

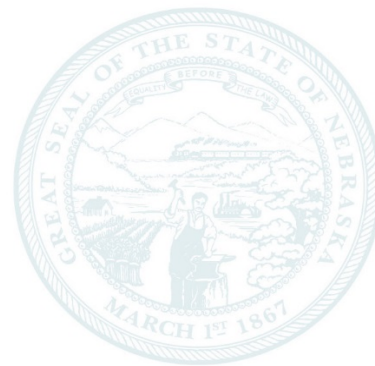
NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

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

KIMBALL 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 Kimball 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 Kimball 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: Sherry Winstrom, Kimball 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.

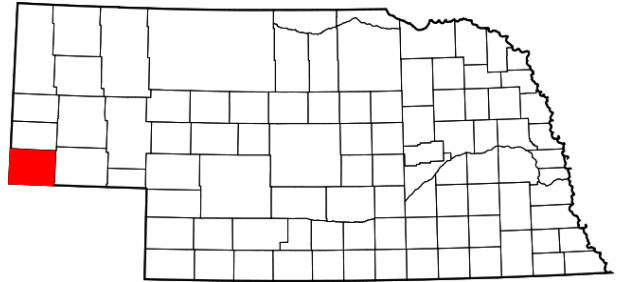
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment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

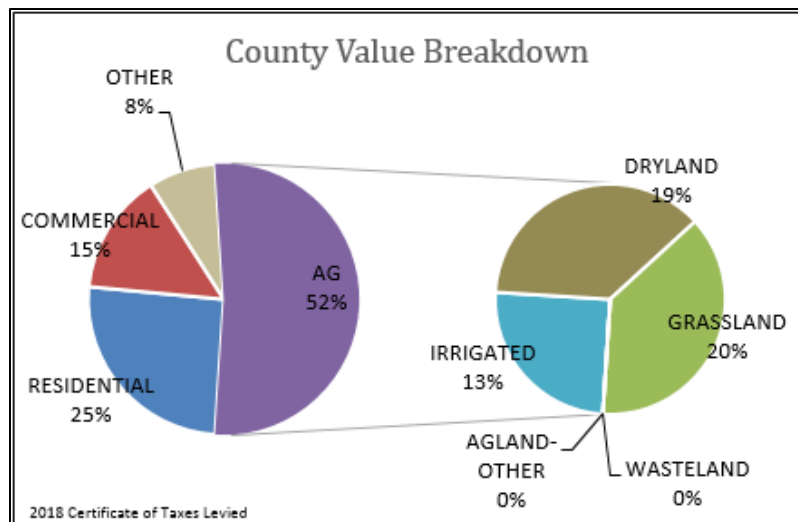
**Further information may be found in Exhibit 94*

County Overview

With a total area of 952 square miles, Kimball County had 3,619 residents, per the Census Bureau Quick Facts for 2017, a 5% population decline from the 2010 U.S. Census. Reports indicated that 67% of county residents were homeowners and 82% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$67,826 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Kimball County are located in and around Kimball, the county seat. According to the latest information available from the U.S. Census Bureau, there were 124 employer establishments with total employment of 949, a 20% decrease in total employment from the prior year.



Approximately 52% of the county's valuation base is attributed to agricultural land. Grassland makes up the majority of the land in the county. Kimball County is included in the South Platte Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Kimball County ranks second in winter wheat for grain, proso millet, and all wheat for grain (USDA AgCensus).

NE Dept. of Revenue, Research Division 2019

CITY POPULATION CHANGE			
	2008	2018	Change
BUSHNELL	162	124	-23.5%
DIX	267	255	-4.5%
KIMBALL	2,559	2,496	-2.5%

2019 Residential Correlation for Kimball County

Assessment Actions

Actions taken to address the residential property class for assessment year 2019 included the completion of pickup work, and a further analysis of Valuation Group 80 (Rural) indicated that an adjustment of 5% to improvements needed to be made to bring this subclass within acceptable range. Also, additional site acres (11+) have a value of \$390 per acre.

Assessment Practice Review

During the annual comprehensive review of assessment practices for Kimball County, the following areas were examined to determine if the county's valuation processes and activities produce uniform and proportionate valuation of real property in the county.

Several areas were reviewed to ensure that all available qualified sales are utilized and submitted in a timely manner: timeliness, analysis for errors and sales usability. Regarding the timeliness of submission of all Real Estate Transfer Statements (Form 521), Kimball County submitted sales 10 out of 12 months. A discussion of including corrective deeds in the monthly sales submission was conducted with the county assessor and her deputy. A review of the values reported in the Assessed Value Update (AVU) revealed no errors. An inspection of the non-qualified sales was undertaken to ensure that the assessor has supported and documented the reasons for disqualification. All non-qualified sales were documented and compelling reasons for their non-qualification were present. No apparent bias exists in the qualification determination and all arm's-length sales were available for the measurement of real property. The qualification review indicated that Kimball County has an adequate usability of residential sales.

Valuation groups were another area reviewed. Valuation groups are derived from the assessor locations of Kimball, Bushnell, Dix and rural. Since the two villages are quite similar, they are combined for measurement purposes. Cost indexes and depreciation are relatively current and applied consistently to all improvements. Lot values were last updated in assessment year 2016.

An integral part of the assessment practices review is the county's six-year inspection and review cycle. Kimball County is current with the physical inspection and review requirement.

The county assessor relies on the valuation of all improvements conducted by Standard Appraisal and will try to develop a written methodology that will incorporate the contracted firm's information.

Description of Analysis

The county assessor has determined there are four Valuation Groups for the residential property class, based entirely on assessor location.

2019 Residential Correlation for Kimball County

Valuation Group	Description
10	Kimball--All residential property within the city of Kimball and all residential property that would be considered suburban, since there is not a suburban residential market.
20	Bushnell--Residential property within the village of Bushnell.
30	Dix—Residential property within the village of Dix.
80	Rural: all residential property not within the boundaries of the above Valuation Groups.

The statistical profile indicates 130 qualified residential sales that fall within all four Valuation Groups. Naturally, the Kimball Valuation Group (10) exhibits the bulk of the sales since the city of Kimball would be the only viable residential market within the county. Valuation Group 20 Bushnell is also over-represented while the other two Valuation Groups are under-represented in this profile. All three overall measures of central tendency are within acceptable range and the median and mean are about 2.5 points apart. The coefficient of dispersion (COD) at 16% tends to confirm the median value. All Valuation Groups show a median within range, but only Valuation Group 10 has a reasonable number of sales for measurement purposes. The two study year periods have an almost equal distribution of sales (66 versus 64), and the medians by period would tend to indicate a stable, if not slightly rising residential market.

Although over-represented by several Valuation Groups, the overall sample is stable since the absence or presence of outliers produces no appreciable effect on the overall median. Further, the assessment actions taken to address the residential property class (5% increase to rural improvements, as well as increasing the value of 11+ acres) appears to be reflected in the 2019 County Abstract of Assessment, Form 45 Compared with the 2018 Certificate of Taxes Levied.

Equalization and Quality of Assessment

The only valuation group that contains a reasonable amount of sales for measurement purposes has a median within range. However, all four Valuation Groups are reviewed on schedule and valued with the same cost index and depreciation tables. Therefore, it is believed that all Valuation Groups are equalized as well.

Based on all relevant information, the quality of assessment for the residential property class complies with professionally accepted mass appraisal techniques and has been determined to be in general compliance.

2019 Residential Correlation for Kimball County

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	102	97.80	100.29	95.46	15.84	105.06
20	9	99.56	98.16	94.04	15.73	104.38
30	3	95.83	99.14	99.88	10.92	99.26
80	16	93.90	95.24	91.45	14.29	104.14
____ALL____	130	97.23	99.50	94.58	15.74	105.20

Level of Value

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

2019 Commercial Correlation for Kimball County

Assessment Actions

The county assessor completed the commercial pickup work and a review of the statistical profile indicated that no valuation changes needed to be made to the commercial property class for the current assessment year.

Assessment Practice Review

During the annual comprehensive review of assessment practices for Kimball County, the following areas were examined to determine if the county's valuation processes and activities produce uniform and proportionate valuation of real property in the county.

Several areas were reviewed to ensure that all available qualified sales are utilized and submitted in a timely manner: timeliness, analysis for errors and sales usability. Regarding the timeliness of submission of all Real Estate Transfer Statements (Form 521), Kimball County submitted sales ten out of twelve months. All non-qualified sales were documented and compelling reasons for their non-qualification were present. A review of the values reported on the Assessed Value Update (AVU) revealed no errors. No apparent bias exists in the qualification determination and all arm's-length sales were available for the measurement of commercial real property. The qualification review indicated that Kimball County has an adequate usability of commercial sales.

Valuation groups were another area reviewed. Valuation groups are derived from the assessor locations of Kimball, Bushnell, Dix and rural. Since the two villages are quite similar, they are combined for measurement purposes. Cost indexes and depreciation are relatively current and applied consistently to all improvements. Lot values were last updated in assessment year 2016.

An integral part of the assessment practices review is the county's six-year inspection and review cycle. Kimball County is current with the physical inspection and review requirement (2016) for all property classes in the county.

The county assessor relies on the valuation of all improvements conducted by Stanard Appraisal and will try to develop a written methodology that will incorporate the contracted firm's information.

Description of Analysis

The county assessor has established four valuation groups based primarily on assessor location, and are described in the table below:

2019 Commercial Correlation for Kimball County

Valuation Group	Description
10	All commercial property in the City of Kimball.
20	Commercial parcels found within the village of Bushnell.
30	Commercial parcels within the village of Dix.
80	Rural—the remaining commercial parcels in Kimball County that are not found in the above groups, including those commercial properties that would be considered suburban.

The commercial statistical profile shows fourteen qualified sales in only two valuation groups; Valuation Group 10 and Valuation Group 30. Valuation Group 10 is over-represented in the sample at 93%, compared to Schedule XII of the 2019 County Abstract that indicates approximately 32% of commercial value for Kimball commercial property. This is actually not surprising, since Valuation Group 10 has the only viable commercial market within the county. The overall median is at 97% and the median by study year for the middle and last years of the study show between 96% and 98%. An examination of the small sample of 14 sales reveals that only two have assessed to sale price (A/S) ratios within range. The remaining sales have a range of 74% to 149%, which is too broad to instill confidence in a specific median number.

A comparison of the preliminary values with the final R&O values reveals a 1% change to all commercial value groups. This is confirmed by the total commercial percent change (excluding growth) of -0.05% shown on the 2019 County Abstract of Assessment for Real Property, Form 45 Compared with the 2018 Certificate of Taxes Levied Report.

Equalization and Quality of Assessment

With only fourteen sales—thirteen of which occur in Valuation Group 10—the sample is too small to base a precise number as an overall level of value. However, based on all relevant information that includes the county assessor’s assessment practices, it is believed that the quality of assessment for the commercial property class complied with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
10	13	97.53	102.58	89.58	17.64	114.51
30	1	89.81	89.81	89.81	00.00	100.00
___ALL___	14	97.45	101.67	89.58	16.95	113.50

2019 Commercial Correlation for Kimball County

Level of Value

Based on analysis of all available information, The Kimball County Assessor has achieved the statutory level of value of 100% for the commercial property class.

2019 Agricultural Correlation for Kimball County

Assessment Actions

For 2019, the county assessor and deputy county assessor completed the latest land use study that began in 2018. A review of the statistical profile indicated that the grass sales shown in Market Area 1 consists of only four Majority Land Use (MLU) 80% grass, six are enrolled in the Conservation Reserve Program (CRP) and the remaining four sales are a mixture of grass and CRP. The same was found in market area two: all five of the grass sales shown in the statistical profile are in reality CRP. Therefore, no valuation changes for agricultural land were made for assessment year 2019.

Assessment Practice Review

Annual analysis of assessment practices for Kimball County was conducted to determine if the county's valuation processes and activities produce uniform and proportionate valuation of real property in the county.

Several areas were reviewed to ensure that all available qualified sales are utilized and submitted in a timely manner: timeliness, analysis for errors and sales usability. Regarding the timeliness of submission of all Real Estate Transfer Statements (Form 521), Kimball County submitted sales ten out of twelve months. A review of the values reported on the Assessed Value Update (AVU) showed no errors. All non-qualified sales were documented and compelling reasons for their non-qualification were present. No apparent bias exists in the qualification determination and all arm's-length sales were available for the measurement of agricultural land. The qualification review indicated that Kimball County has a high usability of agricultural sales.

Market areas were also reviewed. Agricultural land is divided into two distinct market areas—the first is the southern portion of the county and the second market area consists of the northern one-third of the county and typically has better irrigated land.

Land use was updated for the current assessment year (2019). Improvements on agricultural land are inspected, reviewed and valued during the same time and using the same process as rural residential properties. This was last completed in 2016. Both agricultural and rural residential home sites are valued at \$10,000. The county is current with the six-year inspection and review cycle.

The county assessor relies on the valuation of all improvements conducted by Stanard Appraisal and will try to develop a written methodology that will incorporate the contracted firm's information.

2019 Agricultural Correlation for Kimball County

Description of Analysis

Kimball County agricultural land is divided into two geographically distinct market areas. Market Area 1 is basically the southern portion of the county, and soils as a whole are not as productive as its northern counterpart. Market Area 2 consists of approximately one-third of the county and lies at the northern portion. This market area typically has better irrigated land compared to Market Area 1.

The statistical sample for agricultural land is comprised of fifty-two qualified sales. Analysis of the overall statistics indicates that all three measures of central tendency are within acceptable range, and the largest difference between them is two points. Further, both overall qualitative statistics are within range and the coefficient of dispersion at 12% supports the median measure.

By Market Area it appears that both are valued at a close percentage of the market, with the means of each differing only by roughly 2%. Further analysis by 80% MLU indicates that the eighteen sales of dryland within Market Area 1 are within acceptable range. A first glance at grass values would seem to indicate that this land classification is above the acceptable range. However, further analysis shows that of the fourteen sales shown in Market Area 1 only four are actually 80% MLU grass. Six sales are 80% MLU CRP and the remaining four sales are a mixture of grass and land enrolled in CRP. For Market Area 2, none of the five grass sales indicated in the statistical profile are actually grass—they are CRP sales, with only one of these occurring within the last year of the sales study period. . The median of the six CRP sales is 74%, and CRP average value is comparable to neighboring Banner County.

The assessment actions taken to address agricultural land (that is, no adjustments to any land class were made), compared to the 2019 County Abstract of Assessment for Real Property, Form 45 Compared with the 2018 Certificate of Taxes Levied Report confirms virtually no significant change to either the sales or the land population as a whole.

Equalization and Quality of Assessment

Kimball County values all dwellings and outbuildings on agricultural land using the same cost index and depreciation table as those for rural residential acreages. Farm home sites carry the same value as rural residential home sites, and farm site values are determined by the quality of amenities on the site (e.g., well, septic system, drain field, electricity).

Further, all subclasses (Market Area, Majority Land Use) with a sufficient number of sales are within acceptable range—with grass and land enrolled in CRP accounted for. Quality of assessment for agricultural land complies with professionally accepted mass appraisal techniques.

2019 Agricultural Correlation for Kimball County

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	2	77.40	77.40	81.14	20.49	95.39
2	2	77.40	77.40	81.14	20.49	95.39
<u>Dry</u>						
County	21	71.55	71.34	70.49	11.80	101.21
1	18	73.29	72.75	72.15	11.42	100.83
2	3	64.39	62.84	62.55	08.18	100.46
<u>Grass</u>						
County	19	77.69	74.95	70.48	10.98	106.34
1	14	79.07	74.87	69.28	13.39	108.07
2	5	77.26	75.19	75.17	03.20	100.03
<u>ALL</u>	52	74.93	74.29	73.09	12.46	101.64

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Kimball County is 75%.

2019 Opinions of the Property Tax Administrator for Kimball County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (Reissue 2018). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	75	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 Kimball County

Residential Real Property - Current

Number of Sales	130	Median	97.23
Total Sales Price	\$10,899,344	Mean	99.50
Total Adj. Sales Price	\$10,899,344	Wgt. Mean	94.58
Total Assessed Value	\$10,308,390	Average Assessed Value of the Base	\$53,552
Avg. Adj. Sales Price	\$83,841	Avg. Assessed Value	\$79,295

Confidence Interval - Current

95% Median C.I	93.83 to 100.19
95% Wgt. Mean C.I	90.91 to 98.25
95% Mean C.I	96.10 to 102.90
% of Value of the Class of all Real Property Value in the County	21.59
% of Records Sold in the Study Period	6.16
% of Value Sold in the Study Period	9.12

Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	111	99	98.54
2017	90	99	99.16
2016	92		102.05
2015	114		102.39

2019 Commission Summary for Kimball County

Commercial Real Property - Current

Number of Sales	14	Median	97.45
Total Sales Price	\$3,264,700	Mean	101.67
Total Adj. Sales Price	\$3,264,700	Wgt. Mean	89.58
Total Assessed Value	\$2,924,585	Average Assessed Value of the Base	\$143,358
Avg. Adj. Sales Price	\$233,193	Avg. Assessed Value	\$208,899

Confidence Interval - Current

95% Median C.I	82.50 to 127.43
95% Wgt. Mean C.I	77.01 to 102.15
95% Mean C.I	88.74 to 114.60
% of Value of the Class of all Real Property Value in the County	14.13
% of Records Sold in the Study Period	2.71
% of Value Sold in the Study Period	3.95

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	16	100	95.26
2017	12	100	98.36
2016	19		78.54
2015	20		89.30

**53 Kimball
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 : 130
 Total Sales Price : 10,899,344
 Total Adj. Sales Price : 10,899,344
 Total Assessed Value : 10,308,390
 Avg. Adj. Sales Price : 83,841
 Avg. Assessed Value : 79,295

MEDIAN : 97
 WGT. MEAN : 95
 MEAN : 100
 COD : 15.74
 PRD : 105.20

COV : 19.87
 STD : 19.77
 Avg. Abs. Dev : 15.30
 MAX Sales Ratio : 146.48
 MIN Sales Ratio : 54.02

95% Median C.I. : 93.83 to 100.19
 95% Wgt. Mean C.I. : 90.91 to 98.25
 95% Mean C.I. : 96.10 to 102.90

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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	12	108.72	117.58	118.86	17.23	98.92	96.79	146.48	97.73 to 141.03	73,750	87,658
01-JAN-17 To 31-MAR-17	15	103.46	109.34	110.37	17.17	99.07	72.11	142.97	93.83 to 125.56	55,948	61,750
01-APR-17 To 30-JUN-17	18	89.99	94.39	90.06	15.41	104.81	72.80	130.83	79.60 to 108.55	88,611	79,805
01-JUL-17 To 30-SEP-17	21	99.27	96.87	93.18	13.84	103.96	71.57	130.30	84.97 to 107.56	82,086	76,485
01-OCT-17 To 31-DEC-17	15	97.69	101.07	97.08	13.87	104.11	73.13	131.95	90.54 to 117.54	78,280	75,997
01-JAN-18 To 31-MAR-18	16	98.51	98.65	97.19	13.05	101.50	76.88	126.64	84.14 to 110.26	65,453	63,614
01-APR-18 To 30-JUN-18	23	92.08	92.32	86.00	16.37	107.35	54.02	143.82	87.36 to 97.64	115,038	98,933
01-JUL-18 To 30-SEP-18	10	93.81	93.20	86.38	12.61	107.90	71.13	125.83	77.45 to 107.83	98,900	85,433
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	66	100.17	102.79	99.56	16.28	103.24	71.57	146.48	94.11 to 107.48	76,409	76,073
01-OCT-17 To 30-SEP-18	64	94.51	96.09	90.29	14.58	106.42	54.02	143.82	90.51 to 99.56	91,505	82,618
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	69	99.27	99.85	95.81	15.27	104.22	71.57	142.97	90.59 to 103.42	77,279	74,042
<u>ALL</u>	130	97.23	99.50	94.58	15.74	105.20	54.02	146.48	93.83 to 100.19	83,841	79,295

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	102	97.80	100.29	95.46	15.84	105.06	54.02	146.48	93.83 to 100.96	79,740	76,121
20	9	99.56	98.16	94.04	15.73	104.38	72.11	130.83	77.03 to 118.56	30,600	28,776
30	3	95.83	99.14	99.88	10.92	99.26	85.11	116.49	N/A	29,667	29,630
80	16	93.90	95.24	91.45	14.29	104.14	71.13	141.90	77.45 to 103.42	150,094	137,263
<u>ALL</u>	130	97.23	99.50	94.58	15.74	105.20	54.02	146.48	93.83 to 100.19	83,841	79,295

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	130	97.23	99.50	94.58	15.74	105.20	54.02	146.48	93.83 to 100.19	83,841	79,295
06											
07											
<u>ALL</u>	130	97.23	99.50	94.58	15.74	105.20	54.02	146.48	93.83 to 100.19	83,841	79,295

**53 Kimball
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 : 130
 Total Sales Price : 10,899,344
 Total Adj. Sales Price : 10,899,344
 Total Assessed Value : 10,308,390
 Avg. Adj. Sales Price : 83,841
 Avg. Assessed Value : 79,295

MEDIAN : 97
 WGT. MEAN : 95
 MEAN : 100
 COD : 15.74
 PRD : 105.20

COV : 19.87
 STD : 19.77
 Avg. Abs. Dev : 15.30
 MAX Sales Ratio : 146.48
 MIN Sales Ratio : 54.02

95% Median C.I. : 93.83 to 100.19
 95% Wgt. Mean C.I. : 90.91 to 98.25
 95% Mean C.I. : 96.10 to 102.90

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	5	103.46	104.41	107.11	16.76	97.48	72.11	130.83	N/A	10,800	11,568	
Less Than 30,000	17	107.83	109.95	110.10	17.62	99.86	72.11	143.82	85.11 to 130.30	18,382	20,239	
___Ranges Excl. Low \$___												
Greater Than 4,999	130	97.23	99.50	94.58	15.74	105.20	54.02	146.48	93.83 to 100.19	83,841	79,295	
Greater Than 14,999	125	96.97	99.30	94.52	15.64	105.06	54.02	146.48	93.69 to 100.19	86,763	82,004	
Greater Than 29,999	113	95.87	97.92	94.12	14.96	104.04	54.02	146.48	92.10 to 99.99	93,689	88,180	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	5	103.46	104.41	107.11	16.76	97.48	72.11	130.83	N/A	10,800	11,568	
15,000 TO 29,999	12	112.16	112.26	110.73	17.23	101.38	76.88	143.82	85.11 to 130.30	21,542	23,853	
30,000 TO 59,999	33	100.96	107.63	107.85	14.05	99.80	79.85	141.05	97.73 to 117.54	46,391	50,035	
60,000 TO 99,999	41	96.57	97.84	97.52	14.77	100.33	57.90	141.90	88.51 to 103.13	78,904	76,943	
100,000 TO 149,999	23	92.08	92.32	91.90	14.83	100.46	54.02	146.48	84.97 to 97.69	123,291	113,310	
150,000 TO 249,999	16	88.49	86.16	85.50	11.22	100.77	62.13	103.42	76.53 to 97.64	186,575	159,524	
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +												
___ALL___	130	97.23	99.50	94.58	15.74	105.20	54.02	146.48	93.83 to 100.19	83,841	79,295	

53 Kimball
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

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

Number of Sales : 14
Total Sales Price : 3,264,700
Total Adj. Sales Price : 3,264,700
Total Assessed Value : 2,924,585
Avg. Adj. Sales Price : 233,193
Avg. Assessed Value : 208,899

MEDIAN : 97
WGT. MEAN : 90
MEAN : 102
COD : 16.95
PRD : 113.50

COV : 22.03
STD : 22.40
Avg. Abs. Dev : 16.52
MAX Sales Ratio : 148.67
MIN Sales Ratio : 74.48

95% Median C.I. : 82.50 to 127.43
95% Wgt. Mean C.I. : 77.01 to 102.15
95% Mean C.I. : 88.74 to 114.60

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-15 To 31-DEC-15											
01-JAN-16 To 31-MAR-16											
01-APR-16 To 30-JUN-16	1	89.81	89.81	89.81	00.00	100.00	89.81	89.81	N/A	8,000	7,185
01-JUL-16 To 30-SEP-16											
01-OCT-16 To 31-DEC-16	2	95.73	95.73	100.06	07.43	95.67	88.62	102.84	N/A	217,500	217,628
01-JAN-17 To 31-MAR-17	1	82.50	82.50	82.50	00.00	100.00	82.50	82.50	N/A	100,000	82,495
01-APR-17 To 30-JUN-17	2	132.84	132.84	129.34	04.07	102.71	127.43	138.24	N/A	127,500	164,908
01-JUL-17 To 30-SEP-17	1	74.48	74.48	74.48	00.00	100.00	74.48	74.48	N/A	315,000	234,600
01-OCT-17 To 31-DEC-17	3	108.22	113.31	95.86	20.22	118.20	83.04	148.67	N/A	93,233	89,373
01-JAN-18 To 31-MAR-18	3	97.53	94.04	82.90	08.25	113.44	80.21	104.37	N/A	589,000	488,293
01-APR-18 To 30-JUN-18	1	97.37	97.37	97.37	00.00	100.00	97.37	97.37	N/A	105,000	102,235
01-JUL-18 To 30-SEP-18											
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	1	89.81	89.81	89.81	00.00	100.00	89.81	89.81	N/A	8,000	7,185
01-OCT-16 To 30-SEP-17	6	95.73	102.35	97.93	21.40	104.51	74.48	138.24	74.48 to 138.24	184,167	180,361
01-OCT-17 To 30-SEP-18	7	97.53	102.77	85.29	14.74	120.49	80.21	148.67	80.21 to 148.67	307,386	262,176
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	3	89.81	93.76	99.87	05.28	93.88	88.62	102.84	N/A	147,667	147,480
01-JAN-17 To 31-DEC-17	7	108.22	108.94	96.35	23.01	113.07	74.48	148.67	74.48 to 148.67	135,671	130,719
<u>ALL</u>	14	97.45	101.67	89.58	16.95	113.50	74.48	148.67	82.50 to 127.43	233,193	208,899

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
10	13	97.53	102.58	89.58	17.64	114.51	74.48	148.67	82.50 to 127.43	250,515	224,415
30	1	89.81	89.81	89.81	00.00	100.00	89.81	89.81	N/A	8,000	7,185
<u>ALL</u>	14	97.45	101.67	89.58	16.95	113.50	74.48	148.67	82.50 to 127.43	233,193	208,899

**53 Kimball
COMMERCIAL**

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

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

Number of Sales : 14
 Total Sales Price : 3,264,700
 Total Adj. Sales Price : 3,264,700
 Total Assessed Value : 2,924,585
 Avg. Adj. Sales Price : 233,193
 Avg. Assessed Value : 208,899

MEDIAN : 97
 WGT. MEAN : 90
 MEAN : 102
 COD : 16.95
 PRD : 113.50

COV : 22.03
 STD : 22.40
 Avg. Abs. Dev : 16.52
 MAX Sales Ratio : 148.67
 MIN Sales Ratio : 74.48

95% Median C.I. : 82.50 to 127.43
 95% Wgt. Mean C.I. : 77.01 to 102.15
 95% Mean C.I. : 88.74 to 114.60

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	12	93.59	99.42	84.93	17.43	117.06	74.48	148.67	82.50 to 108.22	225,392	191,421
04	2	115.14	115.14	112.06	10.68	102.75	102.84	127.43	N/A	280,000	313,765
<u>ALL</u>	14	97.45	101.67	89.58	16.95	113.50	74.48	148.67	82.50 to 127.43	233,193	208,899

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	89.81	89.81	89.81	00.00	100.00	89.81	89.81	N/A	8,000	7,185
Less Than 30,000	2	119.24	119.24	136.18	24.68	87.56	89.81	148.67	N/A	18,850	25,670
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	14	97.45	101.67	89.58	16.95	113.50	74.48	148.67	82.50 to 127.43	233,193	208,899
Greater Than 14,999	13	97.53	102.58	89.58	17.64	114.51	74.48	148.67	82.50 to 127.43	250,515	224,415
Greater Than 29,999	12	97.45	98.74	89.04	14.75	110.89	74.48	138.24	82.50 to 108.22	268,917	239,437
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	89.81	89.81	89.81	00.00	100.00	89.81	89.81	N/A	8,000	7,185
15,000 TO 29,999	1	148.67	148.67	148.67	00.00	100.00	148.67	148.67	N/A	29,700	44,155
30,000 TO 59,999	1	138.24	138.24	138.24	00.00	100.00	138.24	138.24	N/A	45,000	62,210
60,000 TO 99,999	3	97.53	98.12	97.25	06.70	100.89	88.62	108.22	N/A	74,000	71,967
100,000 TO 149,999	3	97.37	94.75	96.02	07.49	98.68	82.50	104.37	N/A	116,667	112,023
150,000 TO 249,999	2	105.24	105.24	106.64	21.09	98.69	83.04	127.43	N/A	197,500	210,613
250,000 TO 499,999	2	88.66	88.66	89.40	15.99	99.17	74.48	102.84	N/A	332,500	297,263
500,000 TO 999,999											
1,000,000 +	1	80.21	80.21	80.21	00.00	100.00	80.21	80.21	N/A	1,550,000	1,243,315
<u>ALL</u>	14	97.45	101.67	89.58	16.95	113.50	74.48	148.67	82.50 to 127.43	233,193	208,899

53 Kimball
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

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

Number of Sales : 14
 Total Sales Price : 3,264,700
 Total Adj. Sales Price : 3,264,700
 Total Assessed Value : 2,924,585
 Avg. Adj. Sales Price : 233,193
 Avg. Assessed Value : 208,899

MEDIAN : 97
 WGT. MEAN : 90
 MEAN : 102
 COD : 16.95
 PRD : 113.50

COV : 22.03
 STD : 22.40
 Avg. Abs. Dev : 16.52
 MAX Sales Ratio : 148.67
 MIN Sales Ratio : 74.48

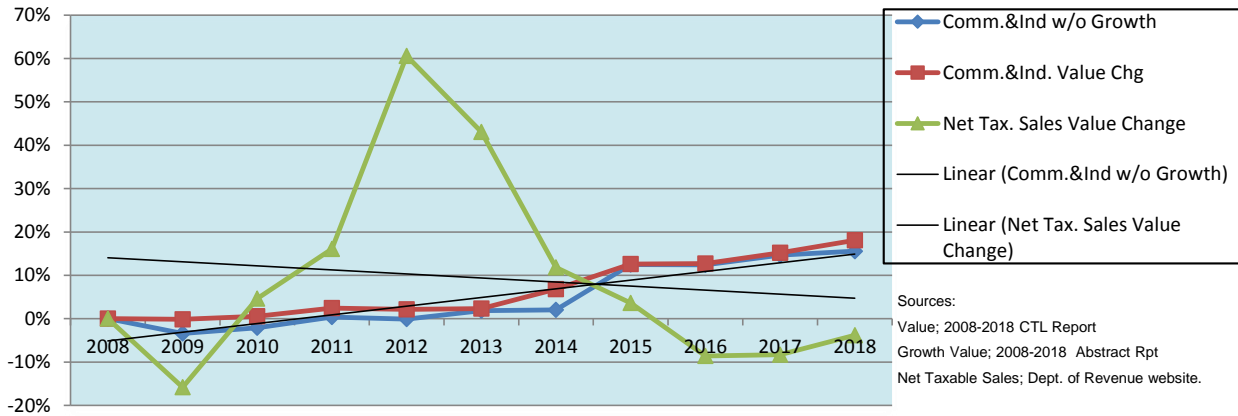
95% Median C.I. : 82.50 to 127.43
 95% Wgt. Mean C.I. : 77.01 to 102.15
 95% Mean C.I. : 88.74 to 114.60

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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
319	1	83.04	83.04	83.04	00.00	100.00	83.04	83.04	N/A	185,000	153,620
326	1	89.81	89.81	89.81	00.00	100.00	89.81	89.81	N/A	8,000	7,185
343	1	80.21	80.21	80.21	00.00	100.00	80.21	80.21	N/A	1,550,000	1,243,315
344	2	143.46	143.46	142.39	03.64	100.75	138.24	148.67	N/A	37,350	53,183
352	2	106.30	106.30	105.56	01.82	100.70	104.37	108.22	N/A	105,000	110,843
353	2	97.45	97.45	97.44	00.08	100.01	97.37	97.53	N/A	88,500	86,230
386	1	88.62	88.62	88.62	00.00	100.00	88.62	88.62	N/A	85,000	75,330
406	1	74.48	74.48	74.48	00.00	100.00	74.48	74.48	N/A	315,000	234,600
494	2	115.14	115.14	112.06	10.68	102.75	102.84	127.43	N/A	280,000	313,765
555	1	82.50	82.50	82.50	00.00	100.00	82.50	82.50	N/A	100,000	82,495
<u>ALL</u>	<u>14</u>	97.45	101.67	89.58	16.95	113.50	74.48	148.67	82.50 to 127.43	233,193	208,899

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	\$ 62,574,426	\$ 209,355		\$ 62,365,071	--	\$ 26,038,219	--
2009	\$ 62,481,862	\$ 2,043,704	3.27%	\$ 60,438,158	-3.41%	\$ 21,915,679	-15.83%
2010	\$ 62,908,152	\$ 1,662,293	2.64%	\$ 61,245,859	-1.98%	\$ 27,243,598	24.31%
2011	\$ 64,082,610	\$ 1,293,559	2.02%	\$ 62,789,051	-0.19%	\$ 30,225,252	10.94%
2012	\$ 63,918,386	\$ 1,395,984	2.18%	\$ 62,522,402	-2.43%	\$ 41,818,055	38.35%
2013	\$ 64,017,288	\$ 299,811	0.47%	\$ 63,717,477	-0.31%	\$ 37,249,144	-10.93%
2014	\$ 66,834,472	\$ 2,997,645	4.49%	\$ 63,836,827	-0.28%	\$ 29,122,936	-21.82%
2015	\$ 70,448,729	\$ 58,498	0.08%	\$ 70,390,231	5.32%	\$ 26,974,951	-7.38%
2016	\$ 70,517,449	\$ 179,080	0.25%	\$ 70,338,369	-0.16%	\$ 23,791,686	-11.80%
2017	\$ 72,078,260	\$ 325,015	0.45%	\$ 71,753,245	1.75%	\$ 23,869,019	0.33%
2018	\$ 73,882,990	\$ 1,564,440	2.12%	\$ 72,318,550	0.33%	\$ 25,041,922	4.91%
Ann %chg	1.68%			Average	-0.14%	-0.39%	1.11%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2008	-	-	-
2009	-3.41%	-0.15%	-15.83%
2010	-2.12%	0.53%	4.63%
2011	0.34%	2.41%	16.08%
2012	-0.08%	2.15%	60.60%
2013	1.83%	2.31%	43.06%
2014	2.02%	6.81%	11.85%
2015	12.49%	12.58%	3.60%
2016	12.41%	12.69%	-8.63%
2017	14.67%	15.19%	-8.33%
2018	15.57%	18.07%	-3.83%

County Number	53
County Name	Kimball

53 Kimball
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 : 52
Total Sales Price : 13,803,375
Total Adj. Sales Price : 13,803,375
Total Assessed Value : 10,088,930
Avg. Adj. Sales Price : 265,450
Avg. Assessed Value : 194,018

MEDIAN : 75
WGT. MEAN : 73
MEAN : 74
COD : 12.46
PRD : 101.64

COV : 15.51
STD : 11.52
Avg. Abs. Dev : 09.34
MAX Sales Ratio : 97.58
MIN Sales Ratio : 53.89

95% Median C.I. : 71.12 to 78.14
95% Wgt. Mean C.I. : 69.12 to 77.06
95% Mean C.I. : 71.16 to 77.42

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
<u>Qrtrs</u>												
01-OCT-15 To 31-DEC-15	7	74.99	75.67	75.44	08.89	100.30	57.43	87.72	57.43 to 87.72	160,743	121,272	
01-JAN-16 To 31-MAR-16	6	66.13	68.67	68.21	15.59	100.67	54.16	85.38	54.16 to 85.38	308,833	210,658	
01-APR-16 To 30-JUN-16	5	72.04	72.99	73.20	04.72	99.71	66.25	77.69	N/A	189,300	138,562	
01-JUL-16 To 30-SEP-16	3	69.67	72.69	80.50	19.43	90.30	53.89	94.52	N/A	139,208	112,065	
01-OCT-16 To 31-DEC-16	3	66.57	71.88	71.60	10.94	100.39	63.62	85.45	N/A	169,667	121,473	
01-JAN-17 To 31-MAR-17	6	84.16	84.73	80.43	09.85	105.35	71.12	97.58	71.12 to 97.58	246,033	197,889	
01-APR-17 To 30-JUN-17	5	81.36	77.05	73.78	13.03	104.43	61.54	89.70	N/A	180,080	132,863	
01-JUL-17 To 30-SEP-17	2	81.81	81.81	81.88	00.32	99.91	81.55	82.07	N/A	124,075	101,588	
01-OCT-17 To 31-DEC-17	4	79.65	81.02	83.58	08.90	96.94	71.55	93.25	N/A	382,125	319,374	
01-JAN-18 To 31-MAR-18	1	69.98	69.98	69.98	00.00	100.00	69.98	69.98	N/A	250,000	174,960	
01-APR-18 To 30-JUN-18	6	69.95	69.06	66.52	11.57	103.82	55.68	78.14	55.68 to 78.14	511,417	340,173	
01-JUL-18 To 30-SEP-18	4	62.26	64.29	69.87	12.48	92.01	54.11	78.53	N/A	370,075	258,584	
<u>Study Yrs</u>												
01-OCT-15 To 30-SEP-16	21	72.04	72.61	72.35	11.77	100.36	53.89	94.52	66.25 to 77.69	206,777	149,612	
01-OCT-16 To 30-SEP-17	16	81.81	79.56	77.20	11.03	103.06	61.54	97.58	66.57 to 88.74	195,859	151,203	
01-OCT-17 To 30-SEP-18	15	71.55	71.04	71.56	12.22	99.27	54.11	93.25	62.84 to 78.14	421,820	301,855	
<u>Calendar Yrs</u>												
01-JAN-16 To 31-DEC-16	17	71.54	71.22	71.32	12.24	99.86	53.89	94.52	60.71 to 80.00	219,184	156,316	
01-JAN-17 To 31-DEC-17	17	82.07	81.25	80.23	09.70	101.27	61.54	97.58	71.55 to 89.70	244,309	196,019	
<u>ALL</u>	52	74.93	74.29	73.09	12.46	101.64	53.89	97.58	71.12 to 78.14	265,450	194,018	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
1	40	75.25	74.83	72.78	13.34	102.82	53.89	97.58	69.67 to 81.55	251,173	182,807	
2	12	73.33	72.52	73.92	09.52	98.11	54.16	93.25	64.39 to 77.69	313,038	231,388	
<u>ALL</u>	52	74.93	74.29	73.09	12.46	101.64	53.89	97.58	71.12 to 78.14	265,450	194,018	

53 Kimball
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 : 52
Total Sales Price : 13,803,375
Total Adj. Sales Price : 13,803,375
Total Assessed Value : 10,088,930
Avg. Adj. Sales Price : 265,450
Avg. Assessed Value : 194,018

MEDIAN : 75
WGT. MEAN : 73
MEAN : 74
COD : 12.46
PRD : 101.64

COV : 15.51
STD : 11.52
Avg. Abs. Dev : 09.34
MAX Sales Ratio : 97.58
MIN Sales Ratio : 53.89

95% Median C.I. : 71.12 to 78.14
95% Wgt. Mean C.I. : 69.12 to 77.06
95% Mean C.I. : 71.16 to 77.42

Printed:3/19/2019 11:51:01AM

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	14	71.63	70.60	69.81	09.41	101.13	55.68	84.74	60.21 to 75.98	186,586	130,260
1	12	73.29	71.16	70.38	09.70	101.11	55.68	84.74	60.21 to 75.98	177,538	124,956
2	2	67.19	67.19	67.29	04.17	99.85	64.39	69.98	N/A	240,875	162,088
_____Grass_____											
County	16	77.48	74.86	73.43	11.22	101.95	54.11	96.74	63.92 to 81.55	176,400	129,528
1	11	80.00	74.70	72.40	14.08	103.18	54.11	96.74	60.71 to 87.72	161,355	116,823
2	5	77.26	75.19	75.17	03.20	100.03	71.12	77.83	N/A	209,500	157,478
_____ALL_____	52	74.93	74.29	73.09	12.46	101.64	53.89	97.58	71.12 to 78.14	265,450	194,018

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	2	77.40	77.40	81.14	20.49	95.39	61.54	93.25	N/A	406,000	329,430
2	2	77.40	77.40	81.14	20.49	95.39	61.54	93.25	N/A	406,000	329,430
_____Dry_____											
County	21	71.55	71.34	70.49	11.80	101.21	53.89	89.70	64.39 to 75.98	206,945	145,871
1	18	73.29	72.75	72.15	11.42	100.83	53.89	89.70	66.25 to 82.07	199,561	143,989
2	3	64.39	62.84	62.55	08.18	100.46	54.16	69.98	N/A	251,250	157,167
_____Grass_____											
County	19	77.69	74.95	70.48	10.98	106.34	54.11	96.74	63.92 to 81.55	270,311	190,517
1	14	79.07	74.87	69.28	13.39	108.07	54.11	96.74	62.84 to 85.45	292,029	202,317
2	5	77.26	75.19	75.17	03.20	100.03	71.12	77.83	N/A	209,500	157,478
_____ALL_____	52	74.93	74.29	73.09	12.46	101.64	53.89	97.58	71.12 to 78.14	265,450	194,018

Kimball County 2019 Average Acre Value Comparison

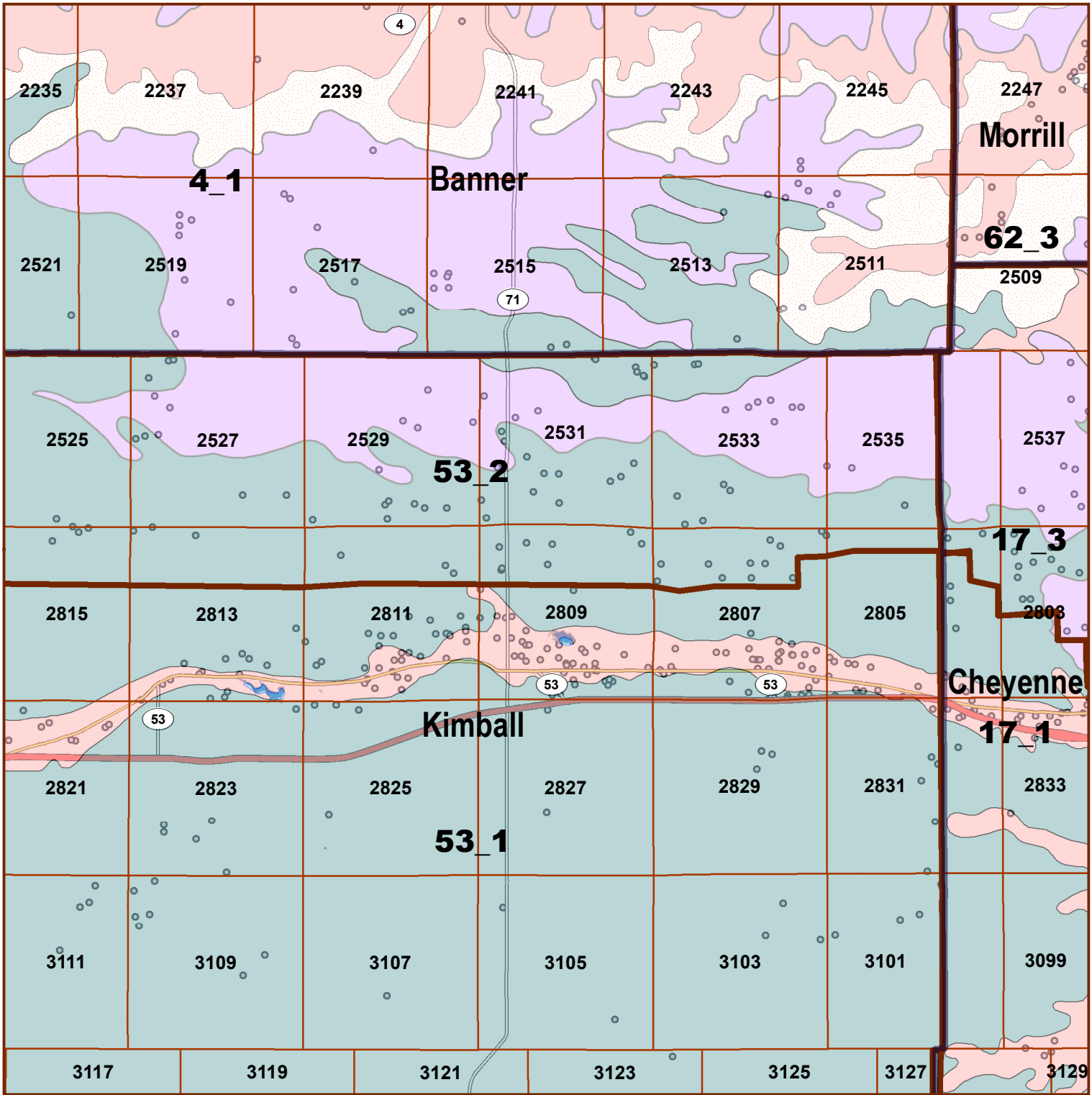
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Kimball	1	n/a	1650	1645	1640	1625	1625	1500	1500	1600
Kimball	2	n/a	1975	1975	1625	1625	1625	1625	1500	1712
Banner	1	n/a	2000	1900	1800	1800	1800	1600	1324	1737
Cheyenne	1	n/a	2460	2450	2445	2440	2335	2100	1950	2412
Cheyenne	3	n/a	2780	2775	2770	2765	2600	2525	2480	2751

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Kimball	1	n/a	490	455	425	360	340	315	315	371
Kimball	2	n/a	565	525	505	415	390	350	345	453
Banner	1	n/a	495	495	475	475	450	440	420	472
Cheyenne	1	n/a	490	432	452	472	425	390	363	465
Cheyenne	3	n/a	719	716	685	677	666	654	646	708

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Kimball	1	n/a	475	390	380	355	335	310	310	326
Kimball	2	n/a	420	355	335	315	290	290	290	301
Banner	1	n/a	470	460	440	410	400	400	357	388
Cheyenne	1	n/a	436	430	392	381	378	367	300	347
Cheyenne	3	n/a	636	611	606	600	551	550	325	454

County	Mkt Area	CRP	TIMBER	WASTE
Kimball	1	374	n/a	n/a
Kimball	2	364	n/a	n/a
Banner	1	400	n/a	40
Cheyenne	1	421	n/a	100
Cheyenne	3	521	n/a	100

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.



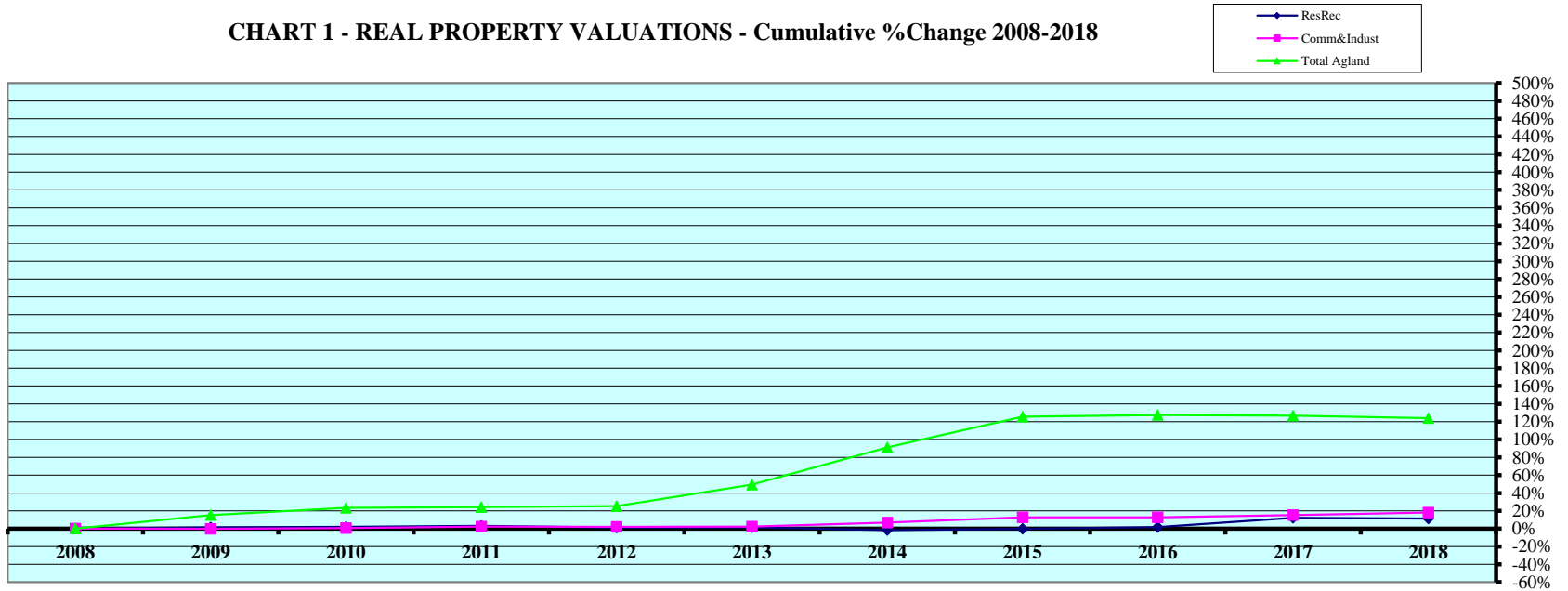
Legend

- 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

Kimball 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	98,912,727	--	--	--	62,574,426	--	--	--	118,685,045	--	--	--
2009	100,400,251	1,487,524	1.50%	1.50%	62,481,862	-92,564	-0.15%	-0.15%	136,745,790	18,060,745	15.22%	15.22%
2010	101,056,185	655,934	0.65%	2.17%	62,908,152	426,290	0.68%	0.53%	146,213,685	9,467,895	6.92%	23.19%
2011	101,908,479	852,294	0.84%	3.03%	64,082,610	1,174,458	1.87%	2.41%	147,243,290	1,029,605	0.70%	24.06%
2012	99,993,598	-1,914,881	-1.88%	1.09%	63,918,386	-164,224	-0.26%	2.15%	148,812,495	1,569,205	1.07%	25.38%
2013	100,391,923	398,325	0.40%	1.50%	64,017,288	98,902	0.15%	2.31%	177,290,150	28,477,655	19.14%	49.38%
2014	97,270,002	-3,121,921	-3.11%	-1.66%	66,834,472	2,817,184	4.40%	6.81%	226,836,315	49,546,165	27.95%	91.12%
2015	98,618,227	1,348,225	1.39%	-0.30%	70,448,729	3,614,257	5.41%	12.58%	267,630,609	40,794,294	17.98%	125.50%
2016	100,747,082	2,128,855	2.16%	1.85%	70,517,449	68,720	0.10%	12.69%	269,956,675	2,326,066	0.87%	127.46%
2017	110,896,490	10,149,408	10.07%	12.12%	72,078,260	1,560,811	2.21%	15.19%	269,213,105	-743,570	-0.28%	126.83%
2018	110,046,220	-850,270	-0.77%	11.26%	73,882,990	1,804,730	2.50%	18.07%	265,934,750	-3,278,355	-1.22%	124.07%

Rate Annual %chg: Residential & Recreational **1.07%**

Commercial & Industrial **1.68%**

Agricultural Land **8.40%**

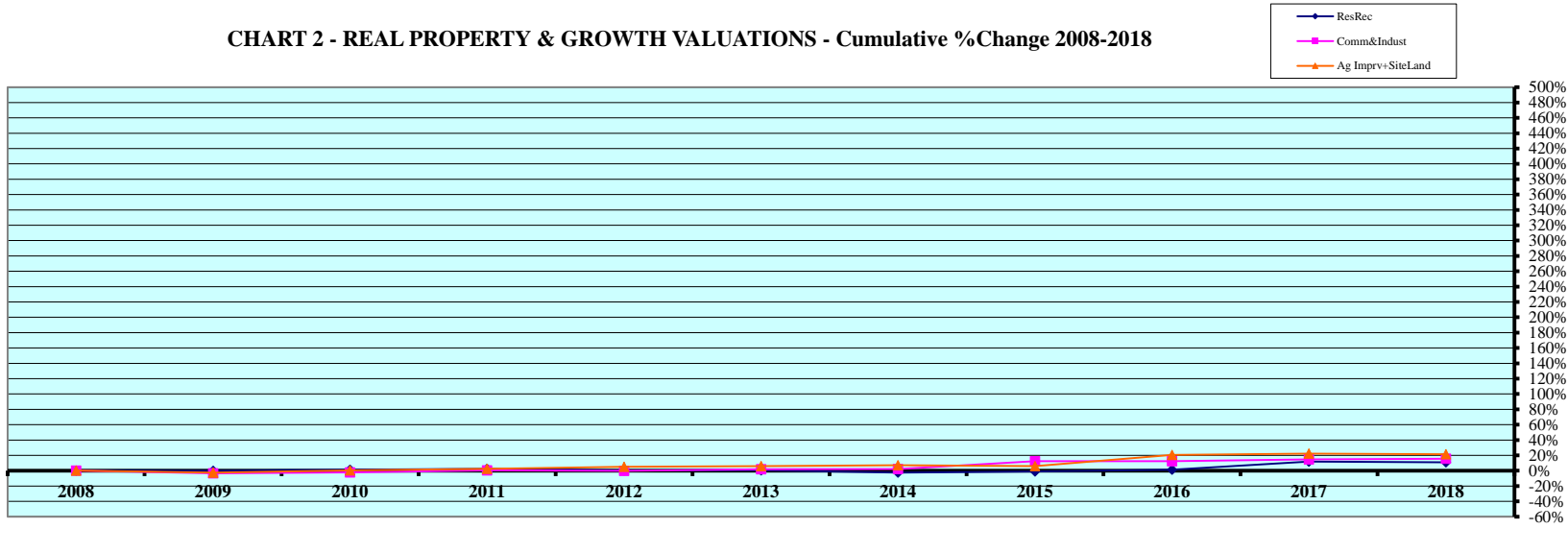
Cnty# **53**
County **KIMBALL**

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	98,912,727	498,068	0.50%	98,414,659	--	--	62,574,426	209,355	0.33%	62,365,071	--	--			
2009	100,400,251	1,584,104	1.58%	98,816,147	-0.10%	-0.10%	62,481,862	2,043,704	3.27%	60,438,158	-3.41%	-3.41%			
2010	101,056,185	800,642	0.79%	100,255,543	-0.14%	1.36%	62,908,152	1,662,293	2.64%	61,245,859	-1.98%	-2.12%			
2011	101,908,479	524,764	0.51%	101,383,715	0.32%	2.50%	64,082,610	1,293,559	2.02%	62,789,051	-0.19%	0.34%			
2012	99,993,598	547,460	0.55%	99,446,138	-2.42%	0.54%	63,918,386	1,395,984	2.18%	62,522,402	-2.43%	-0.08%			
2013	100,391,923	1,173,094	1.17%	99,218,829	-0.77%	0.31%	64,017,288	299,811	0.47%	63,717,477	-0.31%	1.83%			
2014	97,270,002	825,128	0.85%	96,444,874	-3.93%	-2.49%	66,834,472	2,997,645	4.49%	63,836,827	-0.28%	2.02%			
2015	98,618,227	836,045	0.85%	97,782,182	0.53%	-1.14%	70,448,729	58,498	0.08%	70,390,231	5.32%	12.49%			
2016	100,747,082	655,050	0.65%	100,092,032	1.49%	1.19%	70,517,449	179,080	0.25%	70,338,369	-0.16%	12.41%			
2017	110,896,490	227,945	0.21%	110,668,545	9.85%	11.89%	72,078,260	325,015	0.45%	71,753,245	1.75%	14.67%			
2018	110,046,220	308,515	0.28%	109,737,705	-1.04%	10.94%	73,882,990	1,564,440	2.12%	72,318,550	0.33%	15.57%			
Rate Ann%chg	1.07%						0.38%						1.68%	C & I w/o growth	-0.14%

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	15,009,350	8,675,026	23,684,376	564,070	2.38%	23,120,306	--	--
2009	15,315,348	8,686,793	24,002,141	923,131	3.85%	23,079,010	-2.56%	-2.56%
2010	15,914,631	8,978,149	24,892,780	1,080,148	4.34%	23,812,632	-0.79%	0.54%
2011	15,838,411	9,197,497	25,035,908	758,825	3.03%	24,277,083	-2.47%	2.50%
2012	15,872,307	9,196,756	25,069,063	182,468	0.73%	24,886,595	-0.60%	5.08%
2013	16,229,268	9,274,938	25,504,206	379,173	1.49%	25,125,033	0.22%	6.08%
2014	16,218,396	9,455,267	25,673,663	308,843	1.20%	25,364,820	-0.55%	7.10%
2015	15,995,524	9,926,475	25,921,999	853,435	3.29%	25,068,564	-2.36%	5.84%
2016	18,241,525	11,025,111	29,266,636	726,505	2.48%	28,540,131	10.10%	20.50%
2017	20,083,260	9,246,270	29,329,530	374,798	1.28%	28,954,732	-1.07%	22.25%
2018	19,992,875	8,979,815	28,972,690	226,405	0.78%	28,746,285	-1.99%	21.37%
Rate Ann%chg	2.91%	0.35%	2.04%	Ag Imprv+Site w/o growth			-0.20%	

(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.

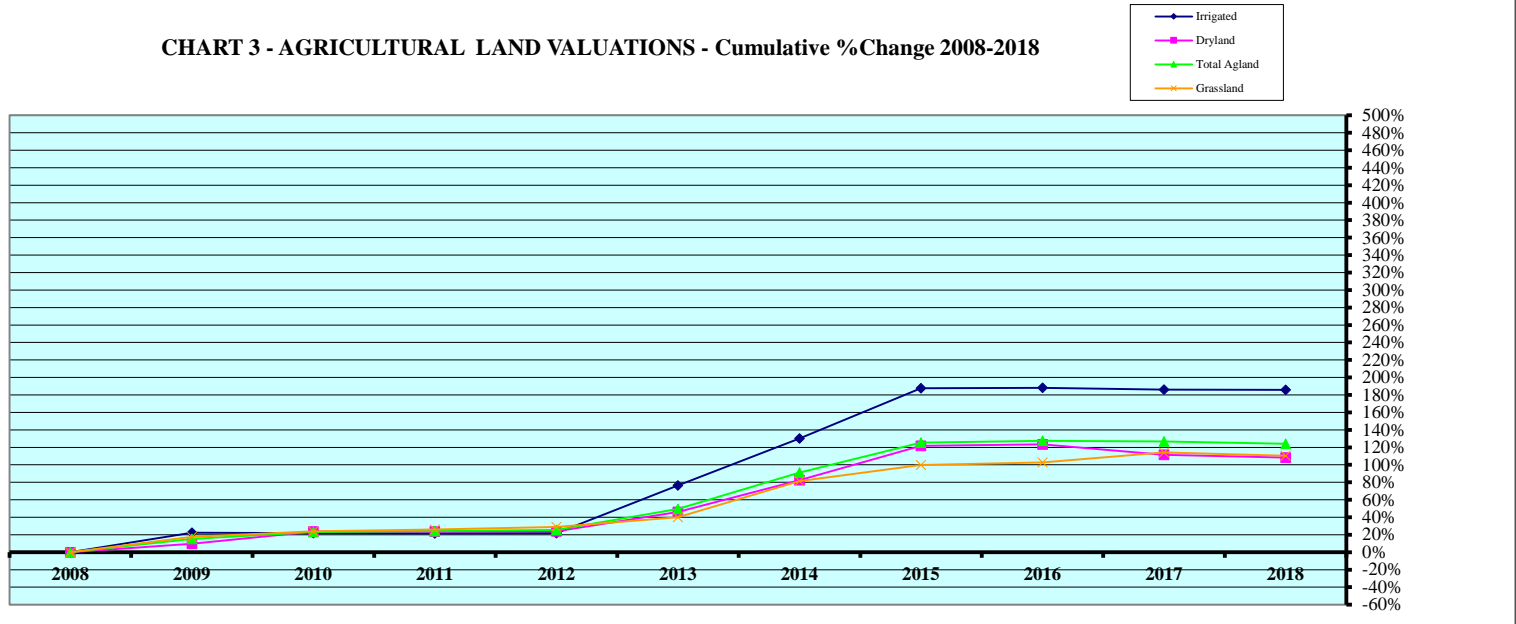
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

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

Cnty#	53
County	KIMBALL

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	23,209,715	--	--	--	47,526,985	--	--	--	47,802,515	--	--	--
2009	28,410,690	5,200,975	22.41%	22.41%	52,174,370	4,647,385	9.78%	9.78%	56,160,730	8,358,215	17.48%	17.48%
2010	28,246,780	-163,910	-0.58%	21.70%	58,711,030	6,536,660	12.53%	23.53%	59,255,875	3,095,145	5.51%	23.96%
2011	28,176,190	-70,590	-0.25%	21.40%	58,816,510	105,480	0.18%	23.75%	60,250,590	994,715	1.68%	26.04%
2012	28,290,670	114,480	0.41%	21.89%	58,927,725	111,215	0.19%	23.99%	61,594,100	1,343,510	2.23%	28.85%
2013	40,961,985	12,671,315	44.79%	76.49%	69,442,615	10,514,890	17.84%	46.11%	66,885,550	5,291,450	8.59%	39.92%
2014	53,436,430	12,474,445	30.45%	130.23%	86,719,185	17,276,570	24.88%	82.46%	86,680,700	19,795,150	29.60%	81.33%
2015	66,747,407	13,310,977	24.91%	187.58%	105,402,902	18,683,717	21.55%	121.77%	95,479,080	8,798,380	10.15%	99.74%
2016	66,861,035	113,628	0.17%	188.07%	106,188,090	785,188	0.74%	123.43%	96,907,550	1,428,470	1.50%	102.72%
2017	66,396,080	-464,955	-0.70%	186.07%	100,428,740	-5,759,350	-5.42%	111.31%	102,388,285	5,480,735	5.66%	114.19%
2018	66,339,320	-56,760	-0.09%	185.83%	99,007,345	-1,421,395	-1.42%	108.32%	100,588,085	-1,800,200	-1.76%	110.42%

Rate Ann.%chg: Irrigated **11.07%** Dryland **7.61%** Grassland **7.72%**

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	107,905	--	--	--	37,925	--	--	--	118,685,045	--	--	--
2009	0	-107,905	-100.00%	-100.00%	0	-37,925	-100.00%	-100.00%	136,745,790	18,060,745	15.22%	15.22%
2010	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	146,213,685	9,467,895	6.92%	23.19%
2011	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	147,243,290	1,029,605	0.70%	24.06%
2012	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	148,812,495	1,569,205	1.07%	25.38%
2013	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	177,290,150	28,477,655	19.14%	49.38%
2014	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	226,836,315	49,546,165	27.95%	91.12%
2015	0	0	-100.00%	-100.00%	1,220	1,220	-96.78%	-96.78%	267,630,609	40,794,294	17.98%	125.50%
2016	0	0	-100.00%	-100.00%	0	-1,220	-100.00%	-100.00%	269,956,675	2,326,066	0.87%	127.46%
2017	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	269,213,105	-743,570	-0.28%	126.83%
2018	0	0	-100.00%	-100.00%	0	0	-100.00%	-100.00%	265,934,750	-3,278,355	-1.22%	124.07%

Cnty# **53**
County **KIMBALL**

Rate Ann.%chg: Total Agric Land **8.40%**

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	23,277,835	40,458	575			47,638,170	254,161	187			47,638,280	288,407	165		
2009	28,233,025	40,913	690	19.94%	19.94%	52,216,480	251,922	207	10.58%	10.58%	56,165,660	295,718	190	14.99%	14.99%
2010	28,246,875	40,932	690	0.00%	19.94%	58,828,295	253,681	232	11.88%	23.72%	59,157,910	293,803	201	6.01%	21.90%
2011	28,176,190	40,810	690	0.05%	20.00%	58,816,780	250,487	235	1.26%	25.28%	60,250,360	297,122	203	0.71%	22.77%
2012	28,290,670	40,808	693	0.41%	20.49%	58,896,400	246,237	239	1.86%	27.61%	61,610,920	301,106	205	0.91%	23.88%
2013	40,775,695	40,810	999	44.12%	73.66%	69,433,880	245,582	283	18.21%	50.84%	66,879,230	301,537	222	8.40%	34.28%
2014	53,434,805	40,611	1,316	31.69%	128.69%	86,719,280	243,118	357	26.16%	90.31%	86,679,810	304,195	285	28.47%	72.51%
2015	66,814,280	40,612	1,645	25.03%	185.94%	105,406,350	244,303	431	20.96%	130.19%	95,479,080	302,827	315	10.65%	90.88%
2016	66,907,255	40,670	1,645	0.00%	185.93%	106,087,180	245,838	432	0.02%	130.23%	96,976,955	301,230	322	2.11%	94.90%
2017	66,658,770	40,509	1,646	0.02%	186.00%	100,552,350	245,251	410	-4.99%	118.74%	102,214,705	301,746	339	5.22%	105.08%
2018	66,339,325	40,304	1,646	0.03%	186.08%	98,976,810	246,999	401	-2.26%	113.79%	100,578,560	300,120	335	-1.07%	102.89%

Rate Annual %chg Average Value/Acre: 11.08%

7.89%

7.33%

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	107,905	7,189	15			3,190	80	40			118,665,380	590,295	201		
2009	0	0				0	0				136,615,165	588,553	232	15.47%	15.47%
2010	0	0				0	0				146,233,080	588,418	249	7.07%	23.63%
2011	0	0				0	0				147,243,330	588,418	250	0.69%	24.48%
2012	0	0				0	0				148,797,990	588,151	253	1.10%	25.85%
2013	0	0				0	0				177,088,805	587,930	301	19.06%	49.83%
2014	0	0				0	0				226,833,895	587,925	386	28.09%	91.92%
2015	0	0				0	0				267,699,710	587,743	455	18.05%	126.57%
2016	0	0				0	0				269,971,390	587,738	459	0.85%	128.50%
2017	0	0				0	0				269,425,825	587,506	459	-0.16%	128.12%
2018	0	0				0	0				265,894,695	587,423	453	-1.30%	125.17%

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KIMBALL

Rate Annual %chg Average Value/Acre: 8.46%

(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
Agland 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	Agmprv&FS	Minerals	Total Value
3,821	KIMBALL	34,741,572	68,257,344	88,175,008	110,046,220	34,515,420	39,367,570	0	265,934,750	19,992,875	8,979,815	32,037,571	702,048,145
cnty sector/value % of total value:		4.95%	9.72%	12.56%	15.68%	4.92%	5.61%		37.88%	2.85%	1.28%	4.56%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	Agmprv&FS	Minerals	Total Value
124	BUSHNELL	218,972	445,169	1,664,037	3,381,805	422,585	0	0	0	0	0	0	6,132,568
3.25%	%sector of county sector	0.63%	0.65%	1.89%	3.07%	1.22%							0.87%
	%sector of municipality	3.57%	7.26%	27.13%	55.15%	6.89%							100.00%
255	DIX	122,993	400,059	1,380,215	5,975,675	870,615	0	0	0	0	0	0	8,749,557
6.67%	%sector of county sector	0.35%	0.59%	1.57%	5.43%	2.52%							1.25%
	%sector of municipality	1.41%	4.57%	15.77%	68.30%	9.95%							100.00%
2,496	KIMBALL	7,895,630	2,644,568	6,899,884	70,003,015	23,112,848	5,249,060	0	0	0	0	49,580	115,854,585
65.32%	%sector of county sector	22.73%	3.87%	7.83%	63.61%	66.96%	13.33%					0.15%	16.50%
	%sector of municipality	6.82%	2.28%	5.96%	60.42%	19.95%	4.53%					0.04%	100.00%
2,875	Total Municipalities	8,237,595	3,489,796	9,944,136	79,360,495	24,406,048	5,249,060	0	0	0	0	49,580	130,736,710
75.24%	%all municip.sectors of cnty	23.71%	5.11%	11.28%	72.12%	70.71%	13.33%					0.15%	18.62%

53 KIMBALL

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 : 5,048	Value : 523,457,728	Growth 4,138,020	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	164	694,250	106	1,014,515	200	2,859,360	470	4,568,125	
02. Res Improve Land	1,274	9,924,740	76	760,020	152	1,520,000	1,502	12,204,760	
03. Res Improvements	1,328	69,171,355	111	9,507,610	201	17,542,525	1,640	96,221,490	
04. Res Total	1,492	79,790,345	217	11,282,145	401	21,921,885	2,110	112,994,375	1,307,245
% of Res Total	70.71	70.61	10.28	9.98	19.00	19.40	41.80	21.59	31.59
05. Com UnImp Land	52	340,693	16	60,845	14	127,175	82	528,713	
06. Com Improve Land	313	3,725,605	29	304,415	32	95,480	374	4,125,500	
07. Com Improvements	324	20,222,100	44	7,667,255	57	2,075,550	425	29,964,905	
08. Com Total	376	24,288,398	60	8,032,515	71	2,298,205	507	34,619,118	407,695
% of Com Total	74.16	70.16	11.83	23.20	14.00	6.64	10.04	6.61	9.85
09. Ind UnImp Land	0	0	0	0	1	110,650	1	110,650	
10. Ind Improve Land	7	207,750	0	0	1	81,585	8	289,335	
11. Ind Improvements	7	5,027,470	0	0	1	33,926,275	8	38,953,745	
12. Ind Total	7	5,235,220	0	0	2	34,118,510	9	39,353,730	12,500
% of Ind Total	77.78	13.30	0.00	0.00	22.22	86.70	0.18	7.52	0.30
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	1,492	79,790,345	217	11,282,145	401	21,921,885	2,110	112,994,375	1,307,245
% of Res & Rec Total	70.71	70.61	10.28	9.98	19.00	19.40	41.80	21.59	31.59
Com & Ind Total	383	29,523,618	60	8,032,515	73	36,416,715	516	73,972,848	420,195
% of Com & Ind Total	74.22	39.91	11.63	10.86	14.15	49.23	10.22	14.13	10.15

17. Taxable Total	1,875	109,313,963	277	19,314,660	474	58,338,600	2,626	186,967,223	1,727,440
% of Taxable Total	71.40	58.47	10.55	10.33	18.05	31.20	52.02	35.72	41.75

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	26,398	1,536,487	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	26,398	1,536,487
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	26,398	1,536,487

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	2	125,140	212	39,365,890	214	39,491,030	1,769,200
24. Non-Producing	0	0	0	0	270	128,875	270	128,875	0
25. Total	0	0	2	125,140	482	39,494,765	484	39,619,905	1,769,200

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	137	67	290	494

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	24	2,336,240	1,465	188,905,695	1,489	191,241,935
28. Ag-Improved Land	0	0	21	4,207,030	391	74,209,885	412	78,416,915
29. Ag Improvements	0	0	23	2,057,905	426	25,153,845	449	27,211,750

30. Ag Total				1,938	296,870,600
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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	7	9.00	69,300	
32. HomeSite Improv Land	0	0.00	0	14	31.49	314,940	
33. HomeSite Improvements	0	0.00	0	14	0.00	1,717,990	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	6	5.90	1,825	
36. FarmSite Improv Land	0	0.00	0	17	76.85	26,240	
37. FarmSite Improvements	0	0.00	0	21	0.00	339,915	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	23	46.90	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	36	35.99	349,300	43	44.99	418,600	
32. HomeSite Improv Land	196	228.02	2,080,130	210	259.51	2,395,070	
33. HomeSite Improvements	203	0.00	17,084,590	217	0.00	18,802,580	2,500
34. HomeSite Total				260	304.50	21,616,250	
35. FarmSite UnImp Land	73	293.96	217,145	79	299.86	218,970	
36. FarmSite Improv Land	379	1,980.23	724,000	396	2,057.08	750,240	
37. FarmSite Improvements	423	0.00	8,069,255	444	0.00	8,409,170	638,880
38. FarmSite Total				523	2,356.94	9,378,380	
39. Road & Ditches	1,376	5,245.67	0	1,399	5,292.57	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
41. Total Section VI				783	7,954.01	30,994,630	641,380

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	0	0.00	0	0	0.00	0

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	0.00	0.00%	0	0.00%	0.00
46. 1A	2,772.51	11.68%	4,574,635	12.05%	1,650.00
47. 2A1	7,426.69	31.29%	12,216,860	32.17%	1,644.99
48. 2A	3,736.91	15.74%	6,128,510	16.14%	1,639.99
49. 3A1	1,126.36	4.75%	1,830,340	4.82%	1,625.00
50. 3A	1,701.36	7.17%	2,764,795	7.28%	1,625.05
51. 4A1	5,604.31	23.61%	8,406,445	22.14%	1,500.00
52. 4A	1,366.46	5.76%	2,049,685	5.40%	1,500.00
53. Total	23,734.60	100.00%	37,971,270	100.00%	1,599.83
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	7,345.35	4.70%	3,599,220	6.21%	490.00
56. 2D1	15,623.01	9.99%	7,108,425	12.26%	455.00
57. 2D	34,378.84	21.99%	14,611,015	25.21%	425.00
58. 3D1	31,462.00	20.12%	11,326,330	19.54%	360.00
59. 3D	1,639.09	1.05%	557,300	0.96%	340.01
60. 4D1	46,110.17	29.49%	14,524,690	25.06%	315.00
61. 4D	19,780.10	12.65%	6,230,735	10.75%	315.00
62. Total	156,338.56	100.00%	57,957,715	100.00%	370.72
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	5,212.32	2.20%	2,688,525	3.37%	515.80
65. 2G1	13,936.17	5.89%	5,898,615	7.40%	423.26
66. 2G	21,187.41	8.96%	8,628,725	10.82%	407.26
67. 3G1	13,453.79	5.69%	4,867,270	6.10%	361.78
68. 3G	16,171.82	6.84%	5,434,130	6.81%	336.02
69. 4G1	80,702.80	34.13%	25,582,380	32.08%	316.99
70. 4G	85,789.49	36.28%	26,646,175	33.41%	310.60
71. Total	236,453.80	100.00%	79,745,820	100.00%	337.26
Irrigated Total					
	23,734.60	5.70%	37,971,270	21.61%	1,599.83
Dry Total					
	156,338.56	37.53%	57,957,715	32.99%	370.72
Grass Total					
	236,453.80	56.77%	79,745,820	45.39%	337.26
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	6.09	0.00%	0	0.00%	0.00
75. Market Area Total	416,526.96	100.00%	175,674,805	100.00%	421.76

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	0.00	0.00%	0	0.00%	0.00
46. 1A	1,886.35	11.38%	3,725,550	13.13%	1,975.00
47. 2A1	2,447.00	14.77%	4,832,830	17.03%	1,975.00
48. 2A	5,021.56	30.30%	8,160,075	28.76%	1,625.01
49. 3A1	253.53	1.53%	411,990	1.45%	1,625.01
50. 3A	1,041.59	6.29%	1,692,600	5.97%	1,625.02
51. 4A1	5,333.52	32.18%	8,667,020	30.55%	1,625.01
52. 4A	588.34	3.55%	882,510	3.11%	1,500.00
53. Total	16,571.89	100.00%	28,372,575	100.00%	1,712.09
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	11,977.86	13.28%	6,767,470	16.57%	565.00
56. 2D1	8,009.79	8.88%	4,205,195	10.30%	525.01
57. 2D	32,208.88	35.70%	16,265,475	39.82%	505.00
58. 3D1	3,658.99	4.06%	1,518,515	3.72%	415.01
59. 3D	1,805.66	2.00%	704,220	1.72%	390.01
60. 4D1	30,384.09	33.68%	10,634,540	26.04%	350.00
61. 4D	2,165.54	2.40%	747,115	1.83%	345.00
62. Total	90,210.81	100.00%	40,842,530	100.00%	452.75
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	1,778.94	2.77%	841,330	4.01%	472.94
65. 2G1	3,368.84	5.25%	1,474,025	7.02%	437.55
66. 2G	8,662.98	13.51%	3,359,720	16.01%	387.82
67. 3G1	3,235.64	5.04%	1,096,795	5.23%	338.97
68. 3G	3,145.89	4.90%	982,785	4.68%	312.40
69. 4G1	24,285.47	37.86%	7,491,100	35.70%	308.46
70. 4G	19,662.93	30.66%	5,740,305	27.35%	291.94
71. Total	64,140.69	100.00%	20,986,060	100.00%	327.19
Irrigated Total					
	16,571.89	9.70%	28,372,575	31.45%	1,712.09
Dry Total					
	90,210.81	52.78%	40,842,530	45.28%	452.75
Grass Total					
	64,140.69	37.53%	20,986,060	23.27%	327.19
72. Waste	0.00	0.00%	0	0.00%	0.00
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	170,923.39	100.00%	90,201,165	100.00%	527.73

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	2,738.38	4,457,850	37,568.11	61,885,995	40,306.49	66,343,845
77. Dry Land	0.00	0	1,112.58	456,815	245,436.79	98,343,430	246,549.37	98,800,245
78. Grass	0.00	0	3,758.84	1,216,300	296,835.65	99,515,580	300,594.49	100,731,880
79. Waste	0.00	0	0.00	0	0.00	0	0.00	0
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	6.09	0	6.09	0
82. Total	0.00	0	7,609.80	6,130,965	579,840.55	259,745,005	587,450.35	265,875,970

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	40,306.49	6.86%	66,343,845	24.95%	1,645.98
Dry Land	246,549.37	41.97%	98,800,245	37.16%	400.73
Grass	300,594.49	51.17%	100,731,880	37.89%	335.11
Waste	0.00	0.00%	0	0.00%	0.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	6.09	0.00%	0	0.00%	0.00
Total	587,450.35	100.00%	265,875,970	100.00%	452.59

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 Bushnell	39	91,340	89	364,330	98	2,965,710	137	3,421,380	25,605
83.2 Dix	38	74,060	132	477,245	138	5,417,895	176	5,969,200	5,485
83.3 Kimball	86	522,450	1,053	9,083,165	1,092	60,819,130	1,178	70,424,745	396,445
83.4 Rural	307	3,880,275	228	2,280,020	312	27,018,755	619	33,179,050	879,710
84 Residential Total	470	4,568,125	1,502	12,204,760	1,640	96,221,490	2,110	112,994,375	1,307,245

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Bushnell	16	45,755	31	75,155	37	301,660	53	422,570	0
85.2	Dix	2	8,845	24	83,965	26	776,945	28	869,755	0
85.3	Kimball	36	301,263	264	3,728,420	269	20,244,920	305	24,274,603	40,375
85.4	Rural	29	283,500	63	527,295	101	47,595,125	130	48,405,920	379,820
86	Commercial Total	83	639,363	382	4,414,835	433	68,918,650	516	73,972,848	420,195

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	0.00	0.00%	0	0.00%	0.00
88. 1G	3,693.37	2.05%	1,754,370	2.99%	475.01
89. 2G1	9,300.73	5.17%	3,627,255	6.19%	390.00
90. 2G	10,688.86	5.94%	4,061,905	6.93%	380.01
91. 3G1	7,379.16	4.10%	2,619,650	4.47%	355.01
92. 3G	15,345.26	8.52%	5,140,700	8.77%	335.00
93. 4G1	58,120.28	32.29%	18,017,245	30.73%	310.00
94. 4G	75,484.57	41.93%	23,400,165	39.92%	310.00
95. Total	180,012.23	100.00%	58,621,290	100.00%	325.65
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	1,518.95	2.69%	934,155	4.42%	615.00
98. 2C1	4,635.44	8.21%	2,271,360	10.75%	490.00
99. 2C	10,498.55	18.60%	4,566,820	21.62%	435.00
100. 3C1	6,074.63	10.76%	2,247,620	10.64%	370.00
101. 3C	826.56	1.46%	293,430	1.39%	355.00
102. 4C1	22,582.52	40.01%	7,565,135	35.81%	335.00
103. 4C	10,304.92	18.26%	3,246,010	15.37%	315.00
104. Total	56,441.57	100.00%	21,124,530	100.00%	374.27
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	180,012.23	76.13%	58,621,290	73.51%	325.65
CRP Total	56,441.57	23.87%	21,124,530	26.49%	374.27
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	236,453.80	100.00%	79,745,820	100.00%	337.26

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	0.00	0.00%	0	0.00%	0.00
88. 1G	1,240.75	3.30%	521,110	4.61%	420.00
89. 2G1	1,051.55	2.80%	373,315	3.30%	355.01
90. 2G	3,279.53	8.73%	1,098,635	9.72%	335.00
91. 3G1	1,512.09	4.03%	476,305	4.21%	315.00
92. 3G	1,864.55	4.97%	540,720	4.78%	290.00
93. 4G1	11,476.94	30.56%	3,328,305	29.44%	290.00
94. 4G	17,126.82	45.61%	4,966,800	43.93%	290.00
95. Total	37,552.23	100.00%	11,305,190	100.00%	301.05
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	538.19	2.02%	320,220	3.31%	594.99
98. 2C1	2,317.29	8.72%	1,100,710	11.37%	475.00
99. 2C	5,383.45	20.25%	2,261,085	23.36%	420.01
100. 3C1	1,723.55	6.48%	620,490	6.41%	360.01
101. 3C	1,281.34	4.82%	442,065	4.57%	345.00
102. 4C1	12,808.53	48.17%	4,162,795	43.00%	325.00
103. 4C	2,536.11	9.54%	773,505	7.99%	305.00
104. Total	26,588.46	100.00%	9,680,870	100.00%	364.10
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	37,552.23	58.55%	11,305,190	53.87%	301.05
CRP Total	26,588.46	41.45%	9,680,870	46.13%	364.10
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	64,140.69	100.00%	20,986,060	100.00%	327.19

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

53 Kimball

	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	110,046,220	112,994,375	2,948,155	2.68%	1,307,245	1.49%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	19,992,875	21,616,250	1,623,375	8.12%	2,500	8.11%
04. Total Residential (sum lines 1-3)	130,039,095	134,610,625	4,571,530	3.52%	1,309,745	2.51%
05. Commercial	34,515,420	34,619,118	103,698	0.30%	407,695	-0.88%
06. Industrial	39,367,570	39,353,730	-13,840	-0.04%	12,500	-0.07%
07. Total Commercial (sum lines 5-6)	73,882,990	73,972,848	89,858	0.12%	420,195	-0.45%
08. Ag-Farmsite Land, Outbuildings	8,979,815	9,378,380	398,565	4.44%	638,880	-2.68%
09. Minerals	32,037,571	39,619,905	7,582,334	23.67	1,769,200	18.14%
10. Non Ag Use Land	0	0	0			
11. Total Non-Agland (sum lines 8-10)	41,017,386	48,998,285	7,980,899	19.46%	2,408,080	13.59%
12. Irrigated	66,339,320	66,343,845	4,525	0.01%		
13. Dryland	99,007,345	98,800,245	-207,100	-0.21%		
14. Grassland	100,588,085	100,731,880	143,795	0.14%		
15. Wasteland	0	0	0			
16. Other Agland	0	0	0			
17. Total Agricultural Land	265,934,750	265,875,970	-58,780	-0.02%		
18. Total Value of all Real Property (Locally Assessed)	510,874,221	523,457,728	12,583,507	2.46%	4,138,020	1.65%

2019 Assessment Survey for Kimball County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Two
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$156,089
7.	Adopted budget, or granted budget if different from above:
	Same.
8.	Amount of the total assessor's budget set aside for appraisal work:
	None.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$42,114.
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$12,760--\$6,825 of this is for GIS support.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$5,000
12.	Other miscellaneous funds:
	None.
13.	Amount of last year's assessor's budget not used:
	\$13,139

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Are cadastral maps currently being used?
	Yes, in conjunction with gWorks.
4.	If so, who maintains the Cadastral Maps?
	The Assessor and her staff.
5.	Does the county have GIS software?
	Yes.
6.	Is GIS available to the public? If so, what is the web address?
	Yes. The web address is http://kimball.gWorks.com
7.	Who maintains the GIS software and maps?
	gWorks and the Assessor.
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?
	City of Kimball, and the villages of Bushnell and Dix.
4.	When was zoning implemented?
	County zoning was implemented in 2010. It is unknown when the municipalities' zoning was implemented.

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott for oil, gas and mineral interests.
2.	GIS Services:
	gWorks (f.k.a. GIS Workshop)
3.	Other services:
	MIPS for administrative, CAMA and personal property software; also county-wide Pictometry

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Pritchard & Abbott for oil, gas and mineral interests.
2.	If so, is the appraisal or listing service performed under contract?
	Yes.
3.	What appraisal certifications or qualifications does the County require?
	Expertise in the appraisal of oil, gas and mineral interests.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	No.

2019 Residential Assessment Survey for Kimball County

1.	Valuation data collection done by:												
	The County Assessor and her staff.												
2.	List the valuation group recognized by the County and describe the unique characteristics of each:												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Kimball: all residential parcels within the City of Kimball.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Bushnell: the residential parcels within the village of Bushnell</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Dix: all residential parcels within the village of Dix.</td> </tr> <tr> <td style="text-align: center;">80</td> <td>Rural: the remaining residential parcels not found within the aforementioned valuation groupings, including those that could be called suburban.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	10	Kimball: all residential parcels within the City of Kimball.	20	Bushnell: the residential parcels within the village of Bushnell	30	Dix: all residential parcels within the village of Dix.	80	Rural: the remaining residential parcels not found within the aforementioned valuation groupings, including those that could be called suburban.	AG	Agricultural homes and outbuildings.
<u>Valuation Group</u>	<u>Description of unique characteristics</u>												
10	Kimball: all residential parcels within the City of Kimball.												
20	Bushnell: the residential parcels within the village of Bushnell												
30	Dix: all residential parcels within the village of Dix.												
80	Rural: the remaining residential parcels not found within the aforementioned valuation groupings, including those that could be called suburban.												
AG	Agricultural homes and outbuildings.												
3.	List and describe the approach(es) used to estimate the market value of residential properties.												
	The cost approach is used to determine the market value of residential properties.												
4.	If the cost approach is used, does the County develop the depreciation study(ies) based on local market information or does the county use the tables provided by the CAMA vendor?												
	For the re-appraisal, local market depreciation was used in the depreciation studies.												
5.	Are individual depreciation tables developed for each valuation group?												
	No.												
6.	Describe the methodology used to determine the residential lot values?												
	The market approach is used, and then values are determined on a square foot basis.												
7.	How are rural residential site values developed?												
	The assessor contacted local well companies for well and septic estimates and also researched electric hookup rates. From this a value for the first acre of home site was developed.												
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?												
	The County Assessor is not aware of any vacant lots being held for sale or resale.												

9.	<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
	10	2016	2016	2016	2016
	20	2016	2016	2016	2016
	30	2016	2016	2016	2016
	80	2016	2016	2016	2016
	AG	2016	2016	2016	2016

2019 Commercial Assessment Survey for Kimball County

1.	Valuation data collection done by:																												
	The County Assessor and staff.																												
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Kimball: all commercial properties within the city of Kimball and the commercial properties considered to be suburban, since there is no separate suburban commercial market.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Bushnell: commercial parcels within the village of Bushnell.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Dix: commercial parcels within the village of Dix.</td> </tr> <tr> <td style="text-align: center;">80</td> <td>Rural: all commercial parcels not within the above valuation groupings.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	10	Kimball: all commercial properties within the city of Kimball and the commercial properties considered to be suburban, since there is no separate suburban commercial market.	20	Bushnell: commercial parcels within the village of Bushnell.	30	Dix: commercial parcels within the village of Dix.	80	Rural: all commercial parcels not within the above valuation groupings.															
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20	Bushnell: commercial parcels within the village of Bushnell.																												
30	Dix: commercial parcels within the village of Dix.																												
80	Rural: all commercial parcels not within the above valuation groupings.																												
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																												
	All three approaches: cost, income and sales comparison are used to estimate commercial property market value.																												
3a.	Describe the process used to determine the value of unique commercial properties.																												
	The County has contracted with Stanard Appraisal to perform unique industrial property appraisals —such as Clean Harbors.																												
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 contracted appraisal firm used the local market information in developing depreciation studies.																												
5.	Are individual depreciation tables developed for each valuation grouping?																												
	No.																												
6.	Describe the methodology used to determine the commercial lot values.																												
	Commercial lot values appeared to be scattered--therefore they were put in a manageable order and equalized.																												
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Date of Depreciation</u></th> <th style="text-align: center;"><u>Date of Costing</u></th> <th style="text-align: center;"><u>Date of Lot Value Study</u></th> <th style="text-align: center;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2016</td> </tr> <tr> <td style="text-align: center;">20</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2016</td> </tr> <tr> <td style="text-align: center;">30</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2016</td> </tr> <tr> <td style="text-align: center;">80</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2016</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	10	2016	2016	2016	2016	20	2016	2016	2016	2016	30	2016	2016	2016	2016	80	2016	2016	2016	2016
<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>																									
10	2016	2016	2016	2016																									
20	2016	2016	2016	2016																									
30	2016	2016	2016	2016																									
80	2016	2016	2016	2016																									

2019 Agricultural Assessment Survey for Kimball County

1.	Valuation data collection done by:	
	The County Assessor and staff.	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	<u>Market Area</u>	<u>Description of unique characteristics</u>
	1	This area is in the southern portion of the County, and is bordered by the State of Wyoming on the west and the State of Colorado on the south.
	2	This Market Area is located in the northern portion of the county. Banner County borders this area to the north and Cheyenne County borders to the east. This area has some of the better irrigated land within the County.
	<u>Year Land Use Completed</u>	
		2018-2019
		2018-2019
	CRP is updated annually by letters sent to taxpayers who currently have CRP contracts that are scheduled to expire (to determine if they will re-enroll in the program). The expiration dates of all contracts are put in MIPS PC Admin that can be queried each year.	
3.	Describe the process used to determine and monitor market areas.	
	Sales within the agricultural areas are reviewed yearly to determine the need for any changes to the areas' geographic composition or other possible trends.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	Primary use of the land is used to distinguish both rural residential and recreational land from agricultural land. Rural residential land (other than the home and first acre farm site) is valued by market comparison with other similar parcels. Recreational use of land has not been seen within the county at this time.	
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, they are valued the same.	
6.	What separate market analysis has been conducted where intensive use is identified in the county?	
	Kimball County does not have any intensive use such as commercial feedlots. Farmers with cattle feeding operations have a farm site value on the feeding area separate from the ag value.	
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.	
	There are currently no parcels enrolled in the Wetland Reserve Program.	
	<i><u>If your county has special value applications, please answer the following</u></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><u>If your county recognizes a special value, please answer the following</u></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

**2019 Plan of Assessment for Kimball County
Assessment Years 2019, 2020 and 2021**

Date: July 17, 2018

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15 each year, the assessor shall prepare a plan of assessment, (hereinafter 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. The assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31 of each year.

General Description of Real Property in Kimball County:

According to the 2018 County Abstract, Kimball County consists of the following real property types:

<u>Base</u>	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>% of Taxable Value</u>
Residential	2090	41.63	21.53
Commercial	508	10.12	6.76
Industrial	9	.18	7.71
Recreational	0	0	0
Minerals	475	9.46	6.27
Agricultural	1938	38.61	57.70

Kimball County has 587,422.96 acres of agricultural land; comprised of 6.87% irrigated land, 42.05% dryland, and 51.09% grassland.

New Property: For assessment year 2018, several building permits and/or Information Statements were filed for new property construction/additions in the county. Our yearly pickup work incorporated these permits and Information Statements and included newly constructed buildings, improvements, removed or deteriorated improvements, updating land uses, etc. Kimball County had an estimated \$4,958,280 in growth for 2018.

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

Current Resources:

Staff:

Deputy Assessor and two clerks.

Assessment Actions Planned for Assessment Year 2019:

Residential Property:

The 6-year review process will begin this year. We will begin with an onsite inspection and review of the Village of Bushnell and the Village of Dix.

Pickup work will be continuing for this term. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31st as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted on the write-ups that are kept in the property record card. If the property owner is at home, data collectors will ask whether any changes have been made to the property and review the interior to determine the condition of the home. If the owner is not home a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed. If construction is new, it is assigned a partial value for the amount of construction completed.

Residential real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property and adjusted as necessary to reflect market values.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

Commercial Property:

Pickup work will be continuing for this term. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31st as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted on the write-ups that are kept in the property record card. If the property owner is present, data collectors will ask whether any changes have been made to the property and review the interior to determine the condition of the property. If the owner is not at the location a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed. If construction is new, it is assigned a partial value for the amount of construction completed. Commercial real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

Agricultural Land:

A complete land use review will be completed. All agricultural land will be reviewed using GIS and current FSA maps to verify correct land use. Once verified, changes will be made as needed to maintain accuracy on all land usage.

As real estate transfers are received, we send out a questionnaire confirming the land use. We obtain a list from our local FSA office of CRP participants that have received a payment. (The FSA furnishes names after the program payments are received.) We send a letter to all landowners on the list and request an FSA map. A majority of them provide it. We then update our records from this information. We also use GIS imagery and field inspections to try to determine land use.

Ratio studies will be conducted by market areas for each class and subclass of land. With sales information and the aid of statistical information provided by the State, when warranted, annual adjustments will be made.

Assessment Actions Planned for Assessment Year 2020:

Residential Property:

The 6-year review process will continue this year. We will begin with an onsite inspection and review of all Kimball Residential.

New pictures will be taken, any necessary measurements will be obtained along with collection of new data and any characteristic changes made to the home. Changes will be noted on the write-ups that are kept in the property record card. If the property owner is at home, data collectors will ask whether any changes have been made to the property and review the interior to determine the condition of the home. If the owner is not home a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed. If construction is new, it is assigned a partial value for the amount of construction completed.

Pickup work will be continuing for this term. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31st as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted on the write-ups that are kept in the property record card. If the property owner is at home, data collectors will ask whether any changes have been made to the property and review the interior to determine the condition of the home. If the owner is not home a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed.

If construction is new, it is assigned a partial value for the amount of construction completed.

Residential real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property and adjusted as necessary to reflect market values.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

Commercial Property:

Pickup work will be continuing for this term. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31st as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted on the write-ups that are kept in the property record card. If the property owner is present, data collectors will ask whether any changes have been made to the property and review the interior to determine the condition of the property. If the owner is not at the location a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed. If construction is new, it is assigned a partial value for the amount of construction completed. Commercial real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

Agricultural Land:

As real estate transfers are received, we send out a questionnaire confirming the land use. We obtain a list from our local FSA office of CRP participants that have received a payment. (The FSA furnishes names after the program payments are received.) We send a letter to all landowners on the list and request an FSA map. A majority of them provide it. We then update our records from this information. We also use GIS imagery and field inspections to try to determine land use.

Ratio studies will be conducted by market areas for each class and subclass of land. With sales information and the aid of statistical information provided by the State, when warranted, annual adjustments will be made.

Assessment Actions Planned for Assessment Year 2021:

Residential Property:

The 6-year review process will continue this year. We will begin with an onsite inspection and review of Rural Residential in townships 12-53 thru 12-59 and 13-53 thru 13-59.

Pickup work will be continuing for this term. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31st as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted on the write-ups that are kept in the property record card. If the property owner is at home, data collectors will ask whether any changes have been made to the property and review the interior to determine the condition of the home. If the owner is not home a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed. If construction is new, it is assigned a partial value for the amount of construction completed.

Residential real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property and adjusted as necessary to reflect market values.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

Commercial Property:

This year will include the 6-year review and commercial reappraisal of Clean Harbors, Grain Elevators and IOS.

Pickup work will be continuing for this term. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31st as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted on the write-ups that are kept in the property record card. If the property owner is present, data collectors will ask whether any changes have been made to the property and review the interior to determine the condition of the property. If the owner is not at the location a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed. If construction is new, it is assigned a partial value for the amount of construction completed. Commercial real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property.

Sale questionnaires are sent out on every transfer to collect information concerning the sale.

Agricultural Land:

A complete land use review will be completed. All agricultural land will be reviewed using GIS and current FSA maps to verify correct land use. Once verified, changes will be made as needed to maintain accuracy on all land usage.

As real estate transfers are received, we send out a questionnaire confirming the land use. We obtain a list from our local FSA office of CRP participants that have received a payment. (The FSA furnishes names after the program payments are received.) We send a letter to all landowners on the list and request an FSA map. A majority of them provide it. We then update our records from this information. We also use GIS imagery and field inspections to try to determine land use.

Ratio studies will be conducted by market areas for each class and subclass of land. With sales information and the aid of statistical information provided by the State, when warranted, annual adjustments will be made.

Other functions performed by the assessor's office including, but not limited to:

1. Personal Property: Assist taxpayers with preprinted schedules mailed to them and prepare new schedules when there are changes. Prepare notices of failure to file, penalties, unsigned

returns, etc. as required.

2. Homestead Exemption Program: Assist applicants with forms. Send reminders or telephone previous year applicants that haven't filed by June 15th. Process the applications before mailing to State.
3. Annually prepare and file administrative reports as required by law or regulation with the Property Tax Administrator including:
 - Personal Property Abstract
 - Real Property Abstract
 - Annual Plan of Assessment
 - Assessor Survey
 - School District Taxable Value Report
 - Average Residential Value for Homestead Exemption purposes
 - Homestead Exemption Tax Loss Report
 - Certificate of Taxes Levied Report
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to the county board.
5. Annual review of government owned property not used for a public purpose and send notice of intent to tax.
6. Certify values to Political Subdivisions.
7. Record maintenance, mapping updates, and ownership changes.
8. On or before June 1st send Notices of Valuation Change to owners of record.
9. Centrally Assessed: review of valuations of entities as certified by PAD for railroad and public service entities. Establish assessment records for each subdivision taxed to each company and tax billing for tax list provided to the County Treasurer.
10. Tax Increment Financing: management of record/valuation information for properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax. Two parcels for each TIF property, one real estate card with the base value and one for the excess value of the property are maintained.
11. 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.
12. Tax Lists: prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.
13. Tax List Corrections: prepare tax list correction documents for county board approval.
14. Annual Inventory: update report designating personal property of the assessor's office by August 25th each year.
15. County Board of Equalization: attend all County Board of Equalization meetings. Assemble and provide information for valuation protests.
16. TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC.
17. TERC Statewide Equalization – attend hearings if applicable to county, defend values and/or implement orders of the TERC.
18. Pull real estate cards, make copies, and answer questions in person, over the phone or through email. Among those we assist are appraisers, realtors, lending institutions, property owners, attorneys, surveyors, general public and other county offices.
19. Education: Assessor and Deputy Assessor must attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain assessor certification.

Conclusion:

We strive to operate a well-organized, non-adversarial, congenial office that serves the public

and educates them about the assessment process. Our aim is equalization and uniformity of valuation of all property in the county and completing the duties and responsibilities required of the assessor by Nebraska Statutes, Regulations and Directives.

Respectfully submitted to the Kimball County Board of Equalization:

Sherry Winstrom
Kimball County Assessor
July 17, 2018