	39.55%	149,015,289	53.84%	4,586.35
56. 2D1	5,497.32	6.69%	15,052,551	5.44%	2,738.16
57. 2D	18,884.28	22.99%	47,494,205	17.16%	2,515.01
58. 3D1	13,633.78	16.60%	36,996,833	13.37%	2,713.62
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	6,791.24	8.27%	11,814,739	4.27%	1,739.70
61. 4D	1,314.92	1.60%	2,274,935	0.82%	1,730.09
62. Total	82,146.20	100.00%	276,782,952	100.00%	3,369.39
Grass					
63. 1G1	580.57	1.38%	1,335,135	1.92%	2,299.70
64. 1G	2,888.92	6.87%	4,893,947	7.02%	1,694.04
65. 2G1	2,812.93	6.69%	4,088,071	5.87%	1,453.31
66. 2G	8,334.81	19.83%	14,446,210	20.74%	1,733.24
67. 3G1	6,832.65	16.26%	11,721,583	16.83%	1,715.53
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	6,898.08	16.42%	11,787,297	16.92%	1,708.78
70. 4G	13,673.87	32.54%	21,393,380	30.71%	1,564.54
71. Total	42,021.83	100.00%	69,665,623	100.00%	1,657.84
Irrigated Total					
	38,779.33	23.41%	209,763,976	37.68%	5,409.17
Dry Total					
	82,146.20	49.58%	276,782,952	49.71%	3,369.39
Grass Total					
	42,021.83	25.36%	69,665,623	12.51%	1,657.84
72. Waste	2,725.65	1.65%	558,817	0.10%	205.02
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	165,673.01	100.00%	556,771,368	100.00%	3,360.66

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	522.60	14.36%	3,015,402	16.96%	5,770.00
46. 1A	1,017.84	27.96%	6,220,489	34.99%	6,111.46
47. 2A1	265.13	7.28%	1,098,969	6.18%	4,145.02
48. 2A	641.16	17.61%	2,923,690	16.45%	4,560.00
49. 3A1	423.80	11.64%	1,587,132	8.93%	3,745.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	581.43	15.97%	2,244,320	12.63%	3,860.00
52. 4A	188.10	5.17%	686,565	3.86%	3,650.00
53. Total	3,640.06	100.00%	17,776,567	100.00%	4,883.59
Dry					
54. 1D1	2,703.48	9.23%	9,164,797	11.61%	3,390.00
55. 1D	7,398.63	25.27%	28,560,340	36.17%	3,860.22
56. 2D1	2,064.28	7.05%	4,189,922	5.31%	2,029.73
57. 2D	7,587.83	25.92%	20,472,058	25.93%	2,698.01
58. 3D1	4,170.49	14.24%	8,465,812	10.72%	2,029.93
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	4,297.63	14.68%	6,510,375	8.24%	1,514.88
61. 4D	1,056.72	3.61%	1,602,347	2.03%	1,516.34
62. Total	29,279.06	100.00%	78,965,651	100.00%	2,697.00
Grass					
63. 1G1	487.63	0.93%	697,208	0.92%	1,429.79
64. 1G	1,636.36	3.12%	2,496,411	3.30%	1,525.59
65. 2G1	1,219.86	2.33%	1,543,762	2.04%	1,265.52
66. 2G	5,651.18	10.78%	8,343,523	11.02%	1,476.42
67. 3G1	6,913.76	13.19%	10,149,651	13.40%	1,468.04
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	9,716.06	18.54%	14,253,082	18.82%	1,466.96
70. 4G	26,774.01	51.10%	38,237,013	50.50%	1,428.14
71. Total	52,398.86	100.00%	75,720,650	100.00%	1,445.08
Irrigated Total					
Irrigated Total	3,640.06	4.21%	17,776,567	10.29%	4,883.59
Dry Total					
Dry Total	29,279.06	33.89%	78,965,651	45.72%	2,697.00
Grass Total					
Grass Total	52,398.86	60.64%	75,720,650	43.84%	1,445.08
72. Waste	1,026.70	1.19%	210,506	0.12%	205.03
73. Other	60.90	0.07%	30,450	0.02%	500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	86,405.58	100.00%	172,703,824	100.00%	1,998.76

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	98,649.97	545,914,061	98,649.97	545,914,061
77. Dry Land	0.00	0	10.30	22,710	131,181.45	426,705,839	131,191.75	426,728,549
78. Grass	0.00	0	1.50	2,610	104,961.36	161,814,616	104,962.86	161,817,226
79. Waste	0.00	0	0.00	0	4,425.82	907,405	4,425.82	907,405
80. Other	0.00	0	0.00	0	60.90	30,450	60.90	30,450
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	11.80	25,320	339,279.50	1,135,372,371	339,291.30	1,135,397,691

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	98,649.97	29.08%	545,914,061	48.08%	5,533.85
Dry Land	131,191.75	38.67%	426,728,549	37.58%	3,252.71
Grass	104,962.86	30.94%	161,817,226	14.25%	1,541.66
Waste	4,425.82	1.30%	907,405	0.08%	205.03
Other	60.90	0.02%	30,450	0.00%	500.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	339,291.30	100.00%	1,135,397,691	100.00%	3,346.38

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 N/a Or Error	1	33,593	0	0	0	0	1	33,593	0
83.2 Ag Parcel	20	416,258	18	398,590	19	2,563,256	39	3,378,104	0
83.3 Commercial	1	2,938	0	0	0	0	1	2,938	0
83.4 Daykin	15	25,374	88	85,886	88	4,633,430	103	4,744,690	0
83.5 Diller	26	67,726	128	178,107	128	6,631,577	154	6,877,410	0
83.6 Endicott	41	247,199	80	171,271	84	2,882,550	125	3,301,020	0
83.7 Fairbury; Nbhd1	57	192,529	942	2,808,239	942	37,373,376	999	40,374,144	0
83.8 Fairbury; Nbhd2	128	82,145	446	343,801	447	9,066,450	575	9,492,396	0
83.9 Fairbury; Nbhd3	23	305,620	367	2,639,951	368	38,298,025	391	41,243,596	0
83.10 Harbine	7	15,415	33	54,615	33	1,262,990	40	1,333,020	0
83.11 Jansen	23	45,082	71	148,393	71	2,100,466	94	2,293,941	0
83.12 Plymouth	17	63,204	187	754,302	187	12,430,992	204	13,248,498	0
83.13 Reynolds	29	165,237	57	106,760	57	1,230,323	86	1,502,320	0
83.14 Rural	681	11,521,552	525	12,016,012	587	74,815,014	1,268	98,352,578	0
83.15 Steele City	62	86,628	57	69,046	57	1,077,579	119	1,233,253	0
84 Residential Total	1,131	13,270,500	2,999	19,774,973	3,068	194,366,028	4,199	227,411,501	0

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	83	1,201,409	372	4,803,669	416	67,137,066	499	73,142,144	0
85.2	Daykin	0	0	1	4,471	1	110,194	1	114,665	0
85.3	Diller	0	0	1	1,470	1	26,346	1	27,816	0
85.4	Fairbury; Nbhd1	0	0	2	20,841	2	138,638	2	159,479	0
85.5	Fairbury; Nbhd2	0	0	1	475	1	9,250	1	9,725	0
85.6	Fairbury; Nbhd3	1	33,790	0	0	0	0	1	33,790	0
85.7	Industrial	11	69,435	14	403,306	14	9,786,952	25	10,259,693	0
85.8	Plymouth	1	2,400	1	5,609	2	381,438	3	389,447	0
85.9	Rural	0	0	0	0	2	277,240	2	277,240	0
86	Commercial Total	96	1,307,034	392	5,239,841	439	77,867,124	535	84,413,999	0

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	147.33	1.61%	256,354	1.64%	1,740.00
88. 1G	740.80	8.09%	1,266,429	8.12%	1,709.54
89. 2G1	662.51	7.23%	1,152,183	7.38%	1,739.12
90. 2G	1,769.35	19.32%	2,999,126	19.22%	1,695.04
91. 3G1	1,422.54	15.53%	2,411,266	15.45%	1,695.04
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	1,814.55	19.81%	3,075,748	19.71%	1,695.05
94. 4G	2,602.18	28.41%	4,443,897	28.48%	1,707.76
95. Total	9,159.26	100.00%	15,605,003	100.00%	1,703.74
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	55.28	4.00%	30,292	3.67%	547.97
106. 1T	81.60	5.90%	55,422	6.71%	679.19
107. 2T1	110.40	7.98%	53,011	6.42%	480.17
108. 2T	20.90	1.51%	14,379	1.74%	687.99
109. 3T1	177.60	12.84%	88,286	10.69%	497.11
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	53.90	3.90%	35,316	4.28%	655.21
112. 4T	883.23	63.87%	549,244	66.50%	621.86
113. Total	1,382.91	100.00%	825,950	100.00%	597.26
<hr/>					
Grass Total	9,159.26	86.88%	15,605,003	94.97%	1,703.74
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	1,382.91	13.12%	825,950	5.03%	597.26
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114. Market Area Total	10,542.17	100.00%	16,430,953	100.00%	1,558.59

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	361.12	0.94%	577,230	0.87%	1,598.44
88. 1G	2,791.14	7.30%	4,823,648	7.27%	1,728.20
89. 2G1	2,165.80	5.66%	3,673,625	5.54%	1,696.20
90. 2G	8,252.02	21.58%	14,384,397	21.68%	1,743.14
91. 3G1	6,656.86	17.41%	11,603,834	17.49%	1,743.14
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	6,604.48	17.27%	11,495,816	17.33%	1,740.61
94. 4G	11,405.01	29.83%	19,790,719	29.83%	1,735.27
95. Total	38,236.43	100.00%	66,349,269	100.00%	1,735.24
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	219.45	5.80%	757,905	22.85%	3,453.66
106. 1T	97.78	2.58%	70,299	2.12%	718.95
107. 2T1	647.13	17.10%	414,446	12.50%	640.44
108. 2T	82.79	2.19%	61,813	1.86%	746.62
109. 3T1	175.79	4.64%	117,749	3.55%	669.83
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	293.60	7.76%	291,481	8.79%	992.78
112. 4T	2,268.86	59.94%	1,602,661	48.33%	706.37
113. Total	3,785.40	100.00%	3,316,354	100.00%	876.09
<hr/>					
Grass Total	38,236.43	90.99%	66,349,269	95.24%	1,735.24
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	3,785.40	9.01%	3,316,354	4.76%	876.09
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114. Market Area Total	42,021.83	100.00%	69,665,623	100.00%	1,657.84

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	394.43	0.79%	635,032	0.86%	1,610.00
88. 1G	1,593.36	3.20%	2,468,720	3.33%	1,549.38
89. 2G1	798.85	1.60%	1,286,007	1.74%	1,609.82
90. 2G	5,627.88	11.29%	8,329,263	11.24%	1,480.00
91. 3G1	6,821.76	13.69%	10,096,204	13.62%	1,480.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	9,567.66	19.19%	14,160,137	19.10%	1,480.00
94. 4G	25,040.65	50.24%	37,143,445	50.11%	1,483.33
95. Total	49,844.59	100.00%	74,118,808	100.00%	1,487.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	93.20	3.65%	62,176	3.88%	667.12
106. 1T	43.00	1.68%	27,691	1.73%	643.98
107. 2T1	421.01	16.48%	257,755	16.09%	612.23
108. 2T	23.30	0.91%	14,260	0.89%	612.02
109. 3T1	92.00	3.60%	53,447	3.34%	580.95
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	148.40	5.81%	92,945	5.80%	626.31
112. 4T	1,733.36	67.86%	1,093,568	68.27%	630.89
113. Total	2,554.27	100.00%	1,601,842	100.00%	627.12
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Grass Total	49,844.59	95.13%	74,118,808	97.88%	1,487.00
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	2,554.27	4.87%	1,601,842	2.12%	627.12
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114. Market Area Total	52,398.86	100.00%	75,720,650	100.00%	1,445.08

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

48 Jefferson

	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	214,509,985	226,136,047	11,626,062	5.42%	0	5.42%
02. Recreational	1,110,854	1,275,454	164,600	14.82%	0	14.82%
03. Ag-Homesite Land, Ag-Res Dwelling	53,620,475	55,279,576	1,659,101	3.09%	0	3.09%
04. Total Residential (sum lines 1-3)	269,241,314	282,691,077	13,449,763	5.00%	0	5.00%
05. Commercial	72,452,783	73,706,687	1,253,904	1.73%	0	1.73%
06. Industrial	10,707,312	10,707,312	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	83,160,095	84,413,999	1,253,904	1.51%	0	1.51%
08. Ag-Farmsite Land, Outbuildings	66,316,288	74,166,223	7,849,935	11.84%	7,805,173	0.07%
09. Minerals	25,745	0	-25,745	-100.00	0	-100.00%
10. Non Ag Use Land	90,300	90,300	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	66,432,333	74,256,523	7,824,190	11.78%	7,805,173	0.03%
12. Irrigated	566,902,872	545,914,061	-20,988,811	-3.70%		
13. Dryland	468,777,307	426,728,549	-42,048,758	-8.97%		
14. Grassland	166,796,868	161,817,226	-4,979,642	-2.99%		
15. Wasteland	1,012,391	907,405	-104,986	-10.37%		
16. Other Agland	30,450	30,450	0	0.00%		
17. Total Agricultural Land	1,203,519,888	1,135,397,691	-68,122,197	-5.66%		
18. Total Value of all Real Property (Locally Assessed)	1,622,353,630	1,576,759,290	-45,594,340	-2.81%	7,805,173	-3.29%

2019 Assessment Survey for Jefferson County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	2
4.	Other part-time employees:
	0
5.	Number of shared employees:
	1 Appraiser shared with Fillmore, Nance and Jefferson Counties.
6.	Assessor's requested budget for current fiscal year:
	\$245,934
7.	Adopted budget, or granted budget if different from above:
	\$245,934 –all health care, retirement and social security costs are paid from county general.
8.	Amount of the total assessor's budget set aside for appraisal work:
	Appraiser wage from general budget - interlocal agreement.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Appraisal/reappraisal budget is separate budget and line item is controlled by commissioners for projects and other appraisal contracts; Commissioners did not fund this for 2018-2019.
10.	Part of the assessor's budget that is dedicated to the computer system:
	None. Computer costs now come entirely from the county general budget.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,000 - This fund is also for all dues (IAAO, S. E Assessors Association, and NACO) newspaper subscription and other publications, Marshal & Swift books and updates, and any newspaper ads from the assessor's office.
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:

	\$50,308
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B. Computer, Automation Information and GIS

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

August of 2001; Jansen 2013. Diller, Daykin, Plymouth dates unknown by assessor.

D. Contracted Services

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

E. Appraisal /Listing Services

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 Jefferson 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:														
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3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	The county uses both the Sales Comparison approach to value and Cost Approach to value (replacement cost new less depreciation). The values are reconciled with the Sales Comparison approach carrying the most weight.														
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?														
	Local market information is used to develop the depreciation schedules.														
5.	Are individual depreciation tables developed for each valuation group?														

	Individual tables are developed based on different locations.
6.	Describe the methodology used to determine the residential lot values?
	Current local sales are used to determine lot and land values. The unit of comparison used for residential lot studies and application is by the square foot.
7.	How are rural residential site values developed?
	Market analysis.
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 Fairbury but it is not a common practice for developers to maintain a surplus of vacant lots. To date, no developer has requested a discounted cash flow analysis of the valuation of their lots, and the county does not currently use discounted cash flow techniques to value any vacant lots.

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

----The County is using June 2016 costing and adjusting depreciation. For 2016, Area 1 of Fairbury(part of valuation group #1) and Valuation Group #8 (Plymouth) were inspected. For 2017 they inspected Valuation Group #15 (Daykin, Diller, Endicott and Jansen) and Area 2 of Fairbury. For 2018 they inspected all the commercial properties in the county, 2019, Fairbury Valuation Area 3 was inspected and also Valuation Group #15 (Harbine, Steele City & Reynolds) Valuation Group #8 Plymouth was inspected in 2015. Depreciations were adjusted to maintain values. Lot values were affirmed and not changed.

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

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

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

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

2019 Commercial Assessment Survey for Jefferson 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:			
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>		
	19	Includes all Assessor Locations: All commercial sales in Jefferson County are grouped together for analysis and valuation.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	The cost approach is the primary method and is used on all parcels. If sufficient data is available, a Market Approach (sales comparison approach) is used and the two values are correlated for a final value.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	The assessor relies heavily on the experience of the current staff when unique commercial property is appraised. The assessor and staff members are familiar with the appraisal techniques, sales and procedures used in other counties. There is an exchange of information among other assessors that have similar parcels. This process helps to determine a value and to value unique property similarly to other like property in nearby jurisdictions. ----If it is necessary for an unusual property, the county would contract with an outside appraiser.			
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 local market is the basis for developing depreciation tables for commercial property.			
5.	Are individual depreciation tables developed for each valuation grouping?			
	Yes; but there is only one valuation group in commercial. There will be individual depreciation developed for various uses or groups of like uses and locations within the valuation group. Among the commercial property, the depreciation tends to be driven by both use and location as well as quality and condition.			
6.	Describe the methodology used to determine the commercial lot values.			
	The county uses sales of vacant land calculated by square foot for the common unit of comparison.			
7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	19	2016	2016	2017

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

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

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

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

2019 Agricultural Assessment Survey for Jefferson 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>
		<u>Year Land Use Completed</u>
	1	Market Area 1: This area covers the top one fourth of the county where the terrain has less of a slope and larger field sizes than the other two market areas also less grass and more irrigation potential with more access to ground water and is mostly developed for irrigation.
	2	Market Area 2: This area covers the middle one half of the county and is a cross section of market area 1 and 3 with significantly more dry land than market area 1, similar soils to Market Area 1 but with limited ground water access for irrigation well development limiting irrigation development.
	3	Market Area 3: This area covers the lower one fourth of the county and in this area the terrain is rougher and steeper with smaller field sizes. Area 3 is predominantly grass, some dryland crop and very limited irrigation.
	<p>----It is the county's practice to update the land use on an ongoing basis. They have always updated land use whenever a change is reported or discovered. They have monitored new well registrations, any available aerial photos including Pictometry, GIS, and Google Earth. Recently there has been a significant amount of self reporting of the certified crop acres by the farmers. The land use is now being updated based on those ongoing efforts.</p>	
3.	Describe the process used to determine and monitor market areas.	
	The county has a strong sale verification and analysis process. This keeps them constantly aware of market trends and changes in agricultural land values.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	Agricultural land is identified by its present and predominant use; it is defined in the state statutes as the commercial production of agricultural products. Residential is not used for the commercial production for agricultural products and Recreational is predominantly used for rest and relaxation on an occasional basis. There is currently no land valued as Recreational. No landowners have reported Recreational as the predominant use of their property.	
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 (home site) acre, for farm homes and the rural residential home sites (acres) are valued at \$21,000 for the first acre and the outbuilding site acres are valued at \$4,200 per acre and the excess or yard acres are valued at \$3,150 per acre. The area of the site is determined on a parcel-by-parcel basis using GIS, Google Earth and FSA data. The values for the rural residential sites and the farm home sites to the same value.	

6.	What separate market analysis has been conducted where intensive use is identified in the county?
	Jefferson 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.
	Sale verification; information obtained from buyers and sellers is the key technique. As there have been on sales of WRP ground in Jefferson County, the county used sale information obtained from the Department of Revenue for sales across the state, during the sales period. A value for WRP ground was established using that sales information.
	<i>If your county has special value applications, please answer the following</i>
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
	<i>If your county recognizes a special value, please answer the following</i>
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

**2018 Plan of Assessment for Jefferson County
Assessment Years 2019, 2020 and 2021
Date: June 15, 2018**

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

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

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

Assessment levels required for real property are as follows:

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

Level of Value, Quality, and Uniformity for Assessment Year 2018:

<u>Property Class</u>	
Residential	99%
Commercial	97%
Agricultural	71%

General Description of Real Property in Jefferson County:

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

	Parcels	% of Total Parcels
Residential	4201	55%
Commercial	511	7%
Industrial	26	<1%
Recreational	11	<1%
Agricultural	2910	40%
T.I.F.	9	
Exempt	384	
Game & Parks	26	

Agricultural land – 339,088.21 acres

New Property: For assessment year 2017 an estimated 159 building permits and 11 improvement information statements were filed for new property and construction/additions, demolitions, land use, changes, etc., in the county. The office mailed out 503 Homestead Exemptions to applicants who filed the previous year and 1,258 Personal Property post cards were mailed.

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

Staff/Training

The Jefferson County Assessor's office staff currently consists of the assessor, 1 full time deputy assessor, 1 full time lister/GIS specialist and 1 part time employee. Interviews are being conducted to fill 2 full time positions and bring the staff back to full strength. Office budget information is included in the survey given to the Department of Revenue, Property Assessment Division. Staff salaries are included with the budget request presented to the County Board each year.

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

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

Cadastral Maps

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

Property Record Cards

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

Current Assessment Procedures for Real Property

Real estate transfer statements, plus a copy of the deed, are given to the Assessor's Office by the Register of Deeds. Real Estate transfer statements are handled daily. Ownership changes are made in the administrative program and updated on the website: nebraskaassessoronline.us CAMA system is updated and sales are added to sales file. Sales sheets for the sales books are run and added to current book of sales. Properties that require a split are done on the GIS system before any other changes are made. Copy of real estate card and transfer are made to be used when personnel physically go to the property

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

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

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

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

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

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

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

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

REAL PROPERTY

Actions Planned for Assessment year 2019 – completed in 2018 for implementation in 2019

Residential: Review villages of Harbine, Steele City, Reynolds (Valuation Group #15). Physically inspect and list all new or changed construction and update all records accordingly. House sheets for all improved properties will be ran.

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

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

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

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

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

Actions Planned for Assessment Year 2020 – completed 2019 to be implemented in 2020

Residential: Review Area 3 of Fairbury (VG #1). Physically inspect and list all new or changed construction and update all records accordingly. House sheets for all improved properties will be ran.

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

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

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

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

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and change all records accordingly. Run new irrigation listing for Jefferson County from Internet. Continue updating the GIS system. Print maps on GIS to replace old cadastral maps, land ownership and parcel lines. .

Actions Planned for Assessment Year 2021 complete 2020 --implement in 2021

Residential: Review Area 1 of Fairbury (VG #1) and Village of Plymouth (VG #8) . Physically inspect and list all new or changed construction and update all records accordingly. House sheets for all improved properties will be ran.

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

Agricultural Land: Agricultural Land and Improvements in 4 rural precincts. Physically inspect and list all new or changed construction and update all records accordingly. Verification of land use is also done by requesting certified FSA maps
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Other functions performed by the Assessor's office, but not limited to:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Respectfully submitted:

Assessor signature *Mary A. Banahan* Date June 15, 2018
Mary A. Banahan

Filed with County Board of Equalization : July 24, 2018

_____ Mark Schoenrock, Chairman