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DEPARTMENT OF REVENUE

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

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

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

For the Tax Commissioner

Sincerely,

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

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

cc: Monica McManigal, Knox County Assessor

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Introduction

[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.

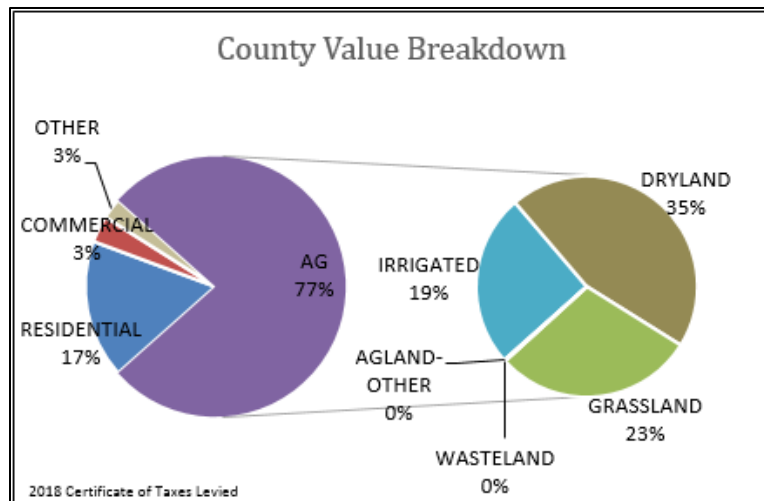
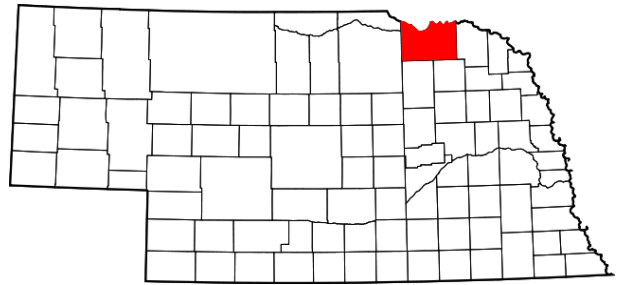
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for the end users, and highlight potential issues in other areas of the assessment process. Public trust in the assessment 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 1,108 square miles, Knox County had 8,472 residents, per the Census Bureau Quick Facts for 2017, a 3% population decline from the 2010 U.S. Census. Reports indicated that 74% of county residents were homeowners and 89% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$61,917 (2018 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Knox County are located in and around Bloomfield and Creighton. According to the latest information available from the U.S. Census Bureau, there were 257 employer establishments with total employment of 1,621, an 8% decrease in total employment from the prior year.

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

NE Dept. of Revenue, Research Division 2019

CITY POPULATION CHANGE			
	2008	2018	Change
BAZILE MILLS	26	29	11.5%
BLOOMFIELD	1,126	1,028	-8.7%
CENTER	90	94	4.4%
CREIGHTON	1,270	1,154	-9.1%
CROFTON	754	726	-3.7%
NIOBRARA	379	370	-2.4%
SANTEE	302	346	14.6%
VERDEL	58	30	-48.3%
VERDIGRE	519	575	10.8%
WAUSA	636	634	-0.3%
WINNETOON	70	68	-2.9%

2019 Residential Correlation for Knox County

Assessment Actions

The assessment actions the county assessor and staff completed for the 2019 assessment year was to update the cost tables to 2017. The sales comparison approach was used to determine the depreciation changes to meet the statutory level of value. The update was completed on all homes in the county. All pick-up work was completed as well.

Assessment Practice Review

Annually a review of the assessment practices is completed to examine the specific assessment practices of the county assessor and to determine if the County complies with all aspects of the process to achieve uniform and proportionate valuation for the residential class of property.

A review of the submission of the Real Estate Transfer statement (Form 521) was completed to ensure the county is submitting all sales. The result being the Form 521s were submitted timely and the sales were sent 67% of the time. Since the review the county has been submitting sales on a regular basis. An audit of the county's Assessed Value Update (AVU) records showed no errors.

The sales verification process was also reviewed to determine if an adequate sample of sales were used and non-qualified sales are explained with proper documentation verifying the sale is not arm's-length. A review of the sales file indicates good documentation and a slightly less than normal percentage of qualified sales are in the sales file.

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

Vacant lot studies are completed when the reappraisal is done for each valuation group. The six-year inspection and review cycle is up to date with the exception of the rural properties. Currently, the county assessor is working on a reappraisal of the rural residential and farm homes with the expectation to have the work completed for 2020. The remainder of the valuation groups are current in the cyclical review. The county implemented 2017 cost tables to the entire residential class for the 2019 assessment year.

The county assessor believes that the assessment process can be explained to a taxpayer, however, does not currently have a formal written methodology.

The submission of sales and the remainder of the statutory reports are now in compliance with the requirement of timely submission.

2019 Residential Correlation for Knox County

Description of Analysis

Residential sales are stratified into 12 valuation groups. Bazille Mills, Verdel and Winnetoon were combined into one valuation group for 2017.

Valuation Group	Description
1	Bloomfield
3	Bazille Mills, Verdel and Winnetoon
5	Center
10	Creighton
15	Crofton
20	Lake
26	Devil's Nest
30	Niobrara
35	Rural
37	Santee
45	Verdigre
50	Wausa

The statistical profile for the residential class indicates 181 qualified sales, comprised of nine of the 12 valuation groups. The measure of central tendency show moderate support of each other with the median and mean within the acceptable parameter. All valuation groups with significant sales also have medians within acceptable range. The COD and PRD are also within range.

Comparison of the statistical sample and the changes to the 2019 County Abstract of Assessment, Form 45 Compared to the 2018 Certificate of Taxes Levied Report (CTL) indicates that the population changed in areas addressed by the county in the assessment actions for 2019.

2019 Residential Correlation for Knox County

Equalization and Quality of Assessment

The valuation group displayed in the statistics indicates that all groups with a sufficient number of sales are statistically within acceptable range. The quality of assessment of the residential class of property in Knox County adheres to generally accepted mass appraisal techniques.

<u>VALUATION GROUP</u>						
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD
01	34	92.52	94.48	89.95	14.60	105.04
03	4	98.08	97.16	94.22	09.37	103.12
10	39	97.64	95.71	93.11	09.36	102.79
15	23	93.19	92.85	90.12	11.13	103.03
20	23	94.12	90.34	90.47	10.19	99.86
30	12	95.99	95.91	95.58	07.07	100.35
35	11	92.21	88.48	89.11	10.76	99.29
45	14	94.69	91.63	82.91	11.28	110.52
50	21	97.44	99.20	94.68	10.29	104.77
<hr/>						
ALL						
10/01/2016 To 09/30/2018	181	95.03	94.13	90.81	11.05	103.66

Level of Value

Based on analysis of all available information, the level of value of the residential class of real property in Knox County is 95%.

2019 Commercial Correlation for Knox County

Assessment Actions

For 2019, the county reported that the only change in the commercial class was the new construction. The county is currently in the middle of a commercial review and plans to have it completed in 2019 for a 2020 assessment.

Assessment Practice Review

Annually a review of the assessment practices is completed to examine the specific assessment practices of the county to determine if the county complies with all aspects of the process to achieve uniform and proportionate valuation for the commercial class of property.

A review of the submission of the Real Estate Transfer Statement (Form 521) was completed to ensure the county is submitting all sales. The result being the transfers were submitted timely and the sales were sent 67% of the time. Since the review the county has been submitting sales on a regular basis. A review was also completed on the Assessed Value Update (AVU) and the results found that the county accurately reported the values.

The sales verification process was also reviewed to determine if an adequate sample of sales were used and non-qualified sales are explained with proper documentation verifying the sale is not arm's-length. A review of the sales file indicates good documentation and a slightly less than normal percentage of qualified sales are in the sales file.

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

Vacant lot studies are completed when the reappraisal is done for each valuation group. Within the class, the review work is typically completed in a six-year inspection and review cycle. Currently the cost tables are 2012, however, the county is in the middle of an inspection and review of the commercial class and plans to have it completed and ready to implement newer costing for the 2020 assessment year.

The county assessor believes that the assessment process can be explained to a taxpayer, however, does not currently have a formal written methodology.

2019 Commercial Correlation for Knox County

Description of Analysis

There are 11 valuation groups within the commercial class of property.

Valuation Group	Description
1	Bloomfield
3	Bazile Mills, Center, Verdel, Winnetoon
10	Creighton
15	Crofton
20	Lake
26	Devil's Nest
30	Niobrara
35	Rural
37	Santee
45	Verdigre
50	Wausa

The statistical analysis for the commercial class of real property was based on 23 sales. These sales are in eight different valuation groups, and are comprised of a diverse group of sales involving ten different occupancy codes. None of the valuation groups have more than five sales, which lessens the reliability for measurement. The central measures of tendency as well as the qualitative measures are quite remarkable considering the last review and inspection of the commercial class was done in 2012.

Comparison of the statistical sample and the change to the 2019 County Abstract of Assessment, Form 45 Compared to the 2018 Certificate of Taxes Levied Report (CTL) indicates that the population changed very little as is reflective of the assessment actions for 2019.

2019 Commercial Correlation for Knox County

Equalization and Quality of Assessment

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

Based on all relevant information that includes the county assessor's assessment practices, it is believed that the quality of assessment complies to generally accepted mass appraisal techniques.

VALUATION GROUP RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	5	94.56	95.75	95.31	04.96	100.46
3	2	94.27	94.27	98.39	09.10	95.81
10	4	95.69	91.25	88.18	07.90	103.48
15	4	98.75	92.83	93.77	08.07	99.00
30	3	94.70	96.21	95.74	03.75	100.49
35	1	93.98	93.98	93.98	00.00	100.00
45	3	96.71	92.71	90.15	09.49	102.84
50	1	94.15	94.15	94.15	00.00	100.00
____ ALL ____	23	94.70	93.85	93.68	06.95	100.18

Level of Value

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

2019 Agricultural Correlation for Knox County

Assessment Actions

Annually the county assessor conducts a review and market analysis that includes the qualified agricultural sales. The review and analysis is done to identify any adjustments that are necessary to properly value the agricultural class of property. Annually all appraisal maintenance (pick-up work) is completed in a timely fashion. The county assessor plans to accomplish a portion of the six-year inspection and review cycle each year. It was confirmed through the review that there would not be adjustments to the agricultural land for 2019 other than the typical pick-up work.

Assessment Practice Review

Annually a review of the assessment practices is completed to examine the specific assessment practices of the county assessor and determine if the County complies with all aspects of the process to achieve uniform and proportionate valuation for the agricultural class of property.

A review of the submission of the Real Estate Transfer Statements (Form 521) was completed to ensure the county is submitting all sales. The result being the Form 521s were submitted accurately and the supplemental data was submitted accurately and timely. An audit of the county's Assessed Value Update (AVU) records showed no errors.

The sales verification process was also reviewed to determine if an adequate sample of sales were used and non-qualified sales are explained with proper documentation verifying the sale is not arm's-length. The county's process of sales qualification and documentation of non-qualified sales indicates that all available sales are being used for measurement.

The county's inspection and review cycle for the agricultural class was reviewed. The review was determined to be systematic and comprehensive; land use is reviewed as new aerial imagery is available and current as of 2017. Inspection of agricultural improvements is completed within the six-year inspection and review cycle and is noted on each property record card as well as a date stamp on the picture, and was updated with 2017 costing for the 2019 assessment year.

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

The final portion of the review that is related to agricultural land included an analysis of how agricultural and horticultural land is identified, including a discussion of the primary use of the parcel. Parcels of 20 acres and less are considered rural residential/acreages. The land use of every parcel is reviewed through aerial imagery and physical inspection. The county looks at the entire parcel when determining between rural residential and agricultural.

2019 Agricultural Correlation for Knox County

Description of Analysis

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

Analysis of the sample reveals 58 qualified sales with two of the three overall measures of central tendency falling within acceptable range, the median and the mean. Both overall qualitative statistics are also within the prescribed parameters. By market area, all agricultural areas have an adequate sample for separate measurement of that particular area. When addressing Market Area 2, it appears that the median is below the acceptable range at 67.92%. Further review of this market area indicates that the dryland and grassland are both within the acceptable parameters. The irrigated sub-class is less than 9% of the total land use of the market area and has four sales with a median of 50.26 %, which is basically pulling the overall median below the acceptable range.

The majority of the county is grassland then dryland cropland with less irrigation. Most parcels are mixed use. The 80% Majority Land Use (MLU) by Market Area statistical heading indicates that the only land classification that has double-digit sales is grassland in Market Area 2 with 14 sales within the acceptable range. Review of the counties irrigated land in all three areas, dryland in areas 2 and 3 and grassland in area 1 and 3 compared to the surrounding counties indicates that the Knox County values are comparable with these counties.

Equalization and Quality of Assessment

The review of agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for rural residential and other similar property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory level. The quality of assessment of the agricultural class of property adheres to generally accepted mass appraisal techniques.

2019 Agricultural Correlation for Knox County

Two of the three market areas show medians within range. The influence of the four irrigated land sales in market area two pulls the median down. The market area two grassland subclass is reflective of the level of value.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	9	66.20	62.70	64.29	15.59	97.53
1	4	71.76	73.87	73.32	07.57	100.75
2	4	50.26	50.66	51.25	06.49	98.85
3	1	66.20	66.20	66.20	00.00	100.00
<u>Dry</u>						
County	15	71.31	74.10	71.58	11.02	103.52
1	9	73.75	78.05	74.07	12.75	105.37
2	2	69.93	69.93	69.70	08.51	100.33
3	4	67.68	67.31	68.51	05.13	98.25
<u>Grass</u>						
County	22	69.94	70.79	70.41	12.50	100.54
1	1	55.78	55.78	55.78	00.00	100.00
2	14	70.45	71.84	68.12	11.92	105.46
3	7	69.94	70.82	73.13	12.35	96.84
<u>ALL</u>	58	69.74	70.18	67.50	13.31	103.97

Level of Value

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

2019 Opinions of the Property Tax Administrator for Knox County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	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

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2019 Commission Summary for Knox County

Residential Real Property - Current

Number of Sales	181	Median	95.03
Total Sales Price	\$18,031,077	Mean	94.13
Total Adj. Sales Price	\$18,031,077	Wgt. Mean	90.81
Total Assessed Value	\$16,373,750	Average Assessed Value of the Base	\$61,405
Avg. Adj. Sales Price	\$99,619	Avg. Assessed Value	\$90,463

Confidence Interval - Current

95% Median C.I	92.25 to 96.95
95% Wgt. Mean C.I	88.28 to 93.33
95% Mean C.I	92.21 to 96.05
% of Value of the Class of all Real Property Value in the County	14.41
% of Records Sold in the Study Period	3.70
% of Value Sold in the Study Period	5.44

Residential Real Property - History

Year	Number of Sales	LOV	Median
2018	157	94	94.29
2017	179	97	96.54
2016	196	97	96.64
2015	155	95	94.66

2019 Commission Summary for Knox County

Commercial Real Property - Current

Number of Sales	23	Median	94.70
Total Sales Price	\$1,107,073	Mean	93.85
Total Adj. Sales Price	\$1,107,073	Wgt. Mean	93.68
Total Assessed Value	\$1,037,065	Average Assessed Value of the Base	\$109,529
Avg. Adj. Sales Price	\$48,134	Avg. Assessed Value	\$45,090

Confidence Interval - Current

95% Median C.I	93.61 to 99.32
95% Wgt. Mean C.I	74.10 to 113.25
95% Mean C.I	89.82 to 97.88
% of Value of the Class of all Real Property Value in the County	3.30
% of Records Sold in the Study Period	3.66
% of Value Sold in the Study Period	1.51

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2018	21	100	94.15
2017	22	100	97.54
2016	21	100	99.58
2015	22	100	97.25

**54 Knox
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 : 181
 Total Sales Price : 18,031,077
 Total Adj. Sales Price : 18,031,077
 Total Assessed Value : 16,373,750
 Avg. Adj. Sales Price : 99,619
 Avg. Assessed Value : 90,463

MEDIAN : 95
 WGT. MEAN : 91
 MEAN : 94
 COD : 11.05
 PRD : 103.66

COV : 13.99
 STD : 13.17
 Avg. Abs. Dev : 10.50
 MAX Sales Ratio : 124.84
 MIN Sales Ratio : 62.36

95% Median C.I. : 92.25 to 96.95
 95% Wgt. Mean C.I. : 88.28 to 93.33
 95% Mean C.I. : 92.21 to 96.05

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-16 To 31-DEC-16	15	100.34	101.13	97.80	07.40	103.40	84.03	120.03	92.21 to 110.05	107,143	104,788
01-JAN-17 To 31-MAR-17	14	96.90	97.05	99.59	09.83	97.45	74.51	115.76	83.38 to 111.86	104,050	103,626
01-APR-17 To 30-JUN-17	20	94.29	92.44	89.99	09.66	102.72	69.46	122.69	86.38 to 99.92	81,963	73,757
01-JUL-17 To 30-SEP-17	36	96.59	95.23	92.58	10.20	102.86	62.36	112.30	88.85 to 103.84	98,669	91,353
01-OCT-17 To 31-DEC-17	15	86.56	93.00	87.40	14.21	106.41	74.48	124.84	82.43 to 102.65	69,345	60,608
01-JAN-18 To 31-MAR-18	17	95.95	94.33	92.58	10.13	101.89	62.86	116.90	84.89 to 106.87	94,909	87,867
01-APR-18 To 30-JUN-18	28	94.16	91.82	85.92	13.26	106.87	62.75	124.54	82.44 to 99.64	129,927	111,636
01-JUL-18 To 30-SEP-18	36	91.95	92.08	87.78	10.05	104.90	64.68	115.17	87.23 to 97.75	96,786	84,962
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	85	96.95	95.91	94.32	09.66	101.69	62.36	122.69	93.50 to 99.92	97,120	91,605
01-OCT-17 To 30-SEP-18	96	92.47	92.55	87.84	12.03	105.36	62.75	124.84	88.34 to 95.87	101,832	89,451
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	85	96.16	94.48	92.66	10.97	101.96	62.36	124.84	88.85 to 97.94	90,450	83,809
<u>ALL</u>	181	95.03	94.13	90.81	11.05	103.66	62.36	124.84	92.25 to 96.95	99,619	90,463

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	34	92.52	94.48	89.95	14.60	105.04	74.51	124.84	82.20 to 107.76	59,759	53,751
3	4	98.08	97.16	94.22	09.37	103.12	82.44	110.05	N/A	31,813	29,974
10	39	97.64	95.71	93.11	09.36	102.79	62.86	120.03	91.40 to 101.63	66,471	61,890
15	23	93.19	92.85	90.12	11.13	103.03	64.68	122.69	85.29 to 97.75	104,177	93,888
20	23	94.12	90.34	90.47	10.19	99.86	62.75	111.86	84.03 to 97.94	263,596	238,476
30	12	95.99	95.91	95.58	07.07	100.35	84.21	111.28	88.34 to 102.63	63,608	60,797
35	11	92.21	88.48	89.11	10.76	99.29	74.24	105.11	74.48 to 102.89	160,986	143,448
45	14	94.69	91.63	82.91	11.28	110.52	62.36	106.87	78.10 to 103.86	63,364	52,536
50	21	97.44	99.20	94.68	10.29	104.77	71.57	124.54	89.95 to 108.78	66,650	63,106
<u>ALL</u>	181	95.03	94.13	90.81	11.05	103.66	62.36	124.84	92.25 to 96.95	99,619	90,463

**54 Knox
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 : 181
 Total Sales Price : 18,031,077
 Total Adj. Sales Price : 18,031,077
 Total Assessed Value : 16,373,750
 Avg. Adj. Sales Price : 99,619
 Avg. Assessed Value : 90,463

MEDIAN : 95
 WGT. MEAN : 91
 MEAN : 94
 COD : 11.05
 PRD : 103.66

COV : 13.99
 STD : 13.17
 Avg. Abs. Dev : 10.50
 MAX Sales Ratio : 124.84
 MIN Sales Ratio : 62.36

95% Median C.I. : 92.25 to 96.95
 95% Wgt. Mean C.I. : 88.28 to 93.33
 95% Mean C.I. : 92.21 to 96.05

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	150	94.72	94.69	90.90	11.43	104.17	62.36	124.84	92.04 to 97.44	78,058	70,957
06	23	94.12	90.34	90.47	10.19	99.86	62.75	111.86	84.03 to 97.94	263,596	238,476
07	8	96.74	94.52	94.43	06.58	100.10	76.43	106.34	76.43 to 106.34	32,465	30,657
<u>ALL</u>	<u>181</u>	<u>95.03</u>	<u>94.13</u>	<u>90.81</u>	<u>11.05</u>	<u>103.66</u>	<u>62.36</u>	<u>124.84</u>	<u>92.25 to 96.95</u>	<u>99,619</u>	<u>90,463</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	2	107.47	107.47	105.36	04.50	102.00	102.63	112.30	N/A	8,860	9,335
Less Than 30,000	20	102.64	103.45	104.29	11.99	99.19	75.77	124.84	93.50 to 113.93	20,861	21,755
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	181	95.03	94.13	90.81	11.05	103.66	62.36	124.84	92.25 to 96.95	99,619	90,463
Greater Than 14,999	179	94.73	93.98	90.79	11.06	103.51	62.36	124.84	92.21 to 96.95	100,633	91,369
Greater Than 29,999	161	94.19	92.97	90.49	10.55	102.74	62.36	124.37	91.39 to 96.43	109,403	98,998
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	2	107.47	107.47	105.36	04.50	102.00	102.63	112.30	N/A	8,860	9,335
15,000 TO 29,999	18	102.14	103.00	104.24	12.86	98.81	75.77	124.84	91.40 to 115.76	22,194	23,135
30,000 TO 59,999	56	99.32	99.59	98.94	09.42	100.66	62.86	124.37	95.95 to 105.09	42,693	42,242
60,000 TO 99,999	44	92.55	92.67	92.69	09.28	99.98	64.68	112.21	88.27 to 98.08	77,288	71,635
100,000 TO 149,999	25	86.17	85.28	85.04	09.86	100.28	62.36	98.74	79.58 to 93.19	126,843	107,873
150,000 TO 249,999	23	84.03	86.09	86.24	10.17	99.83	62.75	105.11	80.86 to 92.21	184,624	159,215
250,000 TO 499,999	13	96.43	92.45	92.22	09.47	100.25	64.99	111.86	84.12 to 101.28	338,846	312,491
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	<u>181</u>	<u>95.03</u>	<u>94.13</u>	<u>90.81</u>	<u>11.05</u>	<u>103.66</u>	<u>62.36</u>	<u>124.84</u>	<u>92.25 to 96.95</u>	<u>99,619</u>	<u>90,463</u>

54 Knox
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 : 23
Total Sales Price : 1,107,073
Total Adj. Sales Price : 1,107,073
Total Assessed Value : 1,037,065
Avg. Adj. Sales Price : 48,134
Avg. Assessed Value : 45,090

MEDIAN : 95
WGT. MEAN : 94
MEAN : 94
COD : 06.95
PRD : 100.18

COV : 09.94
STD : 09.33
Avg. Abs. Dev : 06.58
MAX Sales Ratio : 105.62
MIN Sales Ratio : 71.55

95% Median C.I. : 93.61 to 99.32
95% Wgt. Mean C.I. : 74.10 to 113.25
95% Mean C.I. : 89.82 to 97.88

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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	4	89.65	87.71	86.19	08.90	101.76	73.77	97.77	N/A	35,138	30,284
01-JAN-16 To 31-MAR-16	1	98.17	98.17	98.17	00.00	100.00	98.17	98.17	N/A	125,000	122,715
01-APR-16 To 30-JUN-16	1	96.71	96.71	96.71	00.00	100.00	96.71	96.71	N/A	40,000	38,685
01-JUL-16 To 30-SEP-16	1	94.15	94.15	94.15	00.00	100.00	94.15	94.15	N/A	41,000	38,600
01-OCT-16 To 31-DEC-16	1	93.78	93.78	93.78	00.00	100.00	93.78	93.78	N/A	45,000	42,200
01-JAN-17 To 31-MAR-17	5	94.56	90.97	90.30	09.32	100.74	71.55	102.84	N/A	56,040	50,604
01-APR-17 To 30-JUN-17	2	102.17	102.17	102.82	02.26	99.37	99.86	104.47	N/A	25,125	25,833
01-JUL-17 To 30-SEP-17	2	94.92	94.92	93.93	03.47	101.05	91.63	98.20	N/A	39,250	36,868
01-OCT-17 To 31-DEC-17	1	93.98	93.98	93.98	00.00	100.00	93.98	93.98	N/A	16,775	15,765
01-JAN-18 To 31-MAR-18	2	102.28	102.28	102.27	00.02	100.01	102.26	102.29	N/A	80,000	81,815
01-APR-18 To 30-JUN-18	1	76.94	76.94	76.94	00.00	100.00	76.94	76.94	N/A	54,798	42,160
01-JUL-18 To 30-SEP-18	2	100.16	100.16	98.34	05.45	101.85	94.70	105.62	N/A	37,500	36,878
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	7	94.15	91.41	92.67	06.00	98.64	73.77	98.17	73.77 to 98.17	49,507	45,876
01-OCT-16 To 30-SEP-17	10	96.38	94.28	92.66	06.91	101.75	71.55	104.47	86.58 to 102.84	45,395	42,062
01-OCT-17 To 30-SEP-18	6	98.48	95.97	96.33	07.54	99.63	76.94	105.62	76.94 to 105.62	51,096	49,218
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	4	95.43	95.70	96.49	01.82	99.18	93.78	98.17	N/A	62,750	60,550
01-JAN-17 To 31-DEC-17	10	96.38	94.30	92.59	06.89	101.85	71.55	104.47	86.58 to 102.84	42,573	39,419
<u>ALL</u>	23	94.70	93.85	93.68	06.95	100.18	71.55	105.62	93.61 to 99.32	48,134	45,090

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	5	94.56	95.75	95.31	04.96	100.46	86.58	105.62	N/A	37,900	36,122
3	2	94.27	94.27	98.39	09.10	95.81	85.69	102.84	N/A	54,025	53,153
10	4	95.69	91.25	88.18	07.90	103.48	73.77	99.86	N/A	32,625	28,769
15	4	98.75	92.83	93.77	08.07	99.00	71.55	102.26	N/A	88,300	82,795
30	3	94.70	96.21	95.74	03.75	100.49	91.63	102.29	N/A	47,000	44,998
35	1	93.98	93.98	93.98	00.00	100.00	93.98	93.98	N/A	16,775	15,765
45	3	96.71	92.71	90.15	09.49	102.84	76.94	104.47	N/A	42,349	38,178
50	1	94.15	94.15	94.15	00.00	100.00	94.15	94.15	N/A	41,000	38,600
<u>ALL</u>	23	94.70	93.85	93.68	06.95	100.18	71.55	105.62	93.61 to 99.32	48,134	45,090

54 Knox
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 : 23
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Total Adj. Sales Price : 1,107,073
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Avg. Assessed Value : 45,090

MEDIAN : 95
WGT. MEAN : 94
MEAN : 94
COD : 06.95
PRD : 100.18

COV : 09.94
STD : 09.33
Avg. Abs. Dev : 06.58
MAX Sales Ratio : 105.62
MIN Sales Ratio : 71.55

95% Median C.I. : 93.61 to 99.32
95% Wgt. Mean C.I. : 74.10 to 113.25
95% Mean C.I. : 89.82 to 97.88

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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	23	94.70	93.85	93.68	06.95	100.18	71.55	105.62	93.61 to 99.32	48,134	45,090
04											
<u>ALL</u>	23	94.70	93.85	93.68	06.95	100.18	71.55	105.62	93.61 to 99.32	48,134	45,090

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	7	97.77	95.39	95.08	05.47	100.33	85.69	105.62	85.69 to 105.62	23,189	22,049
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	23	94.70	93.85	93.68	06.95	100.18	71.55	105.62	93.61 to 99.32	48,134	45,090
Greater Than 14,999	23	94.70	93.85	93.68	06.95	100.18	71.55	105.62	93.61 to 99.32	48,134	45,090
Greater Than 29,999	16	94.63	93.17	93.43	07.31	99.72	71.55	104.47	91.63 to 102.26	59,047	55,170
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	7	97.77	95.39	95.08	05.47	100.33	85.69	105.62	85.69 to 105.62	23,189	22,049
30,000 TO 59,999	11	94.15	92.85	91.82	06.54	101.12	73.77	104.47	76.94 to 102.29	43,141	39,610
60,000 TO 99,999	3	94.56	89.65	89.51	11.03	100.16	71.55	102.84	N/A	75,067	67,193
100,000 TO 149,999	2	100.22	100.22	100.18	02.05	100.04	98.17	102.26	N/A	122,500	122,715
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	23	94.70	93.85	93.68	06.95	100.18	71.55	105.62	93.61 to 99.32	48,134	45,090

54 Knox
COMMERCIAL

PAD 2019 R&O Statistics (Using 2019 Values)

Qualified

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Number of Sales : 23
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 Avg. Assessed Value : 45,090

MEDIAN : 95
 WGT. MEAN : 94
 MEAN : 94
 COD : 06.95
 PRD : 100.18

COV : 09.94
 STD : 09.33
 Avg. Abs. Dev : 06.58
 MAX Sales Ratio : 105.62
 MIN Sales Ratio : 71.55

95% Median C.I. : 93.61 to 99.32
 95% Wgt. Mean C.I. : 74.10 to 113.25
 95% Mean C.I. : 89.82 to 97.88

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	2	97.99	97.99	98.01	00.22	99.98	97.77	98.20	N/A	24,750	24,258
346	1	76.94	76.94	76.94	00.00	100.00	76.94	76.94	N/A	54,798	42,160
349	1	93.61	93.61	93.61	00.00	100.00	93.61	93.61	N/A	44,500	41,655
350	5	96.71	96.55	98.25	03.06	98.27	91.63	102.26	N/A	70,555	69,322
352	1	71.55	71.55	71.55	00.00	100.00	71.55	71.55	N/A	78,200	55,955
353	7	99.32	95.14	95.23	06.22	99.91	73.77	102.84	73.77 to 102.84	42,857	40,813
386	1	94.56	94.56	94.56	00.00	100.00	94.56	94.56	N/A	67,000	63,355
442	3	94.70	94.95	95.26	06.61	99.67	85.69	104.47	N/A	36,767	35,025
528	1	86.58	86.58	86.58	00.00	100.00	86.58	86.58	N/A	25,000	21,645
554	1	105.62	105.62	105.62	00.00	100.00	105.62	105.62	N/A	25,000	26,405
<u>ALL</u>	<u>23</u>	94.70	93.85	93.68	06.95	100.18	71.55	105.62	93.61 to 99.32	48,134	45,090

54 Knox
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 : 58
 Total Sales Price : 39,804,238
 Total Adj. Sales Price : 39,804,238
 Total Assessed Value : 26,866,950
 Avg. Adj. Sales Price : 686,280
 Avg. Assessed Value : 463,223

MEDIAN : 70
 WGT. MEAN : 68
 MEAN : 70
 COD : 13.31
 PRD : 103.97

COV : 18.24
 STD : 12.80
 Avg. Abs. Dev : 09.28
 MAX Sales Ratio : 110.94
 MIN Sales Ratio : 45.04

95% Median C.I. : 67.17 to 71.92
 95% Wgt. Mean C.I. : 64.34 to 70.65
 95% Mean C.I. : 66.89 to 73.47

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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	5	61.06	60.74	60.70	10.04	100.07	45.04	68.72	N/A	728,943	442,476
01-JAN-16 To 31-MAR-16	6	68.29	70.80	59.56	21.66	118.87	49.76	110.94	49.76 to 110.94	758,113	451,544
01-APR-16 To 30-JUN-16	7	71.31	73.36	77.17	13.18	95.06	55.78	93.08	55.78 to 93.08	409,382	315,935
01-JUL-16 To 30-SEP-16	2	69.91	69.91	69.90	00.03	100.01	69.89	69.93	N/A	844,000	589,943
01-OCT-16 To 31-DEC-16	4	79.97	78.49	75.98	04.98	103.30	69.07	84.95	N/A	314,361	238,836
01-JAN-17 To 31-MAR-17	10	70.43	69.53	71.87	08.04	96.74	57.44	81.86	59.35 to 76.30	982,122	705,874
01-APR-17 To 30-JUN-17	5	71.92	69.71	60.42	14.68	115.38	47.75	92.47	N/A	281,430	170,034
01-JUL-17 To 30-SEP-17	1	64.53	64.53	64.53	00.00	100.00	64.53	64.53	N/A	337,200	217,585
01-OCT-17 To 31-DEC-17	9	66.20	67.75	65.68	14.14	103.15	49.03	98.30	50.76 to 81.10	1,216,791	799,137
01-JAN-18 To 31-MAR-18	5	69.59	67.92	66.50	13.55	102.14	54.34	80.19	N/A	436,614	290,351
01-APR-18 To 30-JUN-18	2	86.82	86.82	84.52	04.56	102.72	82.86	90.77	N/A	143,050	120,903
01-JUL-18 To 30-SEP-18	2	71.80	71.80	72.03	02.72	99.68	69.85	73.75	N/A	406,935	293,123
<u>Study Yrs</u>											
01-OCT-15 To 30-SEP-16	20	69.18	69.09	65.22	14.54	105.93	45.04	110.94	61.06 to 71.31	637,353	415,654
01-OCT-16 To 30-SEP-17	20	71.45	71.12	70.82	10.54	100.42	47.75	92.47	64.53 to 76.30	641,151	454,092
01-OCT-17 To 30-SEP-18	18	68.47	70.37	66.54	14.85	105.76	49.03	98.30	63.98 to 80.19	790,787	526,224
<u>Calendar Yrs</u>											
01-JAN-16 To 31-DEC-16	19	69.94	73.27	68.11	14.44	107.58	49.76	110.94	66.63 to 79.98	545,252	371,371
01-JAN-17 To 31-DEC-17	25	67.34	68.72	68.03	12.59	101.01	47.75	98.30	64.16 to 72.24	900,668	612,749
<u>ALL</u>	58	69.74	70.18	67.50	13.31	103.97	45.04	110.94	67.17 to 71.92	686,280	463,223

AREA (MARKET)	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	14	72.53	75.26	73.40	12.24	102.53	55.78	110.94	67.34 to 84.63	797,635	585,479
2	27	67.92	67.05	61.43	15.58	109.15	45.04	98.30	57.07 to 71.92	628,926	386,369
3	17	69.85	70.98	70.68	10.16	100.42	57.44	82.86	62.78 to 80.19	685,668	484,604
<u>ALL</u>	58	69.74	70.18	67.50	13.31	103.97	45.04	110.94	67.17 to 71.92	686,280	463,223

54 Knox
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 : 58
Total Sales Price : 39,804,238
Total Adj. Sales Price : 39,804,238
Total Assessed Value : 26,866,950
Avg. Adj. Sales Price : 686,280
Avg. Assessed Value : 463,223

MEDIAN : 70
WGT. MEAN : 68
MEAN : 70
COD : 13.31
PRD : 103.97

COV : 18.24
STD : 12.80
Avg. Abs. Dev : 09.28
MAX Sales Ratio : 110.94
MIN Sales Ratio : 45.04

95% Median C.I. : 67.17 to 71.92
95% Wgt. Mean C.I. : 64.34 to 70.65
95% Mean C.I. : 66.89 to 73.47

Printed:3/19/2019 11:51:09AM

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	12	72.08	75.39	71.52	11.67	105.41	60.97	110.94	68.72 to 76.31	864,095	617,967
1	8	72.53	78.27	73.69	14.13	106.22	60.97	110.94	60.97 to 110.94	697,228	513,788
2	1	75.88	75.88	75.88	00.00	100.00	75.88	75.88	N/A	200,000	151,765
3	3	68.72	67.54	68.68	05.72	98.34	61.06	72.84	N/A	1,530,438	1,051,177
___Grass___											
County	17	71.92	72.30	71.32	13.64	101.37	49.03	92.47	59.35 to 81.86	338,113	241,133
1	1	55.78	55.78	55.78	00.00	100.00	55.78	55.78	N/A	225,970	126,050
2	9	72.24	75.29	69.38	13.50	108.52	49.03	92.47	67.92 to 90.77	192,472	133,543
3	7	69.94	70.82	73.13	12.35	96.84	57.44	81.86	57.44 to 81.86	541,387	395,904
___ALL___	58	69.74	70.18	67.50	13.31	103.97	45.04	110.94	67.17 to 71.92	686,280	463,223

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	9	66.20	62.70	64.29	15.59	97.53	45.04	84.63	49.76 to 73.97	1,013,205	651,382
1	4	71.76	73.87	73.32	07.57	100.75	67.34	84.63	N/A	1,104,773	810,010
2	4	50.26	50.66	51.25	06.49	98.85	45.04	57.07	N/A	817,188	418,780
3	1	66.20	66.20	66.20	00.00	100.00	66.20	66.20	N/A	1,431,000	947,280
___Dry___											
County	15	71.31	74.10	71.58	11.02	103.52	60.97	110.94	66.63 to 76.30	797,320	570,736
1	9	73.75	78.05	74.07	12.75	105.37	60.97	110.94	69.89 to 93.08	724,647	536,736
2	2	69.93	69.93	69.70	08.51	100.33	63.98	75.88	N/A	208,000	144,978
3	4	67.68	67.31	68.51	05.13	98.25	61.06	72.84	N/A	1,255,493	860,115
___Grass___											
County	22	69.94	70.79	70.41	12.50	100.54	49.03	92.47	64.16 to 80.19	321,226	226,178
1	1	55.78	55.78	55.78	00.00	100.00	55.78	55.78	N/A	225,970	126,050
2	14	70.45	71.84	68.12	11.92	105.46	49.03	92.47	64.16 to 84.95	217,949	148,466
3	7	69.94	70.82	73.13	12.35	96.84	57.44	81.86	57.44 to 81.86	541,387	395,904
___ALL___	58	69.74	70.18	67.50	13.31	103.97	45.04	110.94	67.17 to 71.92	686,280	463,223

Knox County 2019 Average Acre Value Comparison

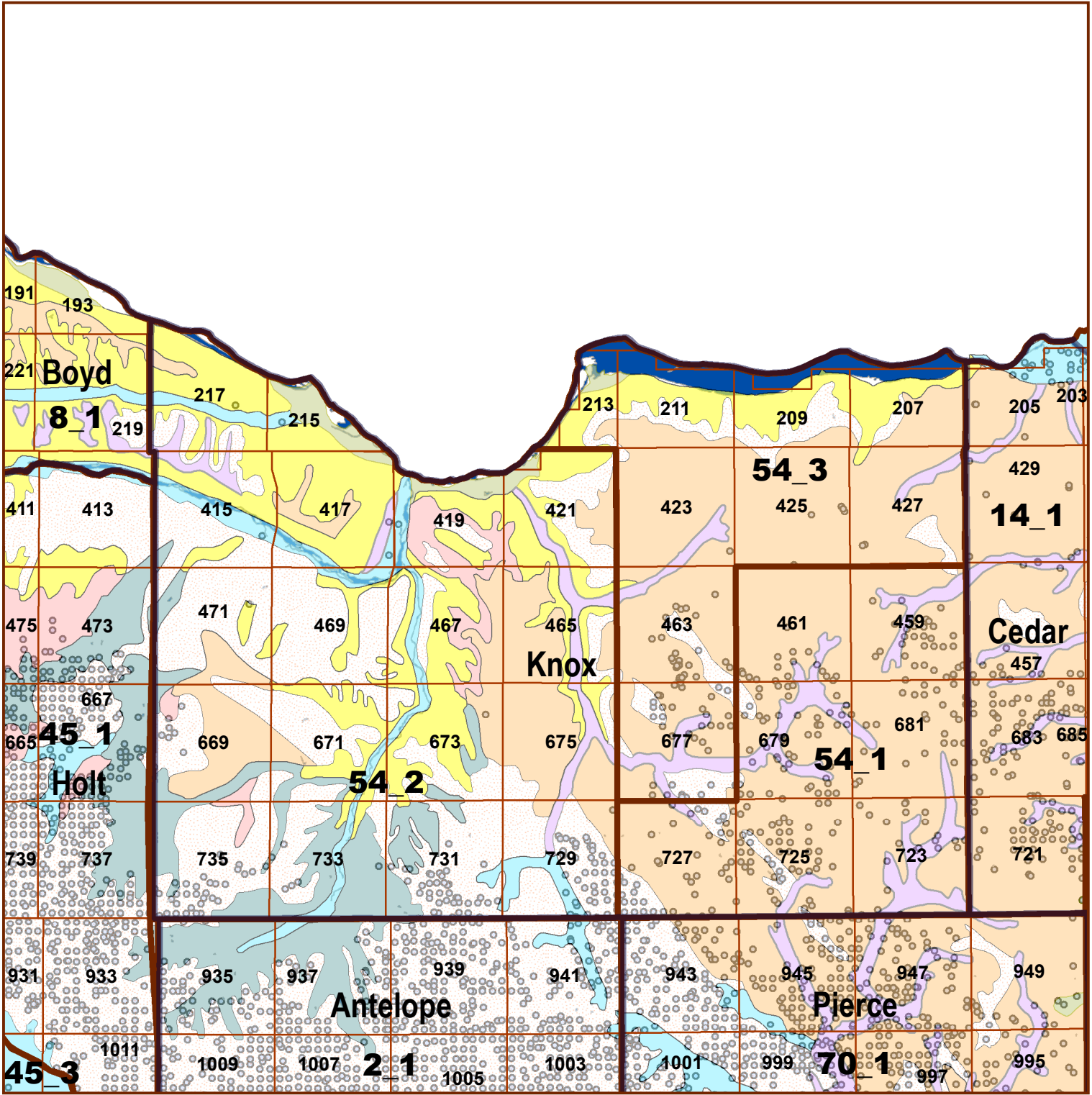
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Knox	1	5695	5686	5494	5492	5337	5355	5091	5111	5379
Pierce	1	5557	5364	5025	4935	4849	4325	3743	3543	4749
Cedar	1	5670	5670	5615	5615	5035	5035	4450	4450	5071
Knox	3	5016	5019	4890	4801	4657	4448	3616	3531	4264
Knox	2	3925	3795	3720	3625	3551	3465	3209	3060	3581
Boyd	1	3470	3470	3260	3260	3080	3080	2820	2820	3084
Holt	1	4800	4800	4700	4700	4400	4400	4035	3861	4443
Antelope	1	4725	4725	4700	4600	4550	4550	3700	3430	4428

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Knox	1	4960	4960	4765	4555	4445	4160	3930	3890	4460
Pierce	1	4910	4760	4480	4275	3715	3459	2505	2190	3952
Cedar	1	4700	4700	4665	4665	4655	4655	3625	3625	4293
Knox	3	4410	4270	4080	4030	3930	3715	3300	2735	3793
Knox	2	2565	2495	2105	1910	1865	1830	1810	1800	2065
Boyd	1	2350	2350	2090	2090	1880	1880	1700	1700	2117
Holt	1	1800	1800	1800	1800	1800	1800	1800	1800	1800
Antelope	1	3150	3050	2765	2765	2450	2450	1860	1530	2527

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Knox	1	1697	1696	1696	1697	1680	1680	1681	1681	1687
Pierce	1	2275	2105	2050	1920	1855	1579	1550	1375	1650
Cedar	1	2230	2231	2030	2030	1846	1845	1645	1646	1768
Knox	3	1520	1520	1522	1523	1513	1539	1511	1510	1512
Knox	2	1423	1420	1423	1423	1406	1406	1406	1406	1408
Boyd	1	1420	1420	1280	1280	1202	1200	1190	1190	1213
Holt	1	1560	1551	1448	1444	1446	1443	1216	1134	1290
Antelope	1	1400	1375	1375	1375	1375	1375	1250	1190	1281

County	Mkt Area	CRP	TIMBER	WASTE
Knox	1	1685	n/a	150
Pierce	1	3389	813	50
Cedar	1	1950	789	601
Knox	3	1513	500	150
Knox	2	1411	504	150
Boyd	1	n/a	n/a	627
Holt	1	1410	500	500
Antelope	1	1650	500	176

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.



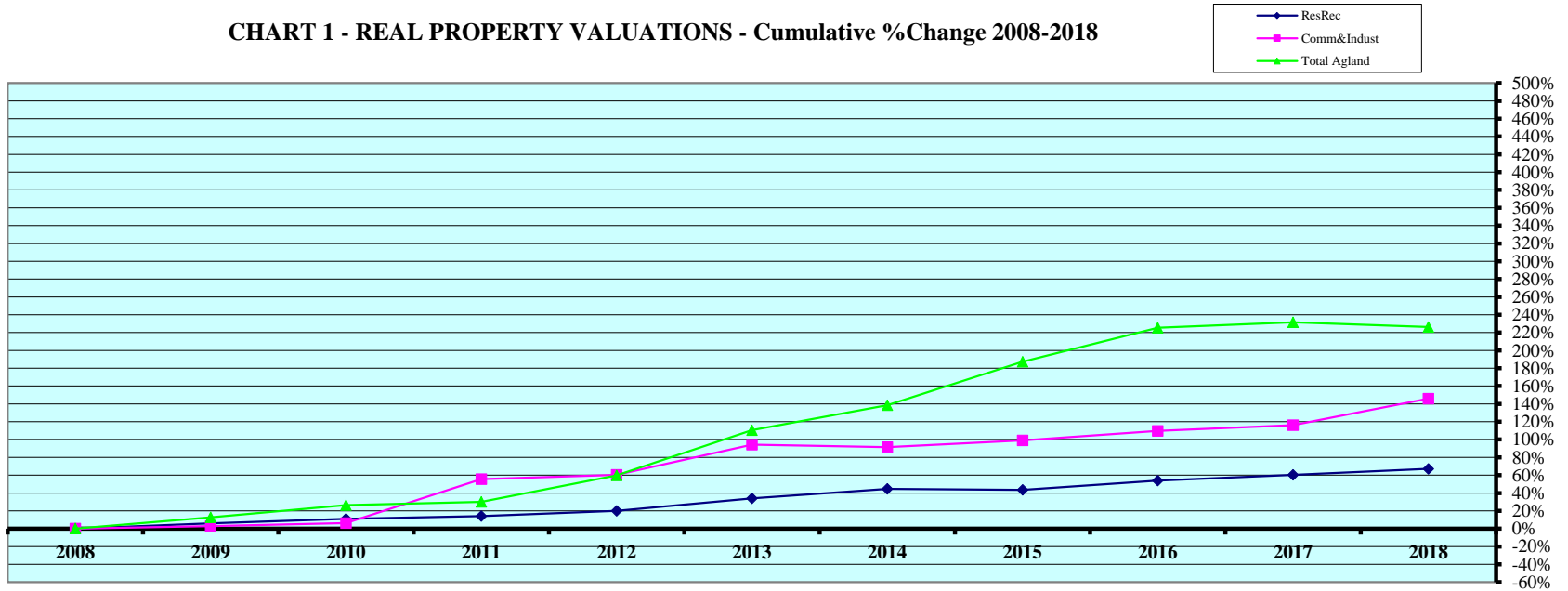
Legend

- 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

Knox 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	165,877,515	--	--	--	27,681,610	--	--	--	480,898,490	--	--	--
2009	175,917,410	10,039,895	6.05%	6.05%	28,468,440	786,830	2.84%	2.84%	542,155,015	61,256,525	12.74%	12.74%
2010	184,040,390	8,122,980	4.62%	10.95%	29,434,845	966,405	3.39%	6.33%	607,744,530	65,589,515	12.10%	26.38%
2011	189,237,910	5,197,520	2.82%	14.08%	43,084,660	13,649,815	46.37%	55.64%	625,627,125	17,882,595	2.94%	30.10%
2012	199,200,795	9,962,885	5.26%	20.09%	44,388,395	1,303,735	3.03%	60.35%	768,450,220	142,823,095	22.83%	59.79%
2013	222,219,950	23,019,155	11.56%	33.97%	53,740,720	9,352,325	21.07%	94.14%	1,012,430,010	243,979,790	31.75%	110.53%
2014	239,739,260	17,519,310	7.88%	44.53%	52,956,510	-784,210	-1.46%	91.31%	1,147,475,650	135,045,640	13.34%	138.61%
2015	238,150,835	-1,588,425	-0.66%	43.57%	55,107,420	2,150,910	4.06%	99.08%	1,381,378,940	233,903,290	20.38%	187.25%
2016	255,173,380	17,022,545	7.15%	53.83%	58,002,725	2,895,305	5.25%	109.54%	1,565,047,365	183,668,425	13.30%	225.44%
2017	266,120,795	10,947,415	4.29%	60.43%	59,828,965	1,826,240	3.15%	116.13%	1,594,466,755	29,419,390	1.88%	231.56%
2018	277,222,840	11,102,045	4.17%	67.13%	68,079,140	8,250,175	13.79%	145.94%	1,568,898,245	-25,568,510	-1.60%	226.24%

Rate Annual %chg: Residential & Recreational **5.27%**

Commercial & Industrial **9.42%**

Agricultural Land **12.55%**

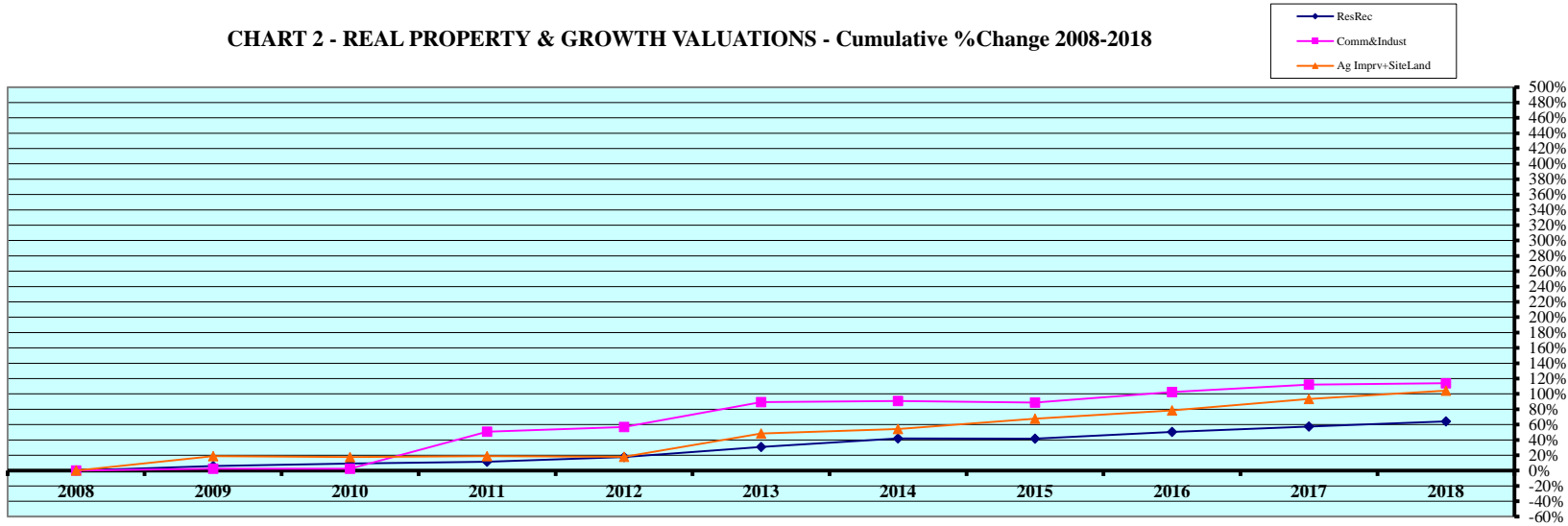
Cnty# **54**
County **KNOX**

CHART 1

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

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	165,877,515	1,983,232	1.20%	163,894,283	--	--	27,681,610	240,065	0.87%	27,441,545	--	--	
2009	175,917,410	0	0.00%	175,917,410	6.05%	6.05%	28,468,440	70,700	0.25%	28,397,740	2.59%	2.59%	
2010	184,040,390	2,940,883	1.60%	181,099,507	2.95%	9.18%	29,434,845	1,072,005	3.64%	28,362,840	-0.37%	2.46%	
2011	189,237,910	4,022,000	2.13%	185,215,910	0.64%	11.66%	43,084,660	1,349,483	3.13%	41,735,177	41.79%	50.77%	
2012	199,200,795	3,794,310	1.90%	195,406,485	3.26%	17.80%	44,388,395	972,515	2.19%	43,415,880	0.77%	56.84%	
2013	222,219,950	5,212,817	2.35%	217,007,133	8.94%	30.82%	53,740,720	1,368,855	2.55%	52,371,865	17.99%	89.19%	
2014	239,739,260	4,460,972	1.86%	235,278,288	5.88%	41.84%	52,956,510	129,876	0.25%	52,826,634	-1.70%	90.84%	
2015	238,150,835	3,337,329	1.40%	234,813,506	-2.05%	41.56%	55,107,420	2,828,564	5.13%	52,278,856	-1.28%	88.86%	
2016	255,173,380	5,808,980	2.28%	249,364,400	4.71%	50.33%	58,002,725	1,988,820	3.43%	56,013,905	1.64%	102.35%	
2017	266,120,795	4,775,141	1.79%	261,345,654	2.42%	57.55%	59,828,965	1,085,665	1.81%	58,743,300	1.28%	112.21%	
2018	277,222,840	4,907,145	1.77%	272,315,695	2.33%	64.17%	68,079,140	8,851,400	13.00%	59,227,740	-1.00%	113.96%	
Rate Ann%chg	5.27%					3.51%	9.42%					C & I w/o growth	6.17%

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	41,047,235	19,875,000	60,922,235	1,574,810	2.58%	59,347,425	--	--
2009	49,131,480	23,187,785	72,319,265	0	0.00%	72,319,265	18.71%	18.71%
2010	49,543,610	23,901,230	73,444,840	1,748,665	2.38%	71,696,175	-0.86%	17.68%
2011	49,617,340	25,684,580	75,301,920	2,861,870	3.80%	72,440,050	-1.37%	18.91%
2012	48,985,630	26,542,325	75,527,955	3,601,950	4.77%	71,926,005	-4.48%	18.06%
2013	57,720,995	37,020,020	94,741,015	4,395,950	4.64%	90,345,065	19.62%	48.30%
2014	58,156,615	37,400,070	95,556,685	1,615,920	1.69%	93,940,765	-0.84%	54.20%
2015	64,843,985	41,820,510	106,664,495	4,602,257	4.31%	102,062,238	6.81%	67.53%
2016	68,392,350	45,639,505	114,031,855	5,373,732	4.71%	108,658,123	1.87%	78.36%
2017	69,401,530	50,508,195	119,909,725	2,052,860	1.71%	117,856,865	3.35%	93.45%
2018	74,384,975	52,750,480	127,135,455	2,684,620	2.11%	124,450,835	3.79%	104.28%
Rate Ann%chg	6.13%	10.25%	7.63%	Ag Imprv+Site w/o growth			4.66%	

(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.

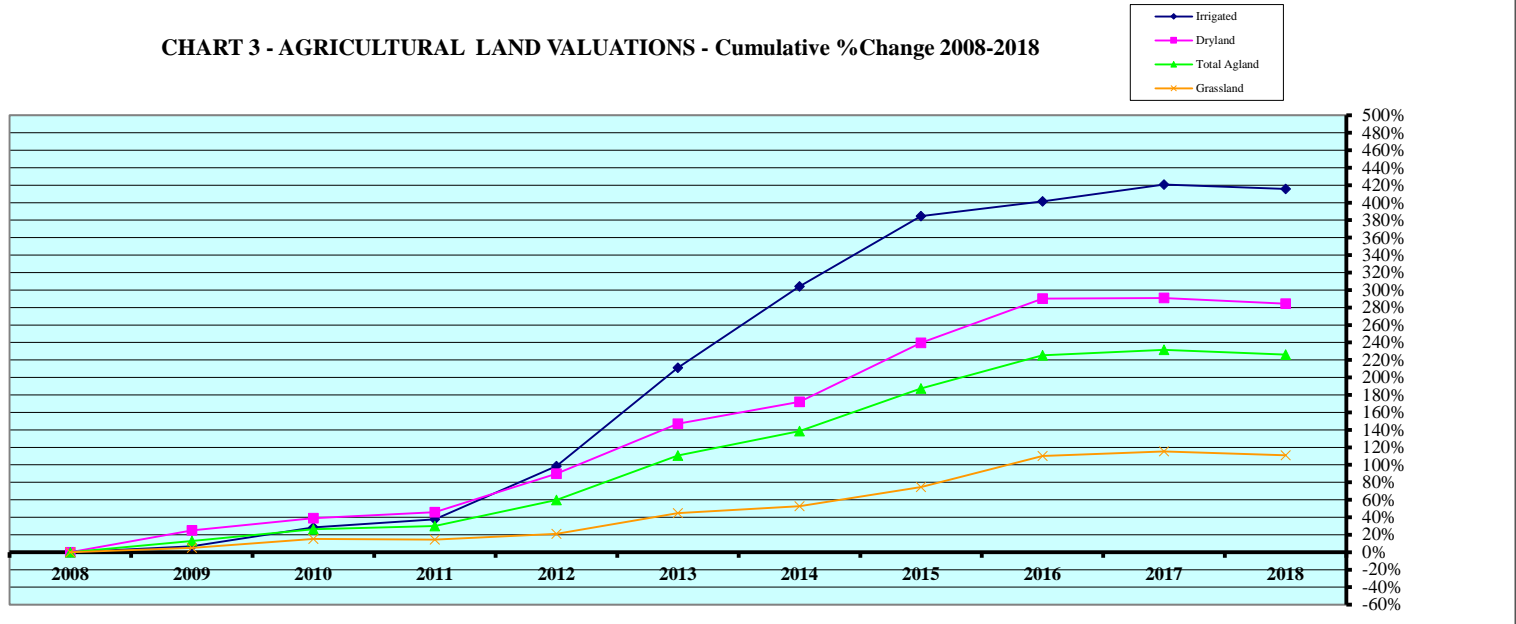
Sources:
Value; 2008 - 2018 CTL
Growth Value; 2008-2018 Abstract of Asmnt Rpt.

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

Cnty#	54
County	KNOX

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	77,044,445	--	--	--	184,184,420	--	--	--	218,249,695	--	--	--
2009	82,180,670	5,136,225	6.67%	6.67%	230,109,885	45,925,465	24.93%	24.93%	229,077,340	10,827,645	4.96%	4.96%
2010	98,986,065	16,805,395	20.45%	28.48%	255,894,345	25,784,460	11.21%	38.93%	251,386,255	22,308,915	9.74%	15.18%
2011	106,010,205	7,024,140	7.10%	37.60%	268,519,370	12,625,025	4.93%	45.79%	249,571,895	-1,814,360	-0.72%	14.35%
2012	153,015,465	47,005,260	44.34%	98.61%	349,589,615	81,070,245	30.19%	89.80%	263,907,040	14,335,145	5.74%	20.92%
2013	239,590,755	86,575,290	56.58%	210.98%	455,001,045	105,411,430	30.15%	147.04%	316,130,185	52,223,145	19.79%	44.85%
2014	311,405,300	71,814,545	29.97%	304.19%	501,233,990	46,232,945	10.16%	172.14%	333,088,580	16,958,395	5.36%	52.62%
2015	373,268,040	61,862,740	19.87%	384.48%	625,633,865	124,399,875	24.82%	239.68%	380,667,895	47,579,315	14.28%	74.42%
2016	386,450,725	13,182,685	3.53%	401.59%	718,867,645	93,233,780	14.90%	290.30%	458,547,435	77,879,540	20.46%	110.10%
2017	401,205,060	14,754,335	3.82%	420.74%	719,905,340	1,037,695	0.14%	290.86%	469,900,440	11,353,005	2.48%	115.30%
2018	397,414,705	-3,790,355	-0.94%	415.83%	707,970,830	-11,934,510	-1.66%	284.38%	460,497,435	-9,403,005	-2.00%	111.00%

Rate Ann.%chg: Irrigated **17.83%** Dryland **14.41%** Grassland **7.75%**

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	1,419,930	--	--	--	0	--	--	--	480,898,490	--	--	--
2009	446,920	-973,010	-68.53%	-68.53%	340,200	340,200	--	--	542,155,015	61,256,525	12.74%	12.74%
2010	1,126,465	679,545	152.05%	-20.67%	351,400	11,200	3.29%	--	607,744,530	65,589,515	12.10%	26.38%
2011	1,174,725	48,260	4.28%	-17.27%	350,930	-470	-0.13%	--	625,627,125	17,882,595	2.94%	30.10%
2012	1,595,190	420,465	35.79%	12.34%	342,910	-8,020	-2.29%	--	768,450,220	142,823,095	22.83%	59.79%
2013	1,362,365	-232,825	-14.60%	-4.05%	345,660	2,750	0.80%	--	1,012,430,010	243,979,790	31.75%	110.53%
2014	1,407,445	45,080	3.31%	-0.88%	340,335	-5,325	-1.54%	--	1,147,475,650	135,045,640	13.34%	138.61%
2015	1,460,630	53,185	3.78%	2.87%	348,510	8,175	2.40%	--	1,381,378,940	233,903,290	20.38%	187.25%
2016	833,250	-627,380	-42.95%	-41.32%	348,310	-200	-0.06%	--	1,565,047,365	183,668,425	13.30%	225.44%
2017	647,020	-186,230	-22.35%	-54.43%	2,808,895	2,460,585	706.44%	--	1,594,466,755	29,419,390	1.88%	231.56%
2018	725,620	78,600	12.15%	-48.90%	2,289,655	-519,240	-18.49%	--	1,568,898,245	-25,568,510	-1.60%	226.24%

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

Rate Ann.%chg: Total Agric Land **12.55%**

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	77,010,105	57,935	1,329			183,683,780	212,494	864			218,047,285	356,261	612		
2009	82,280,800	60,233	1,366	2.77%	2.77%	230,364,585	212,408	1,085	25.46%	25.46%	229,557,695	366,342	627	2.38%	2.38%
2010	99,141,030	62,824	1,578	15.52%	18.72%	255,530,760	209,617	1,219	12.40%	41.02%	252,191,345	361,654	697	11.28%	13.93%
2011	106,045,680	64,585	1,642	4.05%	23.53%	268,016,920	209,257	1,281	5.07%	48.17%	249,657,190	359,023	695	-0.28%	13.62%
2012	152,554,725	65,990	2,312	40.80%	73.92%	349,793,475	209,276	1,671	30.50%	93.36%	264,706,510	354,899	746	7.26%	21.86%
2013	240,203,100	72,811	3,299	42.70%	148.19%	454,106,835	214,202	2,120	26.84%	145.25%	316,267,390	341,248	927	24.26%	51.43%
2014	310,199,265	77,851	3,985	20.78%	199.76%	500,843,935	211,030	2,373	11.95%	174.56%	333,018,285	337,893	986	6.34%	61.03%
2015	372,345,820	84,327	4,415	10.82%	232.18%	626,371,020	211,132	2,967	25.00%	243.20%	381,092,150	331,684	1,149	16.58%	87.73%
2016	386,396,950	86,703	4,457	0.93%	235.27%	718,648,080	208,820	3,441	16.00%	298.13%	458,307,820	330,939	1,385	20.53%	126.27%
2017	402,068,625	87,478	4,596	3.13%	245.78%	720,164,330	206,313	3,491	1.43%	303.81%	468,293,655	329,451	1,421	2.64%	132.24%
2018	396,324,330	86,991	4,556	-0.88%	242.75%	707,921,130	206,069	3,435	-1.58%	297.42%	460,963,385	329,815	1,398	-1.67%	128.36%

Rate Annual %chg Average Value/Acre: 13.11%

14.80%

8.61%

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	1,300,420	25,952	50			511,965	2,425	211			480,553,555	655,068	734		
2009	358,215	7,161	50	-0.18%	-0.18%	882,935	8,898	99	-53.00%	-53.00%	543,444,230	655,043	830	13.09%	13.09%
2010	461,280	9,101	51	1.33%	1.15%	1,084,780	12,885	84	-15.15%	-60.12%	608,409,195	656,082	927	11.78%	26.41%
2011	1,130,670	9,941	114	124.41%	126.98%	1,115,285	12,699	88	4.31%	-58.40%	625,965,745	655,506	955	2.98%	30.17%
2012	1,748,855	16,133	108	-4.69%	116.34%	940,385	9,648	97	10.99%	-53.83%	769,743,950	655,945	1,173	22.89%	59.96%
2013	1,355,365	15,739	86	-20.56%	71.86%	1,033,660	9,658	107	9.80%	-49.31%	1,012,966,350	653,658	1,550	32.06%	111.25%
2014	1,406,390	15,688	90	4.10%	78.91%	1,050,955	9,757	108	0.64%	-48.98%	1,146,518,830	652,219	1,758	13.43%	139.63%
2015	1,457,300	15,589	93	4.28%	86.56%	1,143,830	10,114	113	4.99%	-46.44%	1,382,410,120	652,847	2,118	20.46%	188.65%
2016	1,611,815	15,586	103	10.62%	106.38%	1,320,685	10,169	130	14.84%	-38.49%	1,566,285,350	652,217	2,401	13.41%	227.36%
2017	631,370	4,321	146	41.29%	191.58%	3,912,505	13,313	294	126.29%	39.20%	1,595,070,485	640,876	2,489	3.64%	239.27%
2018	722,510	4,815	150	2.69%	199.43%	3,446,355	13,397	257	-12.47%	21.84%	1,569,377,710	641,087	2,448	-1.64%	233.70%

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Rate Annual %chg Average Value/Acre: 12.81%

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

CHART 4

CHART 5 - 2018 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
8,701	KNOX	78,275,833	8,019,590	1,005,722	157,499,240	68,079,140	0	119,723,600	1,568,898,245	74,384,975	52,750,480	0	2,128,636,825
cnty sectorvalue % of total value:		3.68%	0.38%	0.05%	7.40%	3.20%		5.62%	73.70%	3.49%	2.48%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
29	BAZILE MILLS	77,465	2,769	173	994,690	71,335	0	0	0	0	0	0	1,146,432
0.33%	%sector of county sector	0.10%	0.03%	0.02%	0.63%	0.10%							0.05%
	%sector of municipality	6.76%	0.24%	0.02%	86.76%	6.22%							100.00%
1,028	BLOOMFIELD	2,047,755	1,337,246	95,185	24,094,475	9,210,925	0	0	0	0	0	0	36,785,586
11.81%	%sector of county sector	2.62%	16.67%	9.46%	15.30%	13.53%							1.73%
	%sector of municipality	5.7%	3.64%	0.26%	65.50%	25.04%							100.00%
94	CENTER	35,225	85,660	5,339	1,370,540	326,810	0	0	0	0	0	0	1,823,574
1.08%	%sector of county sector	0.05%	1.07%	0.53%	0.87%	0.48%							0.09%
	%sector of municipality	1.93%	4.70%	0.29%	75.16%	17.92%							100.00%
1,154	CREIGHTON	1,661,481	468,497	38,710	32,243,520	5,780,180	0	0	0	0	0	0	40,192,388
13.26%	%sector of county sector	2.12%	5.84%	3.85%	20.47%	8.49%							1.89%
	%sector of municipality	4.13%	1.17%	0.10%	80.22%	14.38%							100.00%
726	CROFTON	1,188,134	393,689	30,842	25,553,800	4,621,125	0	0	0	0	0	0	31,787,590
8.34%	%sector of county sector	1.52%	4.91%	3.07%	16.22%	6.79%							1.49%
	%sector of municipality	3.74%	1.24%	0.10%	80.39%	14.54%							100.00%
370	NIOBRARA	313,342	203,803	12,702	9,605,325	3,094,880	0	0	0	0	0	0	13,230,052
4.25%	%sector of county sector	0.40%	2.54%	1.26%	6.10%	4.55%							0.62%
	%sector of municipality	2.37%	1.54%	0.10%	72.60%	23.39%							100.00%
346	SANTEE	60,221	11,630	725	221,985	0	0	0	0	0	0	0	294,561
3.98%	%sector of county sector	0.08%	0.15%	0.07%	0.14%								0.01%
	%sector of municipality	20.44%	3.95%	0.25%	75.36%								100.00%
30	VERDEL	25,538	0	0	539,570	35,665	0	48,605	0	0	0	0	649,378
0.34%	%sector of county sector	0.03%			0.34%	0.05%		0.04%					0.03%
	%sector of municipality	3.93%			83.09%	5.49%		7.48%					100.00%
575	VERDIGRE	1,303,858	201,297	12,546	11,782,680	2,507,605	0	0	0	0	0	0	15,807,986
6.61%	%sector of county sector	1.67%	2.51%	1.25%	7.48%	3.68%							0.74%
	%sector of municipality	8.25%	1.27%	0.08%	74.54%	15.86%							100.00%
634	WAUSA	1,817,304	487,909	36,029	14,084,720	3,275,755	0	0	0	0	0	0	19,701,717
7.29%	%sector of county sector	2.32%	6.08%	3.58%	8.94%	4.81%							0.93%
	%sector of municipality	9.22%	2.48%	0.18%	71.49%	16.63%							100.00%
68	WINNETOON	132,449	79,166	4,934	1,167,350	302,645	0	0	0	0	0	0	1,686,544
0.78%	%sector of county sector	0.17%	0.99%	0.49%	0.74%	0.44%							0.08%
	%sector of municipality	7.85%	4.69%	0.29%	69.22%	17.94%							100.00%
5,054	Total Municipalities	8,662,772	3,271,666	237,185	121,658,655	29,226,925	0	48,605	0	0	0	0	163,105,808
58.09%	%all municip.sectors of cnty	11.07%	40.80%	23.58%	77.24%	42.93%		0.04%					7.66%

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

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 11,076	Value : 2,087,095,940	Growth 9,303,610	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	331	1,931,150	16	17,655	7	20,900	354	1,969,705	
02. Res Improve Land	2,233	10,452,410	90	1,834,025	227	4,897,705	2,550	17,184,140	
03. Res Improvements	2,275	120,530,105	94	9,682,870	262	22,157,660	2,631	152,370,635	
04. Res Total	2,606	132,913,665	110	11,534,550	269	27,076,265	2,985	171,524,480	1,929,510
% of Res Total	87.30	77.49	3.69	6.72	9.01	15.79	26.95	8.22	20.74
05. Com UnImp Land	63	175,150	5	9,815	16	205,980	84	390,945	
06. Com Improve Land	461	1,709,310	27	306,440	34	5,534,660	522	7,550,410	
07. Com Improvements	471	27,861,020	28	2,828,855	45	30,152,690	544	60,842,565	
08. Com Total	534	29,745,480	33	3,145,110	61	35,893,330	628	68,783,920	727,285
% of Com Total	85.03	43.24	5.25	4.57	9.71	52.18	5.67	3.30	7.82
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	1	8,080	1,174	12,709,305	1,175	12,717,385	
14. Rec Improve Land	0	0	3	274,525	711	21,316,315	714	21,590,840	
15. Rec Improvements	0	0	5	104,225	733	94,825,785	738	94,930,010	
16. Rec Total	0	0	6	386,830	1,907	128,851,405	1,913	129,238,235	2,104,715
% of Rec Total	0.00	0.00	0.31	0.30	99.69	99.70	17.27	6.19	22.62
Res & Rec Total	2,606	132,913,665	116	11,921,380	2,176	155,927,670	4,898	300,762,715	4,034,225
% of Res & Rec Total	53.21	44.19	2.37	3.96	44.43	51.84	44.22	14.41	43.36
Com & Ind Total	534	29,745,480	33	3,145,110	61	35,893,330	628	68,783,920	727,285
% of Com & Ind Total	85.03	43.24	5.25	4.57	9.71	52.18	5.67	3.30	7.82

17. Taxable Total	3,140	162,659,145	149	15,066,490	2,237	191,821,000	5,526	369,546,635	4,761,510
% of Taxable Total	56.82	44.02	2.70	4.08	40.48	51.91	49.89	17.71	51.18

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	3	455,930	1,015,600	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	3	455,930	1,015,600
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				3	455,930	1,015,600

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	402	80	741	1,223

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	226	41,773,805	3,828	1,036,844,485	4,054	1,078,618,290
28. Ag-Improved Land	0	0	113	30,478,850	1,331	487,340,100	1,444	517,818,950
29. Ag Improvements	0	0	113	8,990,290	1,383	112,121,775	1,496	121,112,065

30. Ag Total				5,550	1,717,549,305
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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	1	1.00	15,000	
32. HomeSite Improv Land	0	0.00	0	85	90.00	1,327,500	
33. HomeSite Improvements	0	0.00	0	87	89.00	6,719,085	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	22	34.85	34,850	
36. FarmSite Improv Land	0	0.00	0	105	426.13	427,130	
37. FarmSite Improvements	0	0.00	0	86	0.00	2,271,205	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	407.08	0	
40. Other- Non Ag Use	0	0.00	0	0	358.86	107,015	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	13	14.00	202,500	14	15.00	217,500	
32. HomeSite Improv Land	935	982.85	14,392,875	1,020	1,072.85	15,720,375	
33. HomeSite Improvements	1,063	977.85	68,828,500	1,150	1,066.85	75,547,585	4,542,100
34. HomeSite Total				1,164	1,087.85	91,485,460	
35. FarmSite UnImp Land	269	650.88	653,880	291	685.73	688,730	
36. FarmSite Improv Land	1,261	6,677.15	6,676,170	1,366	7,103.28	7,103,300	
37. FarmSite Improvements	1,017	0.00	43,293,275	1,103	0.00	45,564,480	0
38. FarmSite Total				1,394	7,789.01	53,356,510	
39. Road & Ditches	0	9,822.71	0	0	10,229.79	0	
40. Other- Non Ag Use	0	9,335.07	4,119,575	0	9,693.93	4,226,590	
41. Total Section VI				2,558	28,800.58	149,068,560	4,542,100

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	18	2,038.79	1,219,945	18	2,038.79	1,219,945

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. 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	2,778.88	6.75%	15,825,690	7.14%	5,694.99
46. 1A	11,716.78	28.44%	66,626,695	30.06%	5,686.43
47. 2A1	3,265.41	7.93%	17,940,860	8.10%	5,494.21
48. 2A	1,875.08	4.55%	10,298,335	4.65%	5,492.21
49. 3A1	4,192.04	10.18%	22,374,595	10.10%	5,337.40
50. 3A	410.61	1.00%	2,198,815	0.99%	5,355.00
51. 4A1	16,316.70	39.61%	83,071,690	37.48%	5,091.21
52. 4A	641.44	1.56%	3,278,160	1.48%	5,110.63
53. Total	41,196.94	100.00%	221,614,840	100.00%	5,379.40
Dry					
54. 1D1	5,243.94	6.37%	26,009,900	7.09%	4,959.99
55. 1D	26,625.13	32.36%	132,060,700	35.98%	4,960.00
56. 2D1	5,334.20	6.48%	25,417,490	6.93%	4,765.01
57. 2D	3,383.61	4.11%	15,412,375	4.20%	4,555.01
58. 3D1	8,218.42	9.99%	36,530,855	9.95%	4,445.00
59. 3D	133.94	0.16%	557,190	0.15%	4,160.00
60. 4D1	32,580.57	39.59%	128,041,795	34.89%	3,930.00
61. 4D	766.52	0.93%	2,981,780	0.81%	3,890.02
62. Total	82,286.33	100.00%	367,012,085	100.00%	4,460.18
Grass					
63. 1G1	402.36	1.44%	682,710	1.45%	1,696.76
64. 1G	3,989.44	14.31%	6,767,155	14.39%	1,696.27
65. 2G1	4,650.08	16.68%	7,886,870	16.78%	1,696.07
66. 2G	1,720.54	6.17%	2,920,010	6.21%	1,697.15
67. 3G1	1,688.36	6.06%	2,836,490	6.03%	1,680.03
68. 3G	127.82	0.46%	214,745	0.46%	1,680.06
69. 4G1	9,890.65	35.49%	16,622,835	35.36%	1,680.66
70. 4G	5,402.75	19.38%	9,082,745	19.32%	1,681.13
71. Total	27,872.00	100.00%	47,013,560	100.00%	1,686.77
Irrigated Total					
	41,196.94	27.10%	221,614,840	34.84%	5,379.40
Dry Total					
	82,286.33	54.14%	367,012,085	57.69%	4,460.18
Grass Total					
	27,872.00	18.34%	47,013,560	7.39%	1,686.77
72. Waste	160.90	0.11%	24,155	0.00%	150.12
73. Other	475.33	0.31%	461,295	0.07%	970.47
74. Exempt	1,046.12	0.69%	0	0.00%	0.00
75. Market Area Total	151,991.50	100.00%	636,125,935	100.00%	4,185.27

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	3,918.93	13.02%	15,381,795	14.27%	3,925.00
46. 1A	3,382.83	11.24%	12,837,840	11.91%	3,795.00
47. 2A1	3,972.30	13.20%	14,776,970	13.71%	3,720.00
48. 2A	6,014.42	19.99%	21,802,495	20.23%	3,625.04
49. 3A1	3,916.10	13.01%	13,906,805	12.90%	3,551.19
50. 3A	2,660.64	8.84%	9,219,135	8.55%	3,465.01
51. 4A1	5,289.72	17.58%	16,974,975	15.75%	3,209.05
52. 4A	938.04	3.12%	2,870,370	2.66%	3,059.97
53. Total	30,092.98	100.00%	107,770,385	100.00%	3,581.25
Dry					
54. 1D1	10,084.45	13.58%	25,866,595	16.86%	2,565.00
55. 1D	11,029.82	14.85%	27,519,460	17.94%	2,495.01
56. 2D1	6,413.81	8.64%	13,501,125	8.80%	2,105.01
57. 2D	15,191.53	20.45%	29,015,870	18.92%	1,910.00
58. 3D1	5,916.98	7.97%	11,035,215	7.19%	1,865.01
59. 3D	3,536.68	4.76%	6,472,135	4.22%	1,830.00
60. 4D1	19,212.13	25.87%	34,774,135	22.67%	1,810.01
61. 4D	2,888.05	3.89%	5,198,490	3.39%	1,800.00
62. Total	74,273.45	100.00%	153,383,025	100.00%	2,065.11
Grass					
63. 1G1	2,431.32	1.06%	3,438,210	1.11%	1,414.13
64. 1G	7,410.85	3.23%	10,420,910	3.37%	1,406.17
65. 2G1	6,701.03	2.92%	9,092,755	2.94%	1,356.92
66. 2G	14,362.84	6.25%	19,959,645	6.45%	1,389.67
67. 3G1	8,102.79	3.53%	11,202,700	3.62%	1,382.57
68. 3G	11,014.14	4.79%	15,231,420	4.92%	1,382.90
69. 4G1	67,264.93	29.28%	93,706,435	30.26%	1,393.09
70. 4G	112,449.28	48.95%	146,599,670	47.34%	1,303.70
71. Total	229,737.18	100.00%	309,651,745	100.00%	1,347.85
Irrigated Total					
	30,092.98	8.66%	107,770,385	18.80%	3,581.25
Dry Total					
	74,273.45	21.37%	153,383,025	26.75%	2,065.11
Grass Total					
	229,737.18	66.09%	309,651,745	54.00%	1,347.85
72. Waste	3,682.31	1.06%	552,475	0.10%	150.03
73. Other	9,817.97	2.82%	2,030,400	0.35%	206.80
74. Exempt	14,345.00	4.13%	0	0.00%	0.00
75. Market Area Total	347,603.89	100.00%	573,388,030	100.00%	1,649.54

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	656.12	4.02%	3,290,930	4.73%	5,015.74
46. 1A	3,224.67	19.76%	16,185,220	23.26%	5,019.19
47. 2A1	1,060.57	6.50%	5,186,370	7.45%	4,890.17
48. 2A	2,136.73	13.09%	10,259,320	14.74%	4,801.41
49. 3A1	871.44	5.34%	4,058,530	5.83%	4,657.27
50. 3A	451.76	2.77%	2,009,560	2.89%	4,448.29
51. 4A1	7,444.40	45.61%	26,919,085	38.69%	3,616.02
52. 4A	474.56	2.91%	1,675,540	2.41%	3,530.72
53. Total	16,320.25	100.00%	69,584,555	100.00%	4,263.69
Dry					
54. 1D1	4,164.83	8.49%	18,366,900	9.88%	4,410.00
55. 1D	12,021.50	24.52%	51,331,755	27.60%	4,270.00
56. 2D1	3,826.47	7.80%	15,612,005	8.39%	4,080.00
57. 2D	5,177.94	10.56%	20,867,115	11.22%	4,030.00
58. 3D1	2,712.00	5.53%	10,658,215	5.73%	3,930.02
59. 3D	167.33	0.34%	621,630	0.33%	3,714.99
60. 4D1	19,802.67	40.39%	65,348,825	35.14%	3,300.00
61. 4D	1,160.35	2.37%	3,173,600	1.71%	2,735.04
62. Total	49,033.09	100.00%	185,980,045	100.00%	3,792.95
Grass					
63. 1G1	443.91	0.63%	663,925	0.65%	1,495.63
64. 1G	4,325.18	6.12%	6,507,455	6.36%	1,504.55
65. 2G1	3,395.46	4.80%	5,078,875	4.97%	1,495.78
66. 2G	2,252.99	3.19%	3,381,500	3.31%	1,500.89
67. 3G1	2,095.04	2.96%	3,135,075	3.07%	1,496.43
68. 3G	388.63	0.55%	594,860	0.58%	1,530.66
69. 4G1	23,838.87	33.73%	35,785,255	34.99%	1,501.13
70. 4G	33,929.72	48.01%	47,134,950	46.08%	1,389.19
71. Total	70,669.80	100.00%	102,281,895	100.00%	1,447.32
Irrigated Total					
Irrigated Total	16,320.25	11.64%	69,584,555	19.38%	4,263.69
Dry Total					
Dry Total	49,033.09	34.98%	185,980,045	51.81%	3,792.95
Grass Total					
Grass Total	70,669.80	50.42%	102,281,895	28.49%	1,447.32
72. Waste	1,085.64	0.77%	162,895	0.05%	150.05
73. Other	3,056.40	2.18%	957,390	0.27%	313.24
74. Exempt	11,873.36	8.47%	0	0.00%	0.00
75. Market Area Total	140,165.18	100.00%	358,966,780	100.00%	2,561.03

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	4,013.13	18,617,740	83,597.04	380,352,040	87,610.17	398,969,780
77. Dry Land	0.00	0	11,379.71	37,391,155	194,213.16	668,984,000	205,592.87	706,375,155
78. Grass	0.00	0	10,129.29	14,184,380	318,149.69	444,762,820	328,278.98	458,947,200
79. Waste	0.00	0	257.27	38,605	4,671.58	700,920	4,928.85	739,525
80. Other	0.00	0	536.24	109,280	12,813.46	3,339,805	13,349.70	3,449,085
81. Exempt	21.71	0	1,916.81	0	25,325.96	0	27,264.48	0
82. Total	0.00	0	26,315.64	70,341,160	613,444.93	1,498,139,585	639,760.57	1,568,480,745

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	87,610.17	13.69%	398,969,780	25.44%	4,553.92
Dry Land	205,592.87	32.14%	706,375,155	45.04%	3,435.80
Grass	328,278.98	51.31%	458,947,200	29.26%	1,398.04
Waste	4,928.85	0.77%	739,525	0.05%	150.04
Other	13,349.70	2.09%	3,449,085	0.22%	258.36
Exempt	27,264.48	4.26%	0	0.00%	0.00
Total	639,760.57	100.00%	1,568,480,745	100.00%	2,451.67

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Bazile Mills	21	174,260	21	255,645	21	624,685	42	1,054,590	0
83.2 Bloomfield	54	277,875	467	2,417,920	468	24,260,695	522	26,956,490	232,250
83.3 Center	14	30,920	52	187,855	53	1,196,680	67	1,415,455	3,325
83.4 Creighton	65	331,000	569	3,370,990	571	30,063,865	636	33,765,855	83,755
83.5 Crofton	41	266,915	330	1,963,140	335	26,023,350	376	28,253,405	520,770
83.6 Devils Nest	700	2,275,340	29	168,700	29	2,836,520	729	5,280,560	93,060
83.7 Lake	448	7,815,770	677	18,078,310	695	90,404,205	1,143	116,298,285	1,937,665
83.8 Niobrara	19	65,040	179	811,525	197	9,079,570	216	9,956,135	40,100
83.9 Rural	37	1,864,555	315	8,943,820	358	32,471,420	395	43,279,795	299,675
83.10 Santee	1	415	8	3,535	8	229,880	9	233,830	0
83.11 Verdel	32	32,965	34	15,420	34	568,390	66	616,775	19,295
83.12 Verdigre	23	121,665	255	727,230	261	11,919,590	284	12,768,485	34,255
83.13 Wausa	39	225,135	277	695,520	277	15,222,890	316	16,143,545	315,150
83.14 Winnetoon	22	330,460	43	49,020	43	885,595	65	1,265,075	6,440
83.15 [none]	13	874,775	8	1,086,350	19	1,513,310	32	3,474,435	448,485
84 Residential Total	1,529	14,687,090	3,264	38,774,980	3,369	247,300,645	4,898	300,762,715	4,034,225

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Bazile Mills	0	0	1	875	2	70,460	2	71,335	0
85.2	Bloomfield	10	33,125	100	478,805	104	9,011,945	114	9,523,875	357,300
85.3	Center	2	1,200	11	11,980	11	313,630	13	326,810	0
85.4	Creighton	16	59,870	101	404,675	102	5,320,495	118	5,785,040	0
85.5	Crofton	10	43,520	62	235,075	66	4,442,330	76	4,720,925	112,815
85.6	Lake	0	0	14	277,170	15	2,386,370	15	2,663,540	86,310
85.7	Niobrara	7	22,180	43	264,745	43	2,821,855	50	3,108,780	530
85.8	Rural	18	199,305	44	5,526,915	54	29,664,330	72	35,390,550	9,255
85.9	Verdel	7	4,010	9	5,150	9	26,860	16	36,020	0
85.10	Verdigre	5	7,330	60	97,295	60	2,572,930	65	2,677,555	153,340
85.11	Wausa	6	10,360	62	207,250	62	3,049,395	68	3,267,005	0
85.12	Winnetoon	1	45	14	14,780	14	304,080	15	318,905	1,755
85.13	[none]	2	10,000	1	25,695	2	857,885	4	893,580	5,980
86	Commercial Total	84	390,945	522	7,550,410	544	60,842,565	628	68,783,920	727,285

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	402.04	1.48%	682,170	1.49%	1,696.77
88. 1G	3,856.56	14.17%	6,541,930	14.25%	1,696.31
89. 2G1	4,585.29	16.85%	7,777,055	16.94%	1,696.09
90. 2G	1,701.04	6.25%	2,886,955	6.29%	1,697.17
91. 3G1	1,612.43	5.92%	2,708,930	5.90%	1,680.03
92. 3G	127.82	0.47%	214,745	0.47%	1,680.06
93. 4G1	9,541.08	35.05%	16,035,550	34.93%	1,680.68
94. 4G	5,392.09	19.81%	9,064,835	19.74%	1,681.14
95. Total	27,218.35	100.00%	45,912,170	100.00%	1,686.81
CRP					
96. 1C1	0.32	0.05%	540	0.05%	1,687.50
97. 1C	132.88	20.33%	225,225	20.45%	1,694.95
98. 2C1	64.79	9.91%	109,815	9.97%	1,694.94
99. 2C	19.50	2.98%	33,055	3.00%	1,695.13
100. 3C1	75.93	11.62%	127,560	11.58%	1,679.97
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	349.57	53.48%	587,285	53.32%	1,680.02
103. 4C	10.66	1.63%	17,910	1.63%	1,680.11
104. Total	653.65	100.00%	1,101,390	100.00%	1,684.98
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	27,218.35	97.65%	45,912,170	97.66%	1,686.81
CRP Total	653.65	2.35%	1,101,390	2.34%	1,684.98
Timber Total	0.00	0.00%	0	0.00%	0.00
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114. Market Area Total	27,872.00	100.00%	47,013,560	100.00%	1,686.77

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	1,932.45	0.92%	2,749,310	0.93%	1,422.71
88. 1G	6,703.17	3.20%	9,519,435	3.22%	1,420.14
89. 2G1	6,070.81	2.90%	8,636,330	2.93%	1,422.60
90. 2G	13,005.93	6.20%	18,510,990	6.27%	1,423.27
91. 3G1	7,565.77	3.61%	10,635,075	3.60%	1,405.68
92. 3G	10,513.41	5.01%	14,784,440	5.01%	1,406.25
93. 4G1	64,341.84	30.68%	90,441,405	30.64%	1,405.64
94. 4G	99,552.93	47.48%	139,932,110	47.40%	1,405.61
95. Total	209,686.31	100.00%	295,209,095	100.00%	1,407.86
CRP					
96. 1C1	477.70	9.98%	678,315	10.04%	1,419.96
97. 1C	595.26	12.44%	845,265	12.51%	1,419.99
98. 2C1	153.61	3.21%	218,120	3.23%	1,419.96
99. 2C	837.19	17.49%	1,188,795	17.60%	1,419.98
100. 3C1	330.49	6.90%	464,360	6.87%	1,405.07
101. 3C	217.26	4.54%	305,245	4.52%	1,404.98
102. 4C1	1,992.82	41.63%	2,799,895	41.44%	1,404.99
103. 4C	182.52	3.81%	256,425	3.80%	1,404.91
104. Total	4,786.85	100.00%	6,756,420	100.00%	1,411.45
Timber					
105. 1T1	21.17	0.14%	10,585	0.14%	500.00
106. 1T	112.42	0.74%	56,210	0.73%	500.00
107. 2T1	476.61	3.12%	238,305	3.10%	500.00
108. 2T	519.72	3.40%	259,860	3.38%	500.00
109. 3T1	206.53	1.35%	103,265	1.34%	500.00
110. 3T	283.47	1.86%	141,735	1.84%	500.00
111. 4T1	930.27	6.09%	465,135	6.05%	500.00
112. 4T	12,713.83	83.29%	6,411,135	83.41%	504.26
113. Total	15,264.02	100.00%	7,686,230	100.00%	503.55
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Grass Total	209,686.31	91.27%	295,209,095	95.34%	1,407.86
CRP Total	4,786.85	2.08%	6,756,420	2.18%	1,411.45
Timber Total	15,264.02	6.64%	7,686,230	2.48%	503.55
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114. Market Area Total	229,737.18	100.00%	309,651,745	100.00%	1,347.85

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	430.09	0.66%	653,730	0.67%	1,519.98
88. 1G	4,078.67	6.29%	6,201,180	6.32%	1,520.39
89. 2G1	3,154.25	4.86%	4,799,835	4.89%	1,521.70
90. 2G	2,128.36	3.28%	3,241,055	3.30%	1,522.79
91. 3G1	1,994.95	3.08%	3,018,065	3.08%	1,512.85
92. 3G	385.37	0.59%	593,230	0.60%	1,539.38
93. 4G1	22,898.50	35.30%	34,598,695	35.26%	1,510.96
94. 4G	29,802.69	45.94%	45,010,035	45.87%	1,510.27
95. Total	64,872.88	100.00%	98,115,825	100.00%	1,512.43
CRP					
96. 1C1	3.22	0.26%	4,895	0.26%	1,520.19
97. 1C	179.42	14.34%	272,730	14.41%	1,520.06
98. 2C1	155.34	12.42%	236,105	12.47%	1,519.92
99. 2C	76.59	6.12%	116,425	6.15%	1,520.11
100. 3C1	66.30	5.30%	100,115	5.29%	1,510.03
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	709.28	56.70%	1,071,015	56.58%	1,510.00
103. 4C	60.79	4.86%	91,795	4.85%	1,510.03
104. Total	1,250.94	100.00%	1,893,080	100.00%	1,513.33
Timber					
105. 1T1	10.60	0.23%	5,300	0.23%	500.00
106. 1T	67.09	1.48%	33,545	1.48%	500.00
107. 2T1	85.87	1.89%	42,935	1.89%	500.00
108. 2T	48.04	1.06%	24,020	1.06%	500.00
109. 3T1	33.79	0.74%	16,895	0.74%	500.00
110. 3T	3.26	0.07%	1,630	0.07%	500.00
111. 4T1	231.09	5.08%	115,545	5.08%	500.00
112. 4T	4,066.24	89.45%	2,033,120	89.45%	500.00
113. Total	4,545.98	100.00%	2,272,990	100.00%	500.00
<hr/>					
Grass Total	64,872.88	91.80%	98,115,825	95.93%	1,512.43
CRP Total	1,250.94	1.77%	1,893,080	1.85%	1,513.33
Timber Total	4,545.98	6.43%	2,272,990	2.22%	500.00
<hr/>					
114. Market Area Total	70,669.80	100.00%	102,281,895	100.00%	1,447.32

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

54 Knox

	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	157,499,240	171,524,480	14,025,240	8.90%	1,929,510	7.68%
02. Recreational	119,723,600	129,238,235	9,514,635	7.95%	2,104,715	6.19%
03. Ag-Homesite Land, Ag-Res Dwelling	74,384,975	91,485,460	17,100,485	22.99%	4,542,100	16.88%
04. Total Residential (sum lines 1-3)	351,607,815	392,248,175	40,640,360	11.56%	8,576,325	9.12%
05. Commercial	68,079,140	68,783,920	704,780	1.04%	727,285	-0.03%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	68,079,140	68,783,920	704,780	1.04%	727,285	-0.03%
08. Ag-Farmsite Land, Outbuildings	48,550,610	53,356,510	4,805,900	9.90%	0	9.90%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	4,199,870	4,226,590	26,720	0.64%		
11. Total Non-Agland (sum lines 8-10)	52,750,480	57,583,100	4,832,620	9.16%	0	9.16%
12. Irrigated	397,414,705	398,969,780	1,555,075	0.39%		
13. Dryland	707,970,830	706,375,155	-1,595,675	-0.23%		
14. Grassland	460,497,435	458,947,200	-1,550,235	-0.34%		
15. Wasteland	725,620	739,525	13,905	1.92%		
16. Other Agland	2,289,655	3,449,085	1,159,430	50.64%		
17. Total Agricultural Land	1,568,898,245	1,568,480,745	-417,500	-0.03%		
18. Total Value of all Real Property (Locally Assessed)	2,041,335,680	2,087,095,940	45,760,260	2.24%	9,303,610	1.79%

2019 Assessment Survey for Knox County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Three
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$240,363.67
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	N/A
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$42,400.00
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$32,335.00
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,500
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	None

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

D. Contracted Services

1.	Appraisal Services:
	Blaser Appraisal and Tax Valuation Inc.
2.	GIS Services:
	gWorks
3.	Other services:
	None

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Rural Review - Blaser Appraisal. Commercial Appraisal by Tax Valuation Inc.
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	Standard appraisal qualifications are required by the county.
4.	Have the existing contracts been approved by the PTA?
	Tax Valuation Inc. is approved (1/11/19)
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Guidelines only are provided by the appraisal service.

2019 Residential Assessment Survey for Knox County

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	Staff																												
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																												
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2019 Agricultural Assessment Survey for Knox County

1.	Valuation data collection done by:	
	Staff	
2.	List each market area, and describe the location and the specific characteristics that make each unique.	
	<u>Market Area</u>	<u>Description of unique characteristics</u>
		<u>Year Land Use Completed</u>
	1	Area 1 is the south eastern portion of the county with borders of Cedar and Pierce Counties. This area has a substantial amount of uplands, silty soil, with abundant irrigation pivots scattered throughout the area. This area has some of the same characteristics as the bordering counties and does have more tillable acres. This area has significant rainfall.
	2	Area 2 is the western portion of the county with borders of Holt and Antelope Counties. This area is utilized more for the grassland characteristics. Sandy soils are abundant with silty, clay subsoils. Majority hilly, wooded, gullies, rough rangeland acres. Less cropland available. Extreme less rainfall.
	3	Area 3 is the north eastern portion of the county with the north border as the Missouri River and the eastern border Cedar County with a portion dropping down into the central portion of the county. This area tends to have a mixture of dry and grass characteristics and minimal irrigation wells. This area becomes hilly with sandy soils and less rainfall as you gradually travel in northwesterly direction. Much rangeland. Geo 677 has the Bazile Creek winding through the southern portion with rough hilly areas to the south and west. Geo 463 has cropland with majority of grassland with waste and gullies becoming more prevalent as you travel North.
	N/A	
3.	Describe the process used to determine and monitor market areas.	
	Market areas were established in 2010 using factors such as soil type, irrigation potential, land use and topography. We totally revamped the county according to detailed soil and rainfall charts. Each year I plot all the sales on a county map and monitor the markets in each established area.	
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.	
	Rural residential land is 20 acres or less. Recreational land typically has lake influence. Recreational may also now include agland that is no longer used to sustain agricultural purposes.	
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 carry the same value.	
6.	What separate market analysis has been conducted where intensive use is identified in the county?	

	Currently the county values feedlots at a separate value and identified as intensive use.
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	We value WRP by maintaining the LVG codes, whether grass or waste. Currently no sales on typical WRP land so as a basis we value at one-half of the regular grass value. We maintain that there are at least two types of WRP-the typical area along a creek bed that floods regularly and is not sustainable for recreation and the second is the upland areas that are sustained for more specific activities with ideal characteristics for recreation.
	<i>If your county has special value applications, please answer the following</i>
8a.	How many special valuation applications are on file?
	11
8b.	What process was used to determine if non-agricultural influences exist in the county?
	Sales are closely monitored. Questionnaires are studied looking for any non-agricultural characteristics and these are kept on record.
	<i>If your county recognizes a special value, please answer the following</i>
8c.	Describe the non-agricultural influences recognized within the county.
	None
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2018 Knox County 3 year Plan of Assessment

<u>Real Estate Only valuation</u>	<u>Parcels</u>	<u>% total parcels</u>	<u>Valuation</u>	<u>% total</u>
Residential/Recreational	4904	44.53%	\$ 276,584,500	13.07%
Commercial	629	5.62%	\$ 68,019,265	2.92%
Agricultural	5532	49.85%	\$ 1,696,597,760	84.01%
<u>2018 Abstract Totals</u>	<u>11,065</u>	<u>100.00%</u>	<u>\$ 2,041,201,525</u>	<u>100.00%</u>

Personal Property Schedules 1,478

2018-2019 Proposed Budget

Assessor Budget-\$ 240,363.67

Re-Appraisal Budget-\$ 42,400.00

Total- \$282,763.67

Staff

1 Assessor

1 Deputy Assessor

3 Full Time Clerk/Appraisers

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

Contract Appraiser-Blaser Appraisal has been hired to review the rural farm sites beginning in 2017 ongoing into the next two years.

GIS-GIS Workshop

Training

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

acquire. I do have two employees that I would like to send to 101 whenever it would become available again.

2018 R & O Statistics

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	94.29%	11.15	103.37
Commercial	100.00%	6.56	100.94
Agricultural	69.94%	15.08	103.13

3 Year Appraisal Plan

Current 2018

Residential

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

Commercial

An overall Commercial review was started in the summer of 2018. My office help is beginning the listing process in the village of Verdigre. Door to door contact will be made whenever possible. A thorough review will take place. We have discussed hiring an appraisal company to do the larger commercial types in Knox County. This would include the likes of elevators and fertilizer companies. I am still awaiting a contract set up with Tax Valuation Inc. to list these specialty files. Appraisal maintenance will be on the agenda for all commercial properties. Knox County generally has a low number of commercial sales with many single type sales. Normally it is very hard to compare because of the uniqueness and the small number of properties selling. Sale review includes either a physical inspection of the property

and/or questionnaires or telephone calls. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Agricultural

Review work began in June 2017, with the work taking at least two and one-half years considering the size of the county. Blaser Appraisal has been hired to review the entire rural area. Area 3 was completed by the lister in 2017. Plans are to have Area 1 completely listed by fall of 2018. My office help will be reviewing parcels that are vacant. The lister will review all homes and outbuildings. A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, by myself, using all information collected. My liaison is kept up to date and I ask her for advice. Sales review and pickup work will also be completed by the office staff. GIS updates are continual, using the 2016 aerials that were provided to us from the US Government last fall.

Other

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

2019

Residential

Organize the files for a lake review for door to door inspections. Yearly appraisal maintenance will be done for the residential lake and city, which includes sales review and pickup work. Sale review includes either a physical inspection of the property and/or questionnaires, telephone calls or physical inspection of the property. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics. We shall begin to organize, in the fall of 2018, a full review of approximately 1750 parcels on the lake.

Commercial

Appraisal review of the commercials, with door to door inspections, had begun in 2018. These reviews shall continue on into 2019. Generally, we have a low number of commercial sales with many single type sales. Normally it is very hard to compare because of the uniqueness and the small number of properties selling. Sale review includes either a physical inspection of the property and/or questionnaires or telephone calls. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Agricultural

Rural review shall continue with Blaser Appraisal. My office staff will also continue doing our review of vacant farmsteads, etc. Market Area #2 (the western 1/2 of the county) will be the focus this year. A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. We will continue with the review of all of the rural building sites. We shall review many of the vacant sites with my own office help. We also are considering using the obliques and the aerials to conduct a review. The market analysis is conducted in house, by myself, using all information collected. My liaison and I work together and she is kept up to date. Sales review and pickup work will also be completed by the office staff. GIS updates are continuing using the 2016 aerials that were provided to us from the US Government.

Other

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

2020

Residential

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

Commercial

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

Agricultural

The rural farm site review will continue. My office help will continue reviewing parcels and the appraisal company will do the majority of the leg work. With a county of our size, it has taken several years. We should be on the down side of getting all reviewed and getting entered as an update. A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, by myself, using all information collected. My liaison and I work together and he is kept up to date. Sale review and pickup work will also be completed by the office staff. GIS updates are continuing.

Other

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

2021

Residential

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

Commercial

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

Agricultural

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

Other

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

2022

Residential

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

Commercial

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

Agricultural

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

Other

Personnel shall continue to transfer all information, gather personal property, file homestead exemptions, work within the sales rosters and set the yearly values, file abstract, handle all 521 transfer statements and get the required original into the state department one and one-half months after the sale date, implement 521 sale transfers, change property names, handle the splits, maintain property record cards, generate yearly records, review all sales, keep mapping up to date, generate the valuation change notices, prepare omitted and undervalued notices, hear protests,

review and visit each protest sight, figure growth, prepare centrally assessed values, generate valuations and distribute, certify school values, correct sales file roster, prepare charitable exemptions, combine and balance levies, prepare Certified Tax List, prepare school aid reports, generate tax roles, tax list corrections, prepare update with FSA records, work with local NRD's, update CRP records and prepare for TERC.

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
<u>Residential</u>	Market Analysis	Organize lake review Market Analysis	Begin lake review Market Analysis	Continue lake Market Analysis	Finalize lake Market Analysis
<u>Commercial</u>	Begin Commercial Market Analysis	Continue Review Market Analysis	Finalize Review Market Analysis	Market Analysis	Market Analysis
<u>Agricultural</u>	GIS Updates Aerial Updates Continue Review Market Analysis	GIS Updates Aerial Updates Continue Review Market Analysis	GIS Updates Aerial Updates Finalize Review Market Analysis	GIS Updates Aerial Updates Market Analysis	GIS Updates Aerial Updates Market Analysis

March 1, 2019

KNOX COUNTY

2019 Methodology for Special Value

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

Knox County accepted applications in March of 2012.

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

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