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DEPARTMENT OF REVENUE

**2024 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

KIMBALL COUNTY

April 5, 2024



Jim Pillen, Governor

Commissioner Hotz :

The Property Tax Administrator has compiled the 2024 Reports and Opinions of the Property Tax Administrator for Kimball County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Kimball County.

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

For the Tax Commissioner

A handwritten signature in black ink that reads "Sarah Scott".

Sincerely,
Sarah Scott
Property Tax Administrator
402-471-5962

cc: Sherry Winstrom, Kimball County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains 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 in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

The statistical and narrative reports in the R&O 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 information 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 state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. 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 generally accepted mass appraisal techniques 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 for 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 of the R&O.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate the assessment performance of the county assessor, the Division teammates must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the 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 required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon 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 values 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. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. 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 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 the recognition by IAAO 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, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about 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.

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 IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA 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 [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with 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 [Neb. Rev. Stat. §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 sales verification and qualification procedures used by the county assessors 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.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

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 assessor'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 generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

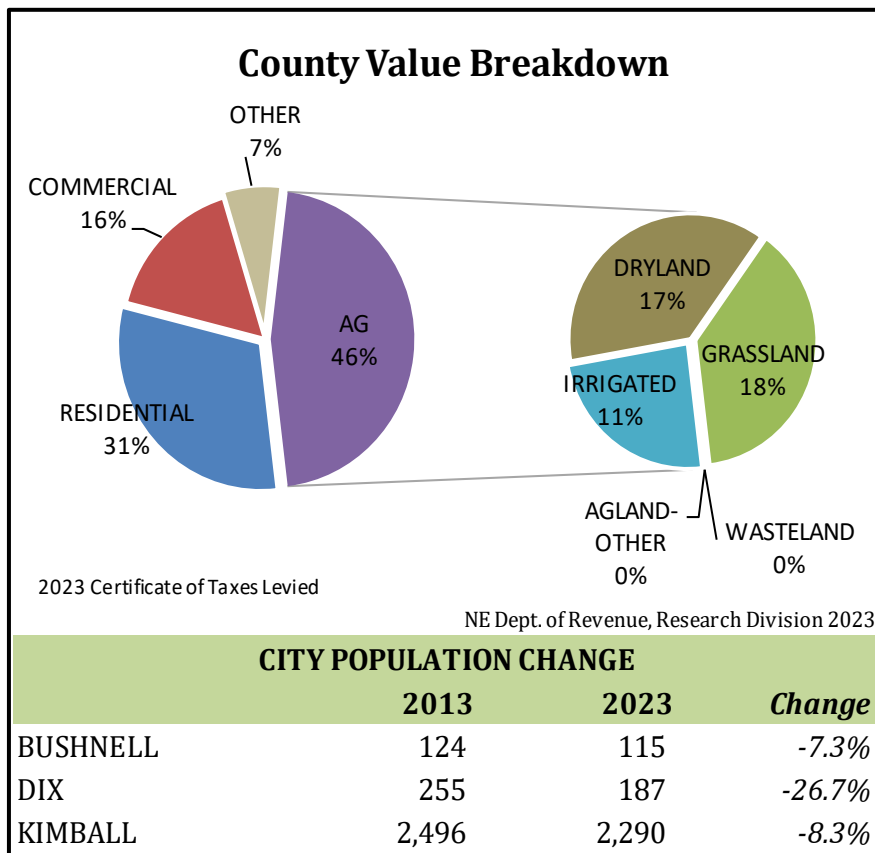
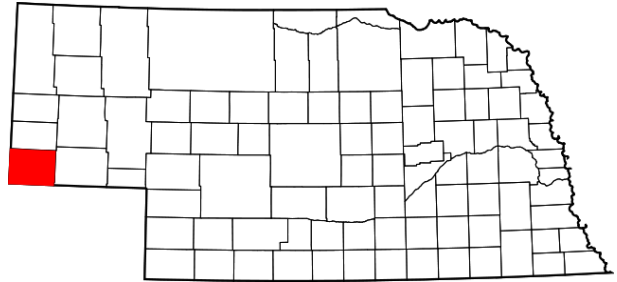
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified, they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

**Further information may be found in Exhibit 94*

County Overview

With a total area of 952 square miles, Kimball County has 3,315 residents, per the Census Bureau Quick Facts for 2024, a 4% population decline from the 2023 U.S. Census. Reports indicate that 72% of county residents are homeowners and 81% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$95,685 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Kimball County are located in and around the county seat of Kimball. According to the latest information available from the U.S. Census Bureau, there are 119 employer establishments with total employment of 1,024, a decrease of 12% in total employment from 2019.

Approximately 51% of the county's valuation base is attributed to agricultural land. Grassland makes up the majority of the land in the county. Kimball County is included in the

South Platte Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Kimball County ranks second in winter wheat for grain, proso millet, and all wheat for grain (USDA AgCensus).

2024 Residential Correlation for Kimball County

Assessment Actions

For 2023, the county assessor updated the cost index and depreciation schedules. Residential lots values were increased based on a price per square foot for all valuation groups and manufactured homes.

Rural home site acres were increased to \$18,000 additional six to ten acres were raised to \$2,000 and all rural residential acres were valued at \$475.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

The Kimball County Assessor's residential sales verification and qualification process consists questionnaires mailed to both the buyer and seller. The response rate of questionnaire is still approximately 70%. A telephone follow-up will be initiated if there are further questions arising from the returned document. Both the county assessor and a staff member conduct the sales review function. The county assessor's sale usability rate for residential property is equal to the statewide average. All truly arm's-length residential sales were available for measurement purposes.

All residential valuation group's lot studies were established in 2022 and implemented for the 2023 assessment year. Residential cost and depreciation tables are dated 2022. Kimball County is current with the statutorily required six-year inspection and review cycle.

Four valuation groups are used to define the residential market. Valuation Group 10 is comprised of the City of Kimball. The village of Bushnell is designated Valuation Group 20, and the village of Dix is defined by Valuation Group 30. All rural residential properties fall within Valuation Group 80. The designated valuation groups reflect residential the current residential market in the county.

The Kimball County Assessor has submitted an updated valuation methodology.

2024 Residential Correlation for Kimball County

Description of Analysis

Residential property in Kimball County is defined by four valuation groups.

Valuation Group	Description
10	Kimball
20	Bushnell
30	Dix
80	Rural

The residential statistical profile indicates 98 qualified sales, with all three measures of central tendency within the acceptable range. The COD is 16% and supports the median measure. The PRD is 104% and further review by Sale Price Range does not indicate assessment regressivity.

By valuation group, only Valuation Groups 10 has sufficient sales and all three measures of central tendency are within acceptable range. Valuation Group 20 is slightly above acceptable range. However, further examination of the nine sales indicates that two low dollar sales that sold twice have affected the median. The hypothetical removal of these sales moves the median to 99%, the mean to 97% and the weighted mean is lowered to 96%. The COD is 14%, and the PRD drops to 102%.

Comparison of the change in the statistics and the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) indicates all residential properties changed similarly, which validates the assessment actions to address the residential property class.

Equalization and Quality of Assessment

Based on all available information that includes the statistical profile analysis and the review of assessment practices, the quality of assessment for the residential class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP							
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	
10	80	96.05	99.83	96.33	15.52	103.63	
20	9	100.56	103.99	97.68	16.53	106.46	
30	2	68.71	68.71	68.51	04.69	100.29	
80	7	81.32	83.16	83.36	21.88	99.76	
____ALL____	98	96.05	98.39	94.58	16.43	104.03	

2024 Residential Correlation for Kimball County

Level of Value

Based on analysis of all available information, the level of value for the residential property in Kimball County is 96%.

2024 Commercial Correlation for Kimball County

Assessment Actions

The county assessor and contracted appraiser physically reviewed and valued extensive additions to the industrial class of commercial property. All other appraisal maintenance and updating was completed.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Commercial sales verification and qualification is conducted by the same process as the residential property class. Commercial sale usability is lower than the statewide average. A review of the disqualified commercial sales reveals that approximately 20% are merely outbuildings and not true commercial enterprises. All non-qualified sales had sufficient comments as to the reason for their disqualification. Thus, all truly arm's-length commercial sales were available for measurement purposes.

Since the pick-up of industrial building improvements and new sites for Clean Harbors was extensive (over \$40 million), the commercial review is beginning this spring and is to be completed for assessment year 2025. The last physical inspection of commercial property was conducted in 2017 and implemented in 2018. Cost and depreciation tables are currently dated 2016.

The county assessor has categorized the commercial property class by four valuation groups, primarily based on assessor location. The City of Kimball constitutes Valuation Group 10. The village of Bushnell is assigned Valuation Group 20 and Valuation Group 30 represents the village of Dix. All remaining commercial property falls into rural Valuation Group 80. It should be noted that there are rarely sales of commercial property outside of Kimball. Thus, further analysis by subclass is not feasible.

Description of Analysis

Four valuation groups have been established by the county assessor to describe commercial property.

Valuation Group	Description
10	Kimball
20	Bushnell
30	Dix
80	Rural

2024 Commercial Correlation for Kimball County

The commercial statistical profile reveals 17 qualified sales, and both the median and the mean measures of central tendency are within the acceptable range. The weighted mean is below the acceptable range but is affected by extreme two low outlying ratios. The two extreme low ratios are the highest dollar sales, when hypothetically removed, all three measures of central tendency are within range, and both the COD and the PRD are within their respective parameters.

Comparison of the percent change from the preliminary to the final assessed value indicates a negative 1% change due to routine maintenance. Examination of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) indicates that the commercial property base increased by 1%. The difference is negligible and indicates that both sold and unsold property were addressed equally and uniformly.

Equalization and Quality of Assessment

Based on all available information that includes the analysis of the statistical profile and the current assessment practices, commercial property in Kimball County is valued uniformly and the quality of assessment complies with generally accepted mass appraisal techniques.

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Kimball County is 99%.

2024 Agricultural Correlation for Kimball County

Assessment Actions

The County Assessor addressed agricultural land for the current assessment year by increasing grassland and land enrolled in the Conservation Reserve Program in agricultural Market Area 1 by 9% and increasing dryland by 5% and grassland by 13% in agricultural Market Area 2.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the assessment practices were reviewed to determine compliance with all assessment requirements and to ensure that all data submitted to the State sales file was timely and accurate.

Agricultural sales verification and qualification consists of basically the same process as the other two property classes. However, the agricultural questionnaire asks questions to affirm current land use. Letters are also sent to current landowners requesting an FSA map. Many landowners cooperate with this request. The County Assessor's agricultural sale usability is higher than that of the statewide average and this may cause a number of outlying sales to remain in the sample, due to the assumption that all sales are considered arm's-length until proven otherwise. Sales questionnaires that are not returned can exacerbate this situation.

The complete land use review was last conducted in 2019 and will be undertaken in assessment year 2025. This coincides with the completion of the rural improvements review. Rural improvements have a cost index and depreciation table dated 2022.

Agricultural land in Kimball County is defined by two market areas that are geographically the northern and southern portions of the county. Market Area 1 consists of approximately two thirds of the county from its southern border. Market Area 2 is the northernmost portion of the county and both areas are primarily based on land topography and the availability of water for application to crops. The Kimball County Assessor has not noted non-agricultural influence on agricultural/horticultural sales and therefore does not have special valuation.

Intensive use in Kimball County has been identified and is noted as Feedlot acres and are valued at \$1,000 per acre.

Description of Analysis

The statistical sample for agricultural land indicates 94 qualified sales with all three overall measures of central tendency within acceptable range. The COD supports the median measure.

Review by agricultural market area reveals that most of the sales occurred in Market Area 1, with all three statistical measures of central tendency within the acceptable range. The COD supports the median. In agricultural Market Area 2, there were 35 sales and both the median and mean are within acceptable range. The weighted mean is five points lower than the acceptable limit, and the COD provides support for the median measure.

2024 Agricultural Correlation for Kimball County

Examination of the 80% Majority Land Use (MLU) by market area section of the profile indicates that all subclasses with sufficient sales are in acceptable range.

There are not sufficient irrigated sales in the two market areas. However, the median of the few irrigated sales is significantly above the range. Review of the 2024 Average Acre Value Comparison chart shows that the irrigated land values in Kimball County are already lower than neighboring counties, supporting that the irrigated land is not over assessed.

Equalization and Quality of Assessment

All agricultural dwellings and outbuildings are valued using the same cost index and Computer-Assisted Mass Appraisal (CAMA) system derived depreciation as those of rural residential properties.

Based on the analysis of the assessment practices of the county assessor coupled with the statistical profile, the quality of assessment of agricultural property in Kimball County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	5	98.04	96.01	73.37	24.63	130.86
1	3	98.04	103.23	106.34	08.82	97.08
2	2	85.17	85.17	58.24	55.67	146.24
<u> Dry </u>						
County	35	69.25	70.76	69.05	17.86	102.48
1	23	68.99	71.94	70.24	18.34	102.42
2	12	70.46	68.50	66.83	16.59	102.50
<u> Grass </u>						
County	41	69.95	72.22	69.99	17.88	103.19
1	29	69.95	73.44	73.18	16.94	100.36
2	12	74.03	69.27	62.95	19.03	110.04
<u> ALL </u>	94	70.24	73.21	68.77	22.35	106.46

Level of Value

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

2024 Opinions of the Property Tax Administrator for Kimball County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). 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	96	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	99	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, 2024.



Sarah Scott
Property Tax Administrator

APPENDICES

2024 Commission Summary for Kimball County

Residential Real Property - Current

Number of Sales	98	Median	96.05
Total Sales Price	\$15,019,880	Mean	98.39
Total Adj. Sales Price	\$15,019,880	Wgt. Mean	94.58
Total Assessed Value	\$14,205,135	Average Assessed Value of the Base	\$93,597
Avg. Adj. Sales Price	\$153,264	Avg. Assessed Value	\$144,950

Confidence Interval - Current

95% Median C.I	91.97 to 101.56
95% Wgt. Mean C.I	90.93 to 98.22
95% Mean C.I	94.15 to 102.63
% of Value of the Class of all Real Property Value in the County	28.66
% of Records Sold in the Study Period	4.63
% of Value Sold in the Study Period	7.18

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	137	96	96.15
2022	167	94	94.42
2021	130	93	92.77
2020	123	94	93.63

2024 Commission Summary for Kimball County

Commercial Real Property - Current

Number of Sales	17	Median	99.20
Total Sales Price	\$2,712,217	Mean	91.29
Total Adj. Sales Price	\$2,712,217	Wgt. Mean	62.58
Total Assessed Value	\$1,697,365	Average Assessed Value of the Base	\$267,100
Avg. Adj. Sales Price	\$159,542	Avg. Assessed Value	\$99,845

Confidence Interval - Current

95% Median C.I	57.24 to 108.64
95% Wgt. Mean C.I	37.51 to 87.65
95% Mean C.I	74.89 to 107.69
% of Value of the Class of all Real Property Value in the County	20.22
% of Records Sold in the Study Period	3.25
% of Value Sold in the Study Period	1.22

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	22	99	99.28
2022	29	99	99.40
2021	21	99	99.48
2020	21	100	103.41

**53 Kimball
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 98
 Total Sales Price : 15,019,880
 Total Adj. Sales Price : 15,019,880
 Total Assessed Value : 14,205,135
 Avg. Adj. Sales Price : 153,264
 Avg. Assessed Value : 144,950

MEDIAN : 96
 WGT. MEAN : 95
 MEAN : 98
 COD : 16.43
 PRD : 104.03

COV : 21.76
 STD : 21.41
 Avg. Abs. Dev : 15.78
 MAX Sales Ratio : 187.06
 MIN Sales Ratio : 53.48

95% Median C.I. : 91.97 to 101.56
 95% Wgt. Mean C.I. : 90.93 to 98.22
 95% Mean C.I. : 94.15 to 102.63

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	10	95.69	102.66	99.67	16.42	103.00	73.42	135.39	84.56 to 128.26	120,400	120,001
01-JAN-22 To 31-MAR-22	12	102.90	104.81	105.30	12.11	99.53	62.62	130.56	97.44 to 124.49	128,319	135,123
01-APR-22 To 30-JUN-22	14	87.60	90.59	91.31	10.33	99.21	76.97	119.02	78.33 to 101.59	200,207	182,804
01-JUL-22 To 30-SEP-22	9	106.10	105.65	96.06	22.31	109.98	71.93	155.90	76.98 to 129.58	126,567	121,577
01-OCT-22 To 31-DEC-22	13	94.89	96.93	89.98	17.62	107.72	57.68	147.18	78.81 to 106.89	149,615	134,623
01-JAN-23 To 31-MAR-23	13	97.61	104.35	98.65	13.77	105.78	78.83	187.06	92.44 to 107.15	159,231	157,075
01-APR-23 To 30-JUN-23	20	87.23	91.27	88.38	17.80	103.27	53.48	125.58	80.65 to 102.04	165,175	145,981
01-JUL-23 To 30-SEP-23	7	97.95	99.50	100.29	15.35	99.21	65.83	121.35	65.83 to 121.35	145,079	145,502
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	45	97.51	100.07	96.85	16.19	103.32	62.62	155.90	89.28 to 105.04	148,574	143,887
01-OCT-22 To 30-SEP-23	53	95.19	96.95	92.75	16.39	104.53	53.48	187.06	90.13 to 102.04	157,246	145,853
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	48	97.09	98.68	94.59	16.69	104.32	57.68	155.90	88.31 to 104.07	154,726	146,355
<u>ALL</u>	98	96.05	98.39	94.58	16.43	104.03	53.48	187.06	91.97 to 101.56	153,264	144,950

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	80	96.05	99.83	96.33	15.52	103.63	62.62	187.06	92.03 to 101.72	155,569	149,858
20	9	100.56	103.99	97.68	16.53	106.46	74.82	130.56	77.33 to 128.26	85,481	83,498
30	2	68.71	68.71	68.51	04.69	100.29	65.49	71.93	N/A	133,500	91,458
80	7	81.32	83.16	83.36	21.88	99.76	53.48	113.02	53.48 to 113.02	219,714	183,154
<u>ALL</u>	98	96.05	98.39	94.58	16.43	104.03	53.48	187.06	91.97 to 101.56	153,264	144,950

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	98	96.05	98.39	94.58	16.43	104.03	53.48	187.06	91.97 to 101.56	153,264	144,950
06											
07											
<u>ALL</u>	98	96.05	98.39	94.58	16.43	104.03	53.48	187.06	91.97 to 101.56	153,264	144,950

**53 Kimball
RESIDENTIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 98
 Total Sales Price : 15,019,880
 Total Adj. Sales Price : 15,019,880
 Total Assessed Value : 14,205,135
 Avg. Adj. Sales Price : 153,264
 Avg. Assessed Value : 144,950

MEDIAN : 96
 WGT. MEAN : 95
 MEAN : 98
 COD : 16.43
 PRD : 104.03

COV : 21.76
 STD : 21.41
 Avg. Abs. Dev : 15.78
 MAX Sales Ratio : 187.06
 MIN Sales Ratio : 53.48

95% Median C.I. : 91.97 to 101.56
 95% Wgt. Mean C.I. : 90.93 to 98.22
 95% Mean C.I. : 94.15 to 102.63

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	2	126.92	126.92	126.91	01.06	100.01	125.58	128.26	N/A	23,750	30,140
Ranges Excl. Low \$											
Greater Than 4,999	98	96.05	98.39	94.58	16.43	104.03	53.48	187.06	91.97 to 101.56	153,264	144,950
Greater Than 14,999	98	96.05	98.39	94.58	16.43	104.03	53.48	187.06	91.97 to 101.56	153,264	144,950
Greater Than 29,999	96	95.37	97.79	94.47	16.20	103.51	53.48	187.06	91.84 to 100.56	155,962	147,342
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	2	126.92	126.92	126.91	01.06	100.01	125.58	128.26	N/A	23,750	30,140
30,000 TO 59,999	6	134.66	134.52	133.63	19.35	100.67	77.33	187.06	77.33 to 187.06	38,888	51,967
60,000 TO 99,999	16	104.31	104.69	104.75	13.87	99.94	73.42	147.18	90.67 to 113.90	76,463	80,096
100,000 TO 149,999	26	99.37	97.77	97.82	11.97	99.95	62.62	135.39	92.27 to 105.28	123,615	120,923
150,000 TO 249,999	35	88.31	89.97	90.01	13.58	99.96	53.48	125.93	85.29 to 93.53	189,504	170,571
250,000 TO 499,999	13	91.84	93.44	93.69	13.37	99.73	64.78	124.49	81.32 to 102.04	282,231	264,425
500,000 TO 999,999											
1,000,000 +											
ALL	98	96.05	98.39	94.58	16.43	104.03	53.48	187.06	91.97 to 101.56	153,264	144,950

**53 Kimball
COMMERCIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 17
 Total Sales Price : 2,712,217
 Total Adj. Sales Price : 2,712,217
 Total Assessed Value : 1,697,365
 Avg. Adj. Sales Price : 159,542
 Avg. Assessed Value : 99,845

MEDIAN : 99
 WGT. MEAN : 63
 MEAN : 91
 COD : 23.45
 PRD : 145.88

COV : 34.93
 STD : 31.89
 Avg. Abs. Dev : 23.26
 MAX Sales Ratio : 147.03
 MIN Sales Ratio : 27.34

95% Median C.I. : 57.24 to 108.64
 95% Wgt. Mean C.I. : 37.51 to 87.65
 95% Mean C.I. : 74.89 to 107.69

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	1	98.61	98.61	98.61	00.00	100.00	98.61	98.61	N/A	40,000	39,445
01-JAN-21 To 31-MAR-21	4	104.52	97.33	102.87	14.75	94.61	63.42	116.87	N/A	63,875	65,709
01-APR-21 To 30-JUN-21	1	92.31	92.31	92.31	00.00	100.00	92.31	92.31	N/A	240,000	221,540
01-JUL-21 To 30-SEP-21	2	78.32	78.32	76.18	26.92	102.81	57.24	99.40	N/A	128,000	97,510
01-OCT-21 To 31-DEC-21	2	102.84	102.84	104.65	03.54	98.27	99.20	106.47	N/A	30,000	31,395
01-JAN-22 To 31-MAR-22											
01-APR-22 To 30-JUN-22	1	53.17	53.17	53.17	00.00	100.00	53.17	53.17	N/A	35,000	18,610
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22	1	88.27	88.27	88.27	00.00	100.00	88.27	88.27	N/A	33,000	29,130
01-JAN-23 To 31-MAR-23	3	136.85	130.78	124.69	09.39	104.88	108.47	147.03	N/A	66,667	83,128
01-APR-23 To 30-JUN-23											
01-JUL-23 To 30-SEP-23	2	37.81	37.81	38.84	27.69	97.35	27.34	48.27	N/A	796,359	309,305
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	8	99.01	92.11	90.82	14.36	101.42	57.24	116.87	57.24 to 116.87	98,938	89,855
01-OCT-21 To 30-SEP-22	3	99.20	86.28	85.68	17.91	100.70	53.17	106.47	N/A	31,667	27,133
01-OCT-22 To 30-SEP-23	6	98.37	92.71	49.14	38.71	188.67	27.34	147.03	27.34 to 147.03	304,286	149,521
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	9	99.40	93.77	91.46	13.44	102.53	57.24	116.87	63.42 to 108.64	90,167	82,465
01-JAN-22 To 31-DEC-22	2	70.72	70.72	70.21	24.82	100.73	53.17	88.27	N/A	34,000	23,870
<u>ALL</u>	17	99.20	91.29	62.58	23.45	145.88	27.34	147.03	57.24 to 108.64	159,542	99,845

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
10	17	99.20	91.29	62.58	23.45	145.88	27.34	147.03	57.24 to 108.64	159,542	99,845
<u>ALL</u>	17	99.20	91.29	62.58	23.45	145.88	27.34	147.03	57.24 to 108.64	159,542	99,845

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	17	99.20	91.29	62.58	23.45	145.88	27.34	147.03	57.24 to 108.64	159,542	99,845
04											
<u>ALL</u>	17	99.20	91.29	62.58	23.45	145.88	27.34	147.03	57.24 to 108.64	159,542	99,845

**53 Kimball
COMMERCIAL**

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 17
 Total Sales Price : 2,712,217
 Total Adj. Sales Price : 2,712,217
 Total Assessed Value : 1,697,365
 Avg. Adj. Sales Price : 159,542
 Avg. Assessed Value : 99,845

MEDIAN : 99
 WGT. MEAN : 63
 MEAN : 91
 COD : 23.45
 PRD : 145.88

COV : 34.93
 STD : 31.89
 Avg. Abs. Dev : 23.26
 MAX Sales Ratio : 147.03
 MIN Sales Ratio : 27.34

95% Median C.I. : 57.24 to 108.64
 95% Wgt. Mean C.I. : 37.51 to 87.65
 95% Mean C.I. : 74.89 to 107.69

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	1	63.42	63.42	63.42	00.00	100.00	63.42	63.42	N/A	13,000	8,245
Less Than 30,000	2	81.31	81.31	82.59	22.00	98.45	63.42	99.20	N/A	14,000	11,563
Ranges Excl. Low \$											
Greater Than 4,999	17	99.20	91.29	62.58	23.45	145.88	27.34	147.03	57.24 to 108.64	159,542	99,845
Greater Than 14,999	16	99.30	93.03	62.58	22.64	148.66	27.34	147.03	57.24 to 108.64	168,701	105,570
Greater Than 29,999	15	99.40	92.62	62.37	24.11	148.50	27.34	147.03	57.24 to 108.64	178,948	111,616
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	63.42	63.42	63.42	00.00	100.00	63.42	63.42	N/A	13,000	8,245
15,000 TO 29,999	1	99.20	99.20	99.20	00.00	100.00	99.20	99.20	N/A	15,000	14,880
30,000 TO 59,999	7	106.47	102.72	104.34	17.78	98.45	53.17	147.03	53.17 to 147.03	40,786	42,556
60,000 TO 99,999	1	136.85	136.85	136.85	00.00	100.00	136.85	136.85	N/A	60,000	82,110
100,000 TO 149,999	3	99.40	88.37	85.25	17.18	103.66	57.24	108.47	N/A	118,667	101,162
150,000 TO 249,999	2	96.36	96.36	95.42	04.20	100.99	92.31	100.40	N/A	195,000	186,070
250,000 TO 499,999											
500,000 TO 999,999	2	37.81	37.81	38.84	27.69	97.35	27.34	48.27	N/A	796,359	309,305
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	17	99.20	91.29	62.58	23.45	145.88	27.34	147.03	57.24 to 108.64	159,542	99,845

53 Kimball
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 17
 Total Sales Price : 2,712,217
 Total Adj. Sales Price : 2,712,217
 Total Assessed Value : 1,697,365
 Avg. Adj. Sales Price : 159,542
 Avg. Assessed Value : 99,845

MEDIAN : 99
 WGT. MEAN : 63
 MEAN : 91
 COD : 23.45
 PRD : 145.88

COV : 34.93
 STD : 31.89
 Avg. Abs. Dev : 23.26
 MAX Sales Ratio : 147.03
 MIN Sales Ratio : 27.34

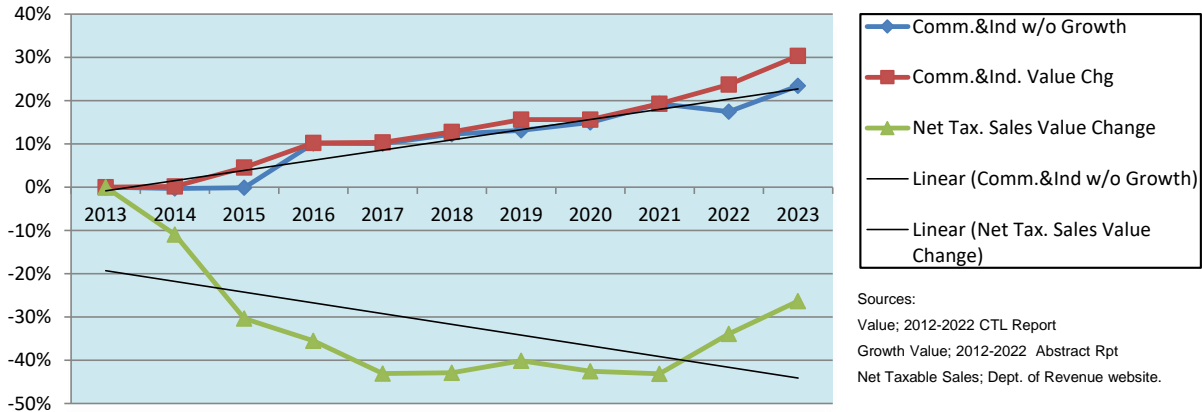
95% Median C.I. : 57.24 to 108.64
 95% Wgt. Mean C.I. : 37.51 to 87.65
 95% Mean C.I. : 74.89 to 107.69

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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
341	2	126.75	126.75	125.55	16.00	100.96	106.47	147.03	N/A	42,500	53,360
344	5	100.40	95.66	98.49	14.57	97.13	53.17	116.87	N/A	58,500	57,616
349	1	108.47	108.47	108.47	00.00	100.00	108.47	108.47	N/A	100,000	108,465
350	3	98.61	94.58	55.79	29.95	169.53	48.27	136.85	N/A	325,000	181,313
352	1	57.24	57.24	57.24	00.00	100.00	57.24	57.24	N/A	141,000	80,705
468	1	63.42	63.42	63.42	00.00	100.00	63.42	63.42	N/A	13,000	8,245
471	1	88.27	88.27	88.27	00.00	100.00	88.27	88.27	N/A	33,000	29,130
528	1	27.34	27.34	27.34	00.00	100.00	27.34	27.34	N/A	717,717	196,225
543	1	92.31	92.31	92.31	00.00	100.00	92.31	92.31	N/A	240,000	221,540
544	1	99.40	99.40	99.40	00.00	100.00	99.40	99.40	N/A	115,000	114,315
<u>ALL</u>	<u>17</u>	99.20	91.29	62.58	23.45	145.88	27.34	147.03	57.24 to 108.64	159,542	99,845

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2012	\$ 63,918,386	\$ 1,395,984	2.18%	\$ 62,522,402		\$ 41,818,055	
2013	\$ 64,017,288	\$ 299,811	0.47%	\$ 63,717,477	-0.31%	\$ 37,249,144	-10.93%
2014	\$ 66,834,472	\$ 2,997,645	4.49%	\$ 63,836,827	-0.28%	\$ 29,122,936	-21.82%
2015	\$ 70,448,729	\$ 58,498	0.08%	\$ 70,390,231	5.32%	\$ 26,974,951	-7.38%
2016	\$ 70,517,449	\$ 179,080	0.25%	\$ 70,338,369	-0.16%	\$ 23,791,686	-11.80%
2017	\$ 72,078,260	\$ 325,015	0.45%	\$ 71,753,245	1.75%	\$ 23,869,019	0.33%
2018	\$ 73,882,990	\$ 1,564,440	2.12%	\$ 72,318,550	0.33%	\$ 25,041,922	4.91%
2019	\$ 73,906,658	\$ 420,195	0.57%	\$ 73,486,463	-0.54%	\$ 24,028,113	-4.05%
2020	\$ 76,236,185	\$ 3,150	0.00%	\$ 76,233,035	3.15%	\$ 23,780,366	-1.03%
2021	\$ 79,078,825	\$ 4,002,885	5.06%	\$ 75,075,940	-1.52%	\$ 27,638,991	16.23%
2022	\$ 83,316,575	\$ 4,436,515	5.32%	\$ 78,880,060	-0.25%	\$ 30,809,245	11.47%
2023	\$ 96,992,365	\$ 12,972,150	13.37%	\$ 84,020,215	0.84%	\$ 31,813,320	3.26%
Ann %chg	4.24%			Average	0.76%	-1.57%	-1.89%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	-0.31%	0.15%	-10.93%
2014	-0.13%	4.56%	-30.36%
2015	10.13%	10.22%	-35.49%
2016	10.04%	10.32%	-43.11%
2017	12.26%	12.77%	-42.92%
2018	13.14%	15.59%	-40.12%
2019	14.97%	15.63%	-42.54%
2020	19.27%	19.27%	-43.13%
2021	17.46%	23.72%	-33.91%
2022	23.41%	30.35%	-26.33%
2023	31.45%	51.74%	-23.92%

County Number	53
County Name	Kimball

53 Kimball
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 94
 Total Sales Price : 23,535,662
 Total Adj. Sales Price : 23,535,662
 Total Assessed Value : 16,186,005
 Avg. Adj. Sales Price : 250,379
 Avg. Assessed Value : 172,192

MEDIAN : 70
 WGT. MEAN : 69
 MEAN : 73
 COD : 22.35
 PRD : 106.46

COV : 28.34
 STD : 20.75
 Avg. Abs. Dev : 15.70
 MAX Sales Ratio : 140.04
 MIN Sales Ratio : 13.03

95% Median C.I. : 65.17 to 78.49
 95% Wgt. Mean C.I. : 62.58 to 74.96
 95% Mean C.I. : 69.02 to 77.40

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-20 To 31-DEC-20	13	88.27	95.69	88.06	15.12	108.66	74.33	140.04	80.51 to 112.35	326,472	287,475
01-JAN-21 To 31-MAR-21	10	78.32	80.98	82.47	12.13	98.19	68.99	98.04	69.25 to 94.52	136,832	112,840
01-APR-21 To 30-JUN-21	8	92.03	89.93	85.82	19.41	104.79	57.53	123.06	57.53 to 123.06	133,848	114,871
01-JUL-21 To 30-SEP-21	2	70.66	70.66	76.21	13.25	92.72	61.30	80.01	N/A	229,000	174,528
01-OCT-21 To 31-DEC-21	5	61.61	62.56	57.63	18.91	108.55	40.60	90.29	N/A	230,600	132,898
01-JAN-22 To 31-MAR-22	6	69.81	67.21	70.20	14.73	95.74	51.74	80.60	51.74 to 80.60	187,976	131,964
01-APR-22 To 30-JUN-22	11	64.72	62.45	57.76	15.84	108.12	45.63	91.53	50.87 to 78.49	244,824	141,420
01-JUL-22 To 30-SEP-22	7	69.60	74.32	73.19	12.44	101.54	61.67	95.55	61.67 to 95.55	188,490	137,954
01-OCT-22 To 31-DEC-22	8	78.99	75.85	76.16	09.47	99.59	54.15	92.36	54.15 to 92.36	183,358	139,641
01-JAN-23 To 31-MAR-23	9	63.05	63.39	57.68	33.13	109.90	13.03	118.80	37.76 to 83.12	436,278	251,632
01-APR-23 To 30-JUN-23	14	57.33	57.58	57.04	13.59	100.95	44.65	81.83	46.66 to 64.42	321,980	183,667
01-JUL-23 To 30-SEP-23	1	60.84	60.84	60.84	00.00	100.00	60.84	60.84	N/A	200,000	121,670
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	33	87.70	88.32	85.89	16.21	102.83	57.53	140.04	79.24 to 92.86	216,401	185,867
01-OCT-21 To 30-SEP-22	29	65.05	66.32	63.20	16.40	104.94	40.60	95.55	55.87 to 75.47	217,012	137,158
01-OCT-22 To 30-SEP-23	32	61.95	63.88	60.14	22.21	106.22	13.03	118.80	54.15 to 70.85	315,659	189,838
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	25	77.09	79.33	75.58	19.83	104.96	40.60	123.06	69.25 to 90.38	162,004	122,437
01-JAN-22 To 31-DEC-22	32	68.89	69.29	67.05	15.59	103.34	45.63	95.55	64.15 to 78.49	206,475	138,444
<u>ALL</u>	94	70.24	73.21	68.77	22.35	106.46	13.03	140.04	65.17 to 78.49	250,379	172,192

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	59	69.25	72.88	72.45	20.14	100.59	13.03	123.06	64.72 to 78.49	219,723	159,194
2	35	74.33	73.77	64.26	24.82	114.80	37.76	140.04	56.86 to 80.51	302,057	194,101
<u>ALL</u>	94	70.24	73.21	68.77	22.35	106.46	13.03	140.04	65.17 to 78.49	250,379	172,192

53 Kimball
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

Date Range: 10/1/2020 To 9/30/2023 Posted on: 1/31/2024

Number of Sales : 94
 Total Sales Price : 23,535,662
 Total Adj. Sales Price : 23,535,662
 Total Assessed Value : 16,186,005
 Avg. Adj. Sales Price : 250,379
 Avg. Assessed Value : 172,192

MEDIAN : 70
 WGT. MEAN : 69
 MEAN : 73
 COD : 22.35
 PRD : 106.46

COV : 28.34
 STD : 20.75
 Avg. Abs. Dev : 15.70
 MAX Sales Ratio : 140.04
 MIN Sales Ratio : 13.03

95% Median C.I. : 65.17 to 78.49
 95% Wgt. Mean C.I. : 62.58 to 74.96
 95% Mean C.I. : 69.02 to 77.40

Printed:3/22/2024 7:46:15AM

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	29	70.42	71.74	70.56	15.89	101.67	45.13	123.06	64.15 to 79.54	151,844	107,147
1	20	69.12	71.06	69.89	16.68	101.67	45.13	123.06	61.67 to 79.54	150,580	105,239
2	9	74.33	73.27	72.02	12.98	101.74	53.31	92.36	54.90 to 87.70	154,652	111,387
_____Grass_____											
County	39	69.95	72.12	68.10	18.43	105.90	40.60	97.49	64.42 to 80.46	204,786	139,450
1	27	69.95	73.38	71.62	17.67	102.46	45.63	97.49	64.42 to 87.44	175,616	125,769
2	12	74.03	69.27	62.95	19.03	110.04	40.60	90.38	54.00 to 81.00	270,418	170,230
_____ALL_____	94	70.24	73.21	68.77	22.35	106.46	13.03	140.04	65.17 to 78.49	250,379	172,192

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	5	98.04	96.01	73.37	24.63	130.86	37.76	132.58	N/A	493,215	361,896
1	3	98.04	103.23	106.34	08.82	97.08	92.86	118.80	N/A	258,691	275,088
2	2	85.17	85.17	58.24	55.67	146.24	37.76	132.58	N/A	845,000	492,108
_____Dry_____											
County	35	69.25	70.76	69.05	17.86	102.48	44.65	123.06	61.67 to 76.57	154,982	107,012
1	23	68.99	71.94	70.24	18.34	102.42	45.13	123.06	61.61 to 79.54	153,587	107,872
2	12	70.46	68.50	66.83	16.59	102.50	44.65	92.36	53.31 to 80.43	157,656	105,365
_____Grass_____											
County	41	69.95	72.22	69.99	17.88	103.19	40.60	97.49	64.72 to 79.61	253,978	177,758
1	29	69.95	73.44	73.18	16.94	100.36	45.63	97.49	64.72 to 81.83	247,175	180,872
2	12	74.03	69.27	62.95	19.03	110.04	40.60	90.38	54.00 to 81.00	270,418	170,230
_____ALL_____	94	70.24	73.21	68.77	22.35	106.46	13.03	140.04	65.17 to 78.49	250,379	172,192

Kimball County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Kimball	1	1,650	1,645	1,645	1,640	1,625	1,625	1,500	1,500	1,603
Cheyenne	1	2,426	2,421	2,421	2,406	2,410	2,310	2,077	1,929	2,393
Kimball	2	1,975	1,975	1,975	1,625	n/a	1,625	1,625	1,500	1,703
Banner	1	2,000	1,900	1,900	1,800	1,800	1,800	1,600	1,305	1,792
Cheyenne	3	2,747	n/a	n/a	2,739	2,734	2,571	2,497	2,453	2,728

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Kimball	1	n/a	510	475	440	375	n/a	330	330	405
Cheyenne	1	n/a	508	416	485	481	484	412	386	488
Kimball	2	n/a	625	580	555	455	n/a	390	385	505
Banner	1	n/a	530	530	505	505	505	480	465	507
Cheyenne	3	n/a	676	660	665	663	n/a	659	654	673

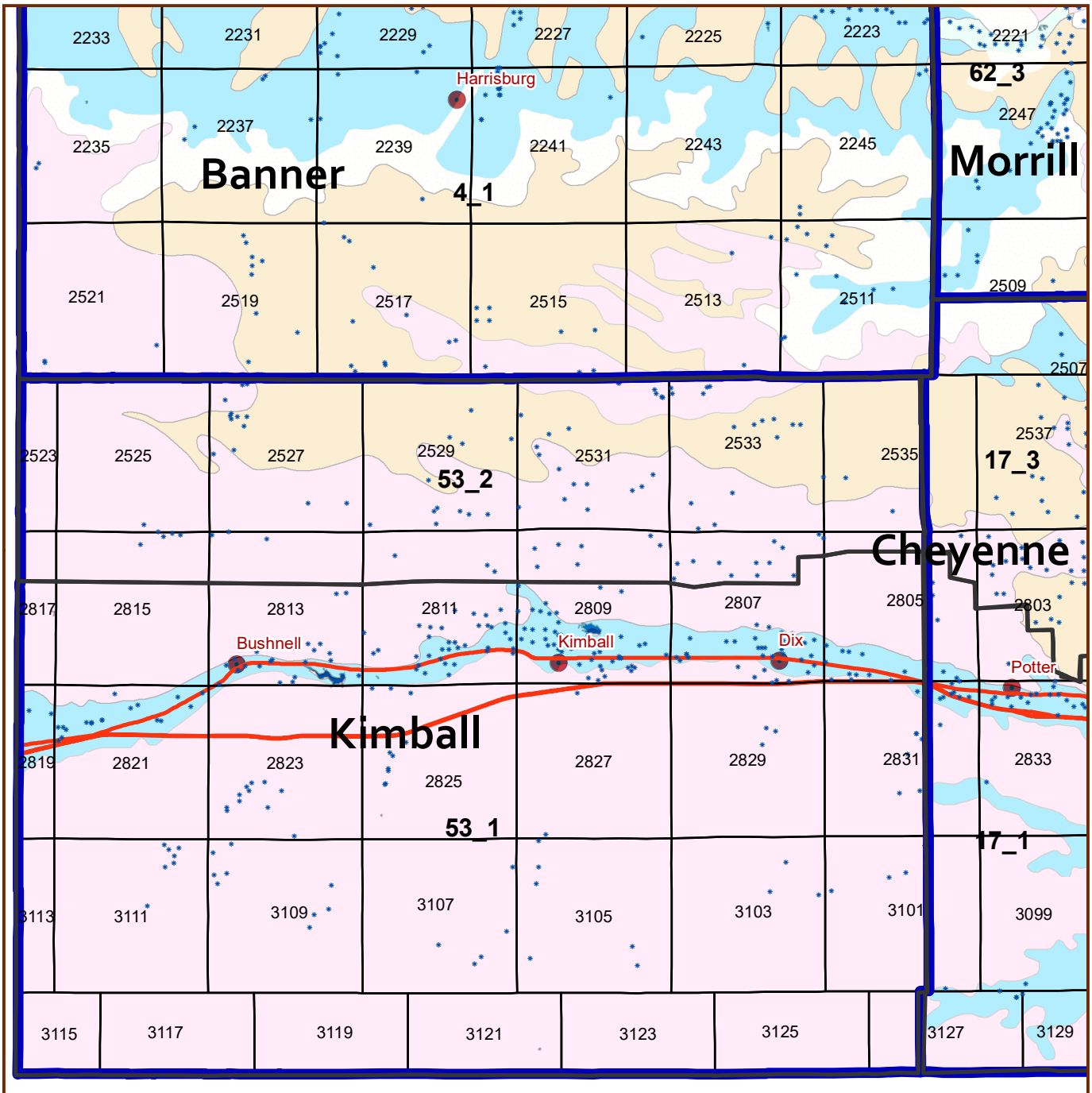
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Kimball	1	n/a	n/a	n/a	415	n/a	365	365	365	365
Cheyenne	1	442	435	n/a	390	n/a	379	369	343	359
Kimball	2	n/a	n/a	n/a	n/a	n/a	355	355	355	355
Banner	1	n/a	485	n/a	470	465	460	455	416	429
Cheyenne	3	n/a	560	n/a	540	n/a	510	500	358	426

County	Mkt Area	CRP	TIMBER	WASTE
Kimball	1	410	n/a	n/a
Cheyenne	1	377	n/a	100
Kimball	2	345	n/a	n/a
Banner	1	460	n/a	282
Cheyenne	3	477	n/a	100

Source: 2024 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.

KIMBALL COUNTY



Legend

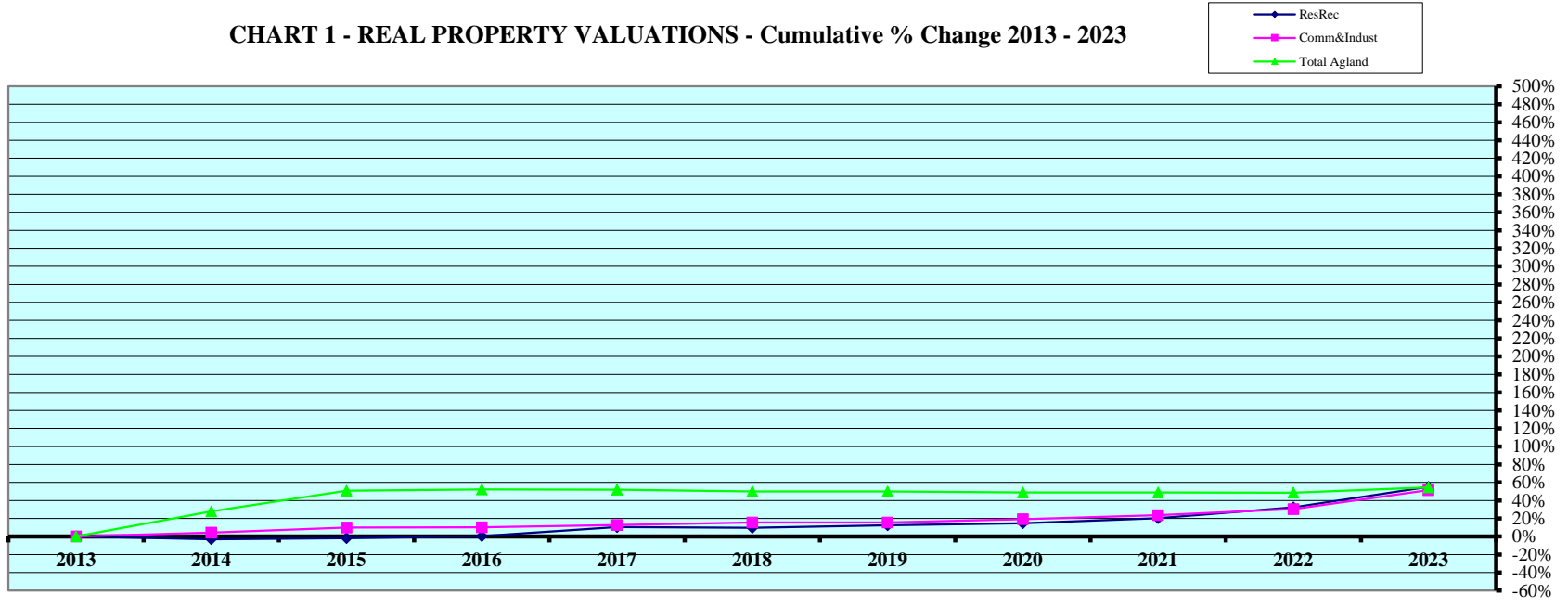
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

- Excessive 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
- Moderately well drained silty soils on uplands and in depressions formed in loess
- 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
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	100,391,923	-	-	-	64,017,288	-	-	-	177,290,150	-	-	-
2014	97,270,002	-3,121,921	-3.11%	-3.11%	66,834,472	2,817,184	4.40%	4.40%	226,836,315	49,546,165	27.95%	27.95%
2015	98,618,227	1,348,225	1.39%	-1.77%	70,448,729	3,614,257	5.41%	10.05%	267,630,609	40,794,294	17.98%	50.96%
2016	100,747,082	2,128,855	2.16%	0.35%	70,517,449	68,720	0.10%	10.15%	269,956,675	2,326,066	0.87%	52.27%
2017	110,896,490	10,149,408	10.07%	10.46%	72,078,260	1,560,811	2.21%	12.59%	269,213,105	-743,570	-0.28%	51.85%
2018	110,046,220	-850,270	-0.77%	9.62%	73,882,990	1,804,730	2.50%	15.41%	265,934,750	-3,278,355	-1.22%	50.00%
2019	112,967,740	2,921,520	2.65%	12.53%	73,906,658	23,668	0.03%	15.45%	265,875,705	-59,045	-0.02%	49.97%
2020	115,261,040	2,293,300	2.03%	14.81%	76,236,185	2,329,527	3.15%	19.09%	263,857,330	-2,018,375	-0.76%	48.83%
2021	120,846,100	5,585,060	4.85%	20.37%	79,078,825	2,842,640	3.73%	23.53%	263,759,795	-97,535	-0.04%	48.77%
2022	132,893,260	12,047,160	9.97%	32.37%	83,457,870	4,379,045	5.54%	30.37%	263,657,920	-101,875	-0.04%	48.72%
2023	155,746,940	22,853,680	17.20%	55.14%	96,984,780	13,526,910	16.21%	51.50%	273,944,400	10,286,480	3.90%	54.52%

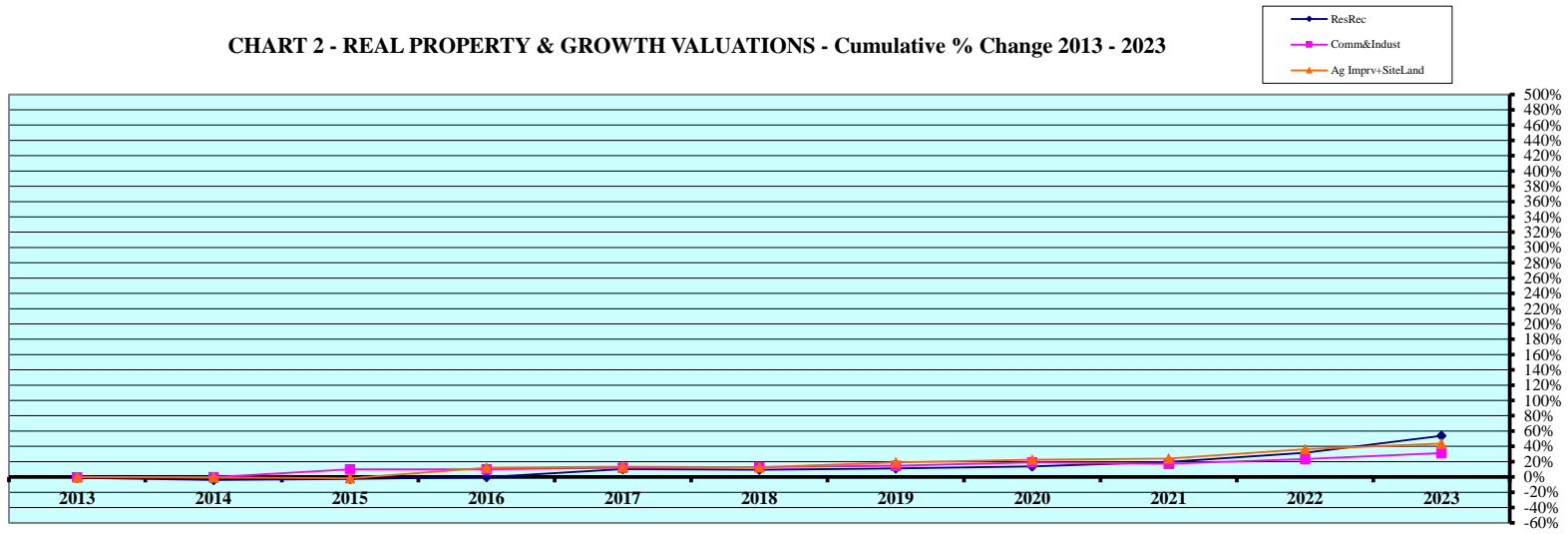
Rate Annual %chg: Residential & Recreational **4.49%** Commercial & Industrial **4.24%** Agricultural Land **4.45%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	100,391,923	1,173,094	1.17%	99,218,829	-	-1.17%	64,017,288	299,811	0.47%	63,717,477	-	-0.47%
2014	97,270,002	825,128	0.85%	96,444,874	-3.93%	-3.93%	66,834,472	2,997,645	4.49%	63,836,827	-0.28%	-0.28%
2015	98,618,227	836,045	0.85%	97,782,182	0.53%	-2.60%	70,448,729	58,498	0.08%	70,390,231	5.32%	9.96%
2016	100,747,082	655,050	0.65%	100,092,032	1.49%	-0.30%	70,517,449	179,080	0.25%	70,338,369	-0.16%	9.87%
2017	110,896,490	227,945	0.21%	110,668,545	9.85%	10.24%	72,078,260	325,015	0.45%	71,753,245	1.75%	12.08%
2018	110,046,220	308,515	0.28%	109,737,705	-1.04%	9.31%	73,882,990	1,564,440	2.12%	72,318,550	0.33%	12.97%
2019	112,967,740	1,307,245	1.16%	111,660,495	1.47%	11.22%	73,906,658	420,195	0.57%	73,486,463	-0.54%	14.79%
2020	115,261,040	983,230	0.85%	114,277,810	1.16%	13.83%	76,236,185	3,150	0.00%	76,233,035	3.15%	19.08%
2021	120,846,100	736,165	0.61%	120,109,935	4.21%	19.64%	79,078,825	4,002,885	5.06%	75,075,940	-1.52%	17.27%
2022	132,893,260	883,240	0.66%	132,010,020	9.24%	31.49%	83,457,870	4,436,515	5.32%	79,021,355	-0.07%	23.44%
2023	155,746,940	1,392,470	0.89%	154,354,470	16.15%	53.75%	96,984,780	12,972,150	13.38%	84,012,630	0.66%	31.23%
Rate Ann%chg	4.49%			Resid & Recreat w/o growth 3.91%			4.24%			C & I w/o growth 0.86%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv+Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2013	16,229,268	9,274,938	25,504,206	379,173	1.49%	25,125,033	-	-
2014	16,218,396	9,455,267	25,673,663	308,843	1.20%	25,364,820	-0.55%	-0.55%
2015	15,995,524	9,926,475	25,921,999	853,435	3.29%	25,068,564	-2.36%	-1.71%
2016	18,241,525	11,025,111	29,266,636	726,505	2.48%	28,540,131	10.10%	11.90%
2017	20,083,260	9,246,270	29,329,530	374,798	1.28%	28,954,732	-1.07%	13.53%
2018	19,992,875	8,979,815	28,972,690	226,405	0.78%	28,746,285	-1.99%	12.71%
2019	21,627,705	9,382,450	31,010,155	641,380	2.07%	30,368,775	4.82%	19.07%
2020	22,180,840	9,613,235	31,794,075	527,310	1.66%	31,266,765	0.83%	22.59%
2021	22,776,690	9,825,585	32,602,275	1,007,170	3.09%	31,595,105	-0.63%	23.88%
2022	24,787,390	10,568,940	35,356,330	596,960	1.69%	34,759,370	6.62%	36.29%
2023	27,055,245	10,683,225	37,738,470	1,104,035	2.93%	36,634,435	3.61%	43.64%
Rate Ann%chg	5.24%	1.42%	4.00%	Ag Imprv+Site w/o growth			1.94%	

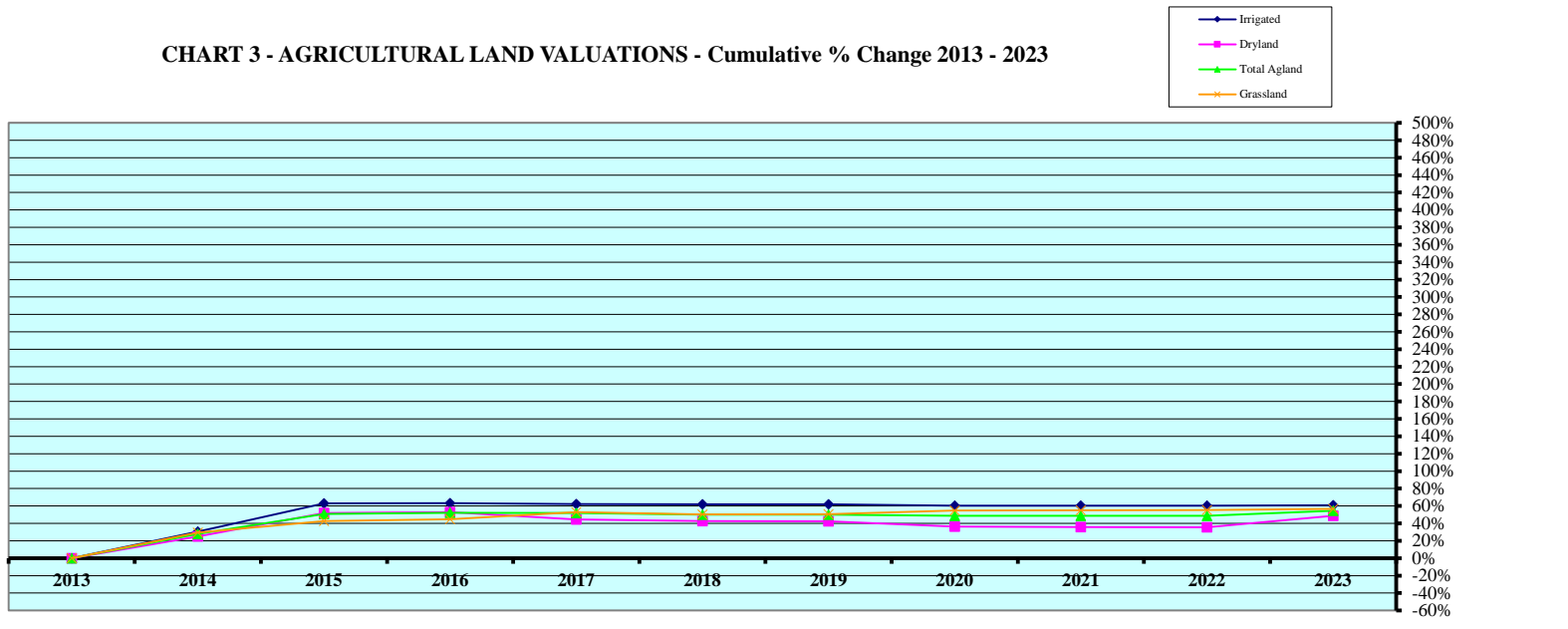
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2013 - 2023 CTL Growth Value; 2013 - 2023 Abstract of Asmnt Rpt. Prepared as of 12/29/2023

Cnty# 53
County KIMBALL

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2013 - 2023



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
2013	40,961,985	-	-	-	69,442,615	-	-	-	66,885,550	-	-	-
2014	53,436,430	12,474,445	30.45%	30.45%	86,719,185	17,276,570	24.88%	24.88%	86,680,700	19,795,150	29.60%	29.60%
2015	66,747,407	13,310,977	24.91%	62.95%	105,402,902	18,683,717	21.55%	51.78%	95,479,080	8,798,380	10.15%	42.75%
2016	66,861,035	113,628	0.17%	63.23%	106,188,090	785,188	0.74%	52.91%	96,907,550	1,428,470	1.50%	44.89%
2017	66,396,080	-464,955	-0.70%	62.09%	100,428,740	-5,759,350	-5.42%	44.62%	102,388,285	5,480,735	5.66%	53.08%
2018	66,339,320	-56,760	-0.09%	61.95%	99,007,345	-1,421,395	-1.42%	42.57%	100,588,085	-1,800,200	-1.76%	50.39%
2019	66,343,845	4,525	0.01%	61.96%	98,800,250	-207,095	-0.21%	42.28%	100,731,610	143,525	0.14%	50.60%
2020	65,688,570	-655,275	-0.99%	60.36%	94,592,040	-4,208,210	-4.26%	36.22%	103,576,720	2,845,110	2.82%	54.86%
2021	65,688,365	-205	0.00%	60.36%	94,351,775	-240,265	-0.25%	35.87%	103,719,655	142,935	0.14%	55.07%
2022	65,723,220	34,855	0.05%	60.45%	94,075,160	-276,615	-0.29%	35.47%	103,859,540	139,885	0.13%	55.28%
2023	65,890,600	167,380	0.25%	60.86%	103,258,175	9,183,015	9.76%	48.70%	104,795,625	936,085	0.90%	56.68%

Rate Ann.%chg: Irrigated **4.87%** Dryland **4.05%** Grassland **4.59%**

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
2013	0	-	-	-	0	-	-	-	177,290,150	-	-	-
2014	0	0	-	-	0	0	-	-	226,836,315	49,546,165	27.95%	27.95%
2015	0	0	-	-	1,220	1,220	-	-	267,630,609	40,794,294	17.98%	50.96%
2016	0	0	-	-	0	-1,220	-100.00%	-	269,956,675	2,326,066	0.87%	52.27%
2017	0	0	-	-	0	0	-	-	269,213,105	-743,570	-0.28%	51.85%
2018	0	0	-	-	0	0	-	-	265,934,750	-3,278,355	-1.22%	50.00%
2019	0	0	-	-	0	0	-	-	265,875,705	-59,045	-0.02%	49.97%
2020	0	0	-	-	0	0	-	-	263,857,330	-2,018,375	-0.76%	48.83%
2021	0	0	-	-	0	0	-	-	263,759,795	-97,535	-0.04%	48.77%
2022	0	0	-	-	0	0	-	-	263,657,920	-101,875	-0.04%	48.72%
2023	0	0	-	-	0	0	-	-	273,944,400	10,286,480	3.90%	54.52%

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

Rate Ann.%chg: Total Agric Land **4.45%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2013 - 2023 (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
2013	40,775,695	40,810	999			69,433,880	245,582	283			66,879,230	301,537	222		
2014	53,434,805	40,611	1,316	31.69%	31.69%	86,719,280	243,118	357	26.16%	26.16%	86,679,810	304,195	285	28.47%	28.47%
2015	66,814,280	40,612	1,645	25.03%	64.66%	105,406,350	244,303	431	20.96%	52.60%	95,479,080	302,827	315	10.65%	42.16%
2016	66,907,255	40,670	1,645	0.00%	64.65%	106,087,180	245,838	432	0.02%	52.63%	96,976,955	301,230	322	2.11%	45.15%
2017	66,658,770	40,509	1,646	0.02%	64.69%	100,552,350	245,251	410	-4.99%	45.01%	102,214,705	301,746	339	5.22%	52.73%
2018	66,339,325	40,304	1,646	0.03%	64.74%	98,976,810	246,999	401	-2.26%	41.73%	100,578,560	300,120	335	-1.07%	51.10%
2019	66,343,845	40,306	1,646	0.00%	64.74%	98,800,245	246,549	401	0.00%	41.74%	100,731,880	300,594	335	-0.01%	51.09%
2020	65,902,885	40,088	1,644	-0.12%	64.53%	94,536,855	240,299	393	-1.83%	39.15%	103,558,330	307,068	337	0.64%	52.05%
2021	65,688,330	39,957	1,644	0.00%	64.54%	94,351,780	239,814	393	0.01%	39.16%	103,722,785	307,784	337	-0.07%	51.94%
2022	65,723,250	39,974	1,644	0.01%	64.55%	94,106,440	239,055	394	0.06%	39.23%	103,833,530	308,539	337	-0.14%	51.73%
2023	65,824,675	40,037	1,644	0.00%	64.55%	103,264,375	238,766	432	9.86%	52.97%	104,802,425	308,669	340	0.89%	53.08%

Rate Annual %chg Average Value/Acre: 5.11%

4.34%

4.35%

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
2013	0	0				0	0				177,088,805	587,930	301		
2014	0	0				0	0				226,833,895	587,925	386	28.09%	28.09%
2015	0	0				0	0				267,699,710	587,743	455	18.05%	51.22%
2016	0	0				0	0				269,971,390	587,738	459	0.85%	52.50%
2017	0	0				0	0				269,425,825	587,506	459	-0.16%	52.25%
2018	0	0				0	0				265,894,695	587,423	453	-1.30%	50.28%
2019	0	0				0	0				265,875,970	587,450	453	-0.01%	50.26%
2020	0	0				0	0				263,998,070	587,456	449	-0.71%	49.20%
2021	0	0				0	0				263,762,895	587,555	449	-0.11%	49.04%
2022	0	0				0	0				263,663,220	587,569	449	-0.04%	48.98%
2023	0	0				0	0				273,891,475	587,471	466	3.90%	54.78%

53
KIMBALL

Rate Annual %chg Average Value/Acre: 4.47%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2013 - 2023 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 4

CHART 5 - 2023 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
3,434	KIMBALL	36,061,445	45,823,388	115,357,269	155,746,940	40,852,545	56,132,235	0	273,944,400	27,055,245	10,683,225	28,207,680	789,864,372
cnty sectorvalue % of total value:		4.57%	5.80%	14.60%	19.72%	5.17%	7.11%		34.68%	3.43%	1.35%	3.57%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
115	BUSHNELL	109,739	269,203	2,200,436	5,037,435	459,145	0	0	0	0	0	0	8,075,958
3.35%	%sector of county sector	0.30%	0.59%	1.91%	3.23%	1.12%							1.02%
	%sector of municipality	1.36%	3.33%	27.25%	62.38%	5.69%							100.00%
187	DIX	123,029	222,793	1,822,578	8,689,760	907,885	0	0	0	0	0	0	11,766,045
5.45%	%sector of county sector	0.34%	0.49%	1.58%	5.58%	2.22%							1.49%
	%sector of municipality	1.05%	1.89%	15.49%	73.85%	7.72%							100.00%
2,290	KIMBALL	4,016,712	2,158,295	9,053,117	101,153,745	25,556,385	5,355,555	0	49,950	0	310	95,870	147,439,939
66.69%	%sector of county sector	11.14%	4.71%	7.85%	64.95%	62.56%	9.54%		0.02%		0.00%	0.34%	18.67%
	%sector of municipality	2.72%	1.46%	6.14%	68.61%	17.33%	3.63%		0.03%		0.00%	0.07%	100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
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	%sector of county sector												
	%sector of municipality												
2,593	Total Municipalities	4,249,480	2,650,291	13,076,132	114,880,943	26,923,416	5,355,555	0	49,950	0	310	95,870	167,281,945
75.50%	%all municip.sectors of cnty	11.78%	5.78%	11.34%	73.76%	65.90%	9.54%		0.02%		0.00%	0.34%	21.18%

53 KIMBALL

Sources: 2023 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2023 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 12/29/2023

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 5,086	Value : 690,777,855	Growth 43,904,990	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	155	1,809,235	105	1,282,140	203	3,404,940	463	6,496,315	
02. Res Improve Land	1,287	22,396,740	78	1,404,035	152	2,736,180	1,517	26,536,955	
03. Res Improvements	1,334	123,741,610	115	15,164,955	203	26,018,350	1,652	164,924,915	
04. Res Total	1,489	147,947,585	220	17,851,130	406	32,159,470	2,115	197,958,185	1,456,595
% of Res Total	70.40	74.74	10.40	9.02	19.20	16.25	41.58	28.66	3.32
05. Com UnImp Land	58	379,635	15	69,580	10	97,620	83	546,835	
06. Com Improve Land	309	4,008,170	29	229,600	38	166,505	376	4,404,275	
07. Com Improvements	324	24,135,165	42	10,768,980	63	2,627,455	429	37,531,600	
08. Com Total	382	28,522,970	57	11,068,160	73	2,891,580	512	42,482,710	810,625
% of Com Total	74.61	67.14	11.13	26.05	14.26	6.81	10.07	6.15	1.85
09. Ind UnImp Land	0	0	0	0	1	173,510	1	173,510	
10. Ind Improve Land	8	260,715	0	0	1	1,225,735	9	1,486,450	
11. Ind Improvements	8	5,138,800	0	0	2	90,411,830	10	95,550,630	
12. Ind Total	8	5,399,515	0	0	3	91,811,075	11	97,210,590	40,823,865
% of Ind Total	72.73	5.55	0.00	0.00	27.27	94.45	0.22	14.07	92.98
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	1,489	147,947,585	220	17,851,130	406	32,159,470	2,115	197,958,185	1,456,595
% of Res & Rec Total	70.40	74.74	10.40	9.02	19.20	16.25	41.58	28.66	3.32
Com & Ind Total	390	33,922,485	57	11,068,160	76	94,702,655	523	139,693,300	41,634,490
% of Com & Ind Total	74.57	24.28	10.90	7.92	14.53	67.79	10.28	20.22	94.83
17. Taxable Total	1,879	181,870,070	277	28,919,290	482	126,862,125	2,638	337,651,485	43,091,085
% of Taxable Total	71.23	53.86	10.50	8.56	18.27	37.57	51.87	48.88	98.15

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	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	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				0	0	0

Schedule III : Mineral Interest Records

Mineral Interest	Records	Urban Value	Records	SubUrban Value	Records	Rural Value	Records	Total Value	Growth
23. Producing	0	0	2	64,630	208	22,585,460	210	22,650,090	0
24. Non-Producing	0	0	0	0	265	128,625	265	128,625	0
25. Total	0	0	2	64,630	473	22,714,085	475	22,778,715	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	126	67	293	486

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	37,550	24	2,421,365	1,484	205,315,490	1,509	207,774,405
28. Ag-Improved Land	0	0	23	4,126,625	406	78,906,075	429	83,032,700
29. Ag Improvements	0	0	26	3,501,260	438	36,039,290	464	39,540,550

30. Ag Total				1,973	330,347,655
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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	3	5.00	60,200	
32. HomeSite Improv Land	0	0.00	0	15	15.01	270,180	
33. HomeSite Improvements	0	0.00	0	16	0.00	2,722,670	
34. HomeSite Total							
35. FarmSite UnImp Land	1	60.65	37,550	3	2.47	765	
36. FarmSite Improv Land	0	0.00	0	19	84.80	42,140	
37. FarmSite Improvements	0	0.00	0	24	0.00	778,590	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	22	44.33	0	
40. Other- Non Ag Use	0	0.00	0	1	17.49	20,990	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	22	24.02	387,510	25	29.02	447,710	
32. HomeSite Improv Land	208	237.24	3,882,660	223	252.25	4,152,840	
33. HomeSite Improvements	226	0.00	26,208,220	242	0.00	28,930,890	549,300
34. HomeSite Total				267	281.27	33,531,440	
35. FarmSite UnImp Land	78	361.77	320,475	82	424.89	358,790	
36. FarmSite Improv Land	394	2,061.30	832,965	413	2,146.10	875,105	
37. FarmSite Improvements	433	0.00	9,831,070	457	0.00	10,609,660	264,605
38. FarmSite Total				539	2,570.99	11,843,555	
39. Road & Ditches	1,395	5,243.61	0	1,417	5,287.94	0	
40. Other- Non Ag Use	8	80.78	85,490	9	98.27	106,480	
41. Total Section VI				806	8,238.47	45,481,475	813,905

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,286.79	9.88%	3,773,210	10.17%	1,650.00
46. 1A	8,624.25	37.26%	14,230,035	38.36%	1,650.00
47. 2A1	1,061.72	4.59%	1,746,520	4.71%	1,644.99
48. 2A	4,122.69	17.81%	6,761,225	18.22%	1,640.00
49. 3A1	112.09	0.48%	182,155	0.49%	1,625.08
50. 3A	18.45	0.08%	29,985	0.08%	1,625.20
51. 4A1	2,200.20	9.51%	3,300,300	8.90%	1,500.00
52. 4A	4,717.31	20.38%	7,075,965	19.07%	1,500.00
53. Total	23,143.50	100.00%	37,099,395	100.00%	1,603.02
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	11,008.04	7.24%	5,614,090	9.13%	510.00
56. 2D1	23,714.79	15.60%	11,264,590	18.31%	475.00
57. 2D	53,488.87	35.19%	23,535,065	38.26%	440.00
58. 3D1	1,302.38	0.86%	488,495	0.79%	375.08
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	5,503.93	3.62%	1,816,265	2.95%	329.99
61. 4D	56,972.47	37.48%	18,801,020	30.56%	330.00
62. Total	151,990.48	100.00%	61,519,525	100.00%	404.76
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	1,541.10	0.64%	641,325	0.71%	416.15
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	50,295.82	20.86%	19,229,635	21.28%	382.33
69. 4G1	49,210.01	20.41%	18,468,645	20.44%	375.30
70. 4G	140,052.92	58.09%	52,012,730	57.57%	371.38
71. Total	241,099.85	100.00%	90,352,335	100.00%	374.75
Irrigated Total					
Irrigated Total	23,143.50	5.56%	37,099,395	19.63%	1,603.02
Dry Total					
Dry Total	151,990.48	36.52%	61,519,525	32.55%	404.76
Grass Total					
Grass Total	241,099.85	57.92%	90,352,335	47.81%	374.75
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	416,233.83	100.00%	188,971,255	100.00%	454.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	194.58	1.17%	384,300	1.36%	1,975.02
46. 1A	1,291.99	7.78%	2,551,690	9.02%	1,975.01
47. 2A1	2,892.62	17.41%	5,712,940	20.19%	1,975.01
48. 2A	6,262.36	37.70%	10,176,405	35.97%	1,625.01
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	13.36	0.08%	21,710	0.08%	1,625.00
51. 4A1	4,075.30	24.53%	6,622,400	23.41%	1,625.01
52. 4A	1,881.02	11.32%	2,821,530	9.97%	1,500.00
53. Total	16,611.23	100.00%	28,290,975	100.00%	1,703.12
Dry					
54. 1D1	0.00	0.00%	0	0.00%	0.00
55. 1D	6,513.17	7.54%	4,070,845	9.32%	625.02
56. 2D1	13,479.96	15.60%	7,818,380	17.90%	580.00
57. 2D	35,645.63	41.25%	19,783,375	45.30%	555.00
58. 3D1	901.13	1.04%	410,020	0.94%	455.01
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	17,806.27	20.61%	6,944,480	15.90%	390.00
61. 4D	12,067.96	13.97%	4,646,245	10.64%	385.01
62. Total	86,414.12	100.00%	43,673,345	100.00%	505.40
Grass					
63. 1G1	0.00	0.00%	0	0.00%	0.00
64. 1G	0.00	0.00%	0	0.00%	0.00
65. 2G1	0.00	0.00%	0	0.00%	0.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	17,860.76	26.26%	6,257,730	26.15%	350.36
69. 4G1	18,955.30	27.87%	6,660,650	27.83%	351.39
70. 4G	31,207.65	45.88%	11,012,225	46.02%	352.87
71. Total	68,023.71	100.00%	23,930,605	100.00%	351.80
Irrigated Total					
Irrigated Total	16,611.23	9.71%	28,290,975	29.50%	1,703.12
Dry Total					
Dry Total	86,414.12	50.52%	43,673,345	45.54%	505.40
Grass Total					
Grass Total	68,023.71	39.77%	23,930,605	24.96%	351.80
72. Waste	0.00	0.00%	0	0.00%	0.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	171,049.06	100.00%	95,894,925	100.00%	560.63

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	2,636.08	4,298,800	37,118.65	61,091,570	39,754.73	65,390,370
77. Dry Land	0.00	0	1,152.12	493,320	237,252.48	104,699,550	238,404.60	105,192,870
78. Grass	0.00	0	3,661.08	1,361,595	305,462.48	112,921,345	309,123.56	114,282,940
79. Waste	0.00	0	0.00	0	0.00	0	0.00	0
80. Other	0.00	0	0.00	0	0.00	0	0.00	0
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	7,449.28	6,153,715	579,833.61	278,712,465	587,282.89	284,866,180

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	39,754.73	6.77%	65,390,370	22.95%	1,644.85
Dry Land	238,404.60	40.59%	105,192,870	36.93%	441.24
Grass	309,123.56	52.64%	114,282,940	40.12%	369.70
Waste	0.00	0.00%	0	0.00%	0.00
Other	0.00	0.00%	0	0.00%	0.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	587,282.89	100.00%	284,866,180	100.00%	485.06

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Bushnell	32	194,180	95	602,035	107	5,220,840	139	6,017,055	9,765
83.2 Dix	39	204,030	130	773,020	135	9,600,560	174	10,577,610	0
83.3 Kimball	83	1,378,410	1,062	21,021,685	1,093	108,957,245	1,176	131,357,340	211,220
83.4 Rural	309	4,719,695	230	4,140,215	317	41,146,270	626	50,006,180	1,235,610
84 Residential Total	463	6,496,315	1,517	26,536,955	1,652	164,924,915	2,115	197,958,185	1,456,595

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	Bushnell	16	45,755	32	76,370	38	338,640	54	460,765	0
85.2	Dix	6	27,225	25	86,640	27	837,385	33	951,250	30,855
85.3	Kimball	38	329,785	260	4,074,735	269	24,358,735	307	28,763,255	744,980
85.4	Rural	24	317,580	68	1,652,980	105	107,547,470	129	109,518,030	40,858,655
86	Commercial Total	84	720,345	385	5,890,725	439	133,082,230	523	139,693,300	41,634,490

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	1,518.91	0.80%	630,340	0.91%	414.99
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	30,925.93	16.23%	11,288,035	16.21%	365.00
93. 4G1	37,942.89	19.91%	13,849,160	19.89%	365.00
94. 4G	120,204.00	63.07%	43,874,605	63.00%	365.00
95. Total	190,591.73	100.00%	69,642,140	100.00%	365.40
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	22.19	0.04%	10,985	0.05%	495.04
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	19,369.89	38.35%	7,941,600	38.35%	410.00
102. 4C1	11,267.12	22.31%	4,619,485	22.31%	410.00
103. 4C	19,848.92	39.30%	8,138,125	39.30%	410.00
104. Total	50,508.12	100.00%	20,710,195	100.00%	410.04
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	190,591.73	79.05%	69,642,140	77.08%	365.40
CRP Total	50,508.12	20.95%	20,710,195	22.92%	410.04
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	241,099.85	100.00%	90,352,335	100.00%	374.75

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	0.00	0.00%	0	0.00%	0.00
88. 1G	0.00	0.00%	0	0.00%	0.00
89. 2G1	0.00	0.00%	0	0.00%	0.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	9,578.87	20.71%	3,400,485	20.71%	355.00
93. 4G1	12,106.54	26.18%	4,297,845	26.18%	355.00
94. 4G	24,558.19	53.11%	8,718,145	53.11%	355.00
95. Total	46,243.60	100.00%	16,416,475	100.00%	355.00
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	8,281.89	38.03%	2,857,245	38.02%	345.00
102. 4C1	6,848.76	31.45%	2,362,805	31.44%	345.00
103. 4C	6,649.46	30.53%	2,294,080	30.53%	345.00
104. Total	21,780.11	100.00%	7,514,130	100.00%	345.00
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	46,243.60	67.98%	16,416,475	68.60%	355.00
CRP Total	21,780.11	32.02%	7,514,130	31.40%	345.00
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	68,023.71	100.00%	23,930,605	100.00%	351.80

**2024 County Abstract of Assessment for Real Property, Form 45
Compared with the 2023 Certificate of Taxes Levied Report (CTL)**

53 Kimball

	2023 CTL County Total	2024 Form 45 County Total	Value Difference (2024 form 45 - 2023 CTL)	Percent Change	2024 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	155,746,940	197,958,185	42,211,245	27.10%	1,456,595	26.17%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	27,055,245	33,531,440	6,476,195	23.94%	549,300	21.91%
04. Total Residential (sum lines 1-3)	182,802,185	231,489,625	48,687,440	26.63%	2,005,895	25.54%
05. Commercial	40,852,545	42,482,710	1,630,165	3.99%	810,625	2.01%
06. Industrial	56,132,235	97,210,590	41,078,355	73.18%	40,823,865	0.45%
07. Total Commercial (sum lines 5-6)	96,984,780	139,693,300	42,708,520	44.04%	41,634,490	1.11%
08. Ag-Farmsite Land, Outbuildings	10,576,745	11,843,555	1,266,810	11.98%	264,605	9.48%
09. Minerals	28,207,680	22,778,715	-5,428,965	-19.25	0	-19.25%
10. Non Ag Use Land	106,480	106,480	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	38,890,905	34,728,750	-4,162,155	-10.70%	264,605	-11.38%
12. Irrigated	65,890,600	65,390,370	-500,230	-0.76%		
13. Dryland	103,258,175	105,192,870	1,934,695	1.87%		
14. Grassland	104,795,625	114,282,940	9,487,315	9.05%		
15. Wasteland	0	0	0			
16. Other Agland	0	0	0			
17. Total Agricultural Land	273,944,400	284,866,180	10,921,780	3.99%		
18. Total Value of all Real Property (Locally Assessed)	592,622,270	690,777,855	98,155,585	16.56%	43,904,990	9.15%

2024 Assessment Survey for Kimball County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Two
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$179,638
7.	Adopted budget, or granted budget if different from above:
	\$178,590
8.	Amount of the total assessor's budget set aside for appraisal work:
	\$62,361
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	N/A
10.	Part of the assessor's budget that is dedicated to the computer system:
	None, the computer system is part of the County General Fund.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$11,060
12.	Amount of last year's assessor's budget not used:
	\$19,241

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS and MIPS online.
4.	Are cadastral maps currently being used?
	Yes, in conjunction with gWorks.
5.	If so, who maintains the Cadastral Maps?
	The assessor and her staff.
6.	Does the county have GIS software?
	Yes.
7.	Is GIS available to the public? If so, what is the web address?
	Yes. The web address is https://kimball.gWorks.com
8.	Who maintains the GIS software and maps?
	gWorks and the assessor.
9.	What type of aerial imagery is used in the cyclical review of properties?
	Eagle View (Pictometry)
10.	When was the aerial imagery last updated?
	April, 2022 for Pictometry; 2022 for gWorks

C. Zoning Information

1.	Does the county have zoning?
	Yes
2.	If so, is the zoning countywide?
	Yes

3.	What municipalities in the county are zoned?
	City of Kimball, and the villages of Bushnell and Dix.
4.	When was zoning implemented?
	County zoning was implemented in 2010. It is unknown when the municipalities' zoning was implemented.

D. Contracted Services

1.	Appraisal Services:
	Pritchard & Abbott for oil, gas and mineral interests. Stanard Appraisal for unique commercial/industrial properties and appraisal maintenance.
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS for administrative, CAMA and personal property software; Eagle View Pictometry

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Pritchard & Abbott for oil, gas and mineral interests. Stanard Appraisal for unique commercial/industrial property.
2.	If so, is the appraisal or listing service performed under contract?
	Yes.
3.	What appraisal certifications or qualifications does the County require?
	Expertise in the appraisal of oil, gas and mineral interests. General certification for any additional appraisal activity.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Only for the unique commercial/industrial properties.

2024 Residential Assessment Survey for Kimball County

1.	Valuation data collection done by:														
	The County Assessor and her staff.														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Kimball: all residential parcels within the City of Kimball.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Bushnell: the residential parcels within the village of Bushnell</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Dix: all residential parcels within the village of Dix.</td> </tr> <tr> <td style="text-align: center;">80</td> <td>Rural: the remaining residential parcels not found within the aforementioned valuation groupings, including those that could be called suburban.</td> </tr> <tr> <td style="text-align: center;">AG DW</td> <td>Agricultural dwellings.</td> </tr> <tr> <td style="text-align: center;">AG OB</td> <td>Agricultural outbuildings.</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	10	Kimball: all residential parcels within the City of Kimball.	20	Bushnell: the residential parcels within the village of Bushnell	30	Dix: all residential parcels within the village of Dix.	80	Rural: the remaining residential parcels not found within the aforementioned valuation groupings, including those that could be called suburban.	AG DW	Agricultural dwellings.	AG OB	Agricultural outbuildings.
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80	Rural: the remaining residential parcels not found within the aforementioned valuation groupings, including those that could be called suburban.														
AG DW	Agricultural dwellings.														
AG OB	Agricultural outbuildings.														
3.	List and describe the approach(es) used to estimate the market value of residential properties.														
	The cost approach is exclusively used.														
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?														
	The county utilizes the depreciation tables provided by the CAMA vendor.														
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.														
	No, only mobile homes have a separate depreciation table for the valuation groups.														
6.	Describe the methodology used to determine the residential lot values?														
	A tier approach (based on square foot size) has been developed after reviewing sales data.														
7.	How are rural residential site values developed?														
	Local well companies were contacted by the county assessor to develop well and septic estimates. Electric hookup rates were also researched. From this information, a value for the first acre of the home site was determined.														
8.	Are there form 191 applications on file?														
	No, but may have these in the future.														

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

N/A

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
10	2023	2023	2023	2023
20	2023	2023	2023	2023
30	2023	2023	2023	2023
80	2023	2023	2023	2023
AG DW	2023	2023	2023	2023
AG OB	2022	2022	2023	2023

The inspection is primarily conducted with Eagle View aerial imagery.

2024 Commercial Assessment Survey for Kimball County

1.	Valuation data collection done by:																												
	The County Assessor and staff, and the contracted appraiser when used.																												
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td>Kimball: all commercial properties within the city of Kimball and the commercial properties considered to be suburban, since there is no separate suburban commercial market.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Bushnell: commercial parcels within the village of Bushnell.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Dix: commercial parcels within the village of Dix.</td> </tr> <tr> <td style="text-align: center;">80</td> <td>Rural: all commercial parcels not within the above valuation groupings.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	10	Kimball: all commercial properties within the city of Kimball and the commercial properties considered to be suburban, since there is no separate suburban commercial market.	20	Bushnell: commercial parcels within the village of Bushnell.	30	Dix: commercial parcels within the village of Dix.	80	Rural: all commercial parcels not within the above valuation groupings.															
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80	Rural: all commercial parcels not within the above valuation groupings.																												
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																												
	The cost approach is primarily used.																												
3a.	Describe the process used to determine the value of unique commercial properties.																												
	The County has contracted with Stanard Appraisal to perform unique industrial property appraisals—for example, Clean Harbors.																												
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																												
	The county uses the commercial tables provided by the CAMA vendor.																												
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																												
	No.																												
6.	Describe the methodology used to determine the commercial lot values.																												
	Commercial lot values appeared to be scattered--highway frontage was different from the downtown Kimball area. Therefore they were put in a manageable order and equalized.																												
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Date of Depreciation Tables</u></th> <th><u>Date of Costing</u></th> <th><u>Date of Lot Value Study</u></th> <th><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">10</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2017</td> </tr> <tr> <td style="text-align: center;">20</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2017</td> </tr> <tr> <td style="text-align: center;">30</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2017</td> </tr> <tr> <td style="text-align: center;">80</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2016</td> <td style="text-align: center;">2017</td> <td style="text-align: center;">2017</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	10	2016	2016	2017	2017	20	2016	2016	2017	2017	30	2016	2016	2017	2017	80	2016	2016	2017	2017
<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>																									
10	2016	2016	2017	2017																									
20	2016	2016	2017	2017																									
30	2016	2016	2017	2017																									
80	2016	2016	2017	2017																									

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2024 Agricultural Assessment Survey for Kimball County

1.	Valuation data collection done by:									
	The County Assessor and staff.									
2.	List each market area, and describe the location and the specific characteristics that make each unique.									
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Market Area</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> <th style="text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>This area is in the southern portion of the County, and is bordered by the State of Wyoming on the west and the State of Colorado on the south, and Cheyenne County borders to the east.</td> <td style="text-align: center;">2023</td> </tr> <tr> <td style="text-align: center;">2</td> <td>This Market Area is located in the northern portion of the county. Banner County borders this area to the north and Cheyenne County borders to the east. This area has some of the better irrigated land within the County.</td> <td style="text-align: center;">2023</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	This area is in the southern portion of the County, and is bordered by the State of Wyoming on the west and the State of Colorado on the south, and Cheyenne County borders to the east.	2023	2	This Market Area is located in the northern portion of the county. Banner County borders this area to the north and Cheyenne County borders to the east. This area has some of the better irrigated land within the County.	2023
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>								
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2	This Market Area is located in the northern portion of the county. Banner County borders this area to the north and Cheyenne County borders to the east. This area has some of the better irrigated land within the County.	2023								
	CRP is updated annually by letters sent to taxpayers who currently have CRP contracts that are scheduled to expire (to determine if they will re-enroll in the program). The expiration dates of all contracts are put in MIPS PC Admin and can be queried each year. More of the current contracts of land enrolled in CRP have been identified as CRP in the county. There is a separate land classification designation for CRP grass.									
3.	Describe the process used to determine and monitor market areas.									
	Sales within the agricultural areas are reviewed yearly to determine the need for any changes to the areas' geographic composition or other possible trends.									
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.									
	Primary use of the land is used to distinguish both rural residential and recreational land from agricultural land. Rural residential land (other than the home and first acre) is valued by market comparison with other similar parcels. Recreational use of land has not been seen within the county at this time.									
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?									
	Yes, they are valued the same.									
6.	What separate market analysis has been conducted where intensive use is identified in the county?									
	Kimball County discovered a commercial feedlot, and intensive use acres were classified as such and called feedlot acres (and valued at 75% of market).									
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.									
	There are currently no parcels enrolled in the Wetland Reserve Program.									
7a.	Are any other agricultural subclasses used? If yes, please explain.									
	Grass parcels enrolled in CRP grass are identified as a separate CRP class.									

	<i><u>If your county has special value applications, please answer the following</u></i>
8a.	How many parcels have a special valuation application on file?
	None.
8b.	What process was used to determine if non-agricultural influences exist in the county?
	There are no non-agricultural influences within Kimball County.
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

**2023 Plan of Assessment for Kimball County
Assessment Years 2024, 2025 and 2026**

Date: July 14, 2023

Plan of Assessment Requirements:

Pursuant to Neb. Rev. Stat. §77-1311.02 (2007), on or before June 15th each year, the assessor shall prepare a plan of assessment, (hereinafter referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31st each year, the assessor shall present the plan to the county board of equalization. The assessor may amend the plan, if necessary, after the budget is approved by the county board of commissioners. A copy of the plan and any amendments thereto shall be mailed to the Department of Property Assessment and Taxation on or before October 31st of each year.

General Description of Real Property in Kimball County:

According to the 2023 County Abstract, Kimball County consists of the following real property types:

<u>Base</u>	<u>Parcels</u>	<u>% of Total Parcels</u>	<u>% of Taxable Value</u>
Residential	2102	41.46	26.29
Commercial	517	10.20	6.89
Industrial	11	.21	9.47
Recreational	0	0	0
Minerals	475	9.37	4.76
Agricultural	1965	38.76	52.58

Kimball County has 587,471.12 acres of agricultural land; comprised of 6.82% irrigated land, 40.64% dryland, and 52.54% grassland.

New Property: For assessment year 2023, new city building permits and/or Information Statements were filed for new property construction/additions in the county. Our yearly pickup work incorporated these permits and Information Statements and included newly constructed buildings, improvements, removed or deteriorated improvements, updating land uses, etc. Kimball County had an estimated \$15,468,655 in growth for 2023.

For more information see 2023 Reports & Opinions, Abstract, and Assessor Survey.

Current Resources:

Staff:

Deputy Assessor and two clerks (one position vacant late April, 2023).

Assessment Actions Planned for Assessment Year 2024:

Residential Property:

The 6-year review process will continue this year. We will finish up the outbuilding reappraisal from 2023.

Changes will be noted in the attachment tab in the CAMA software. For properties with changes, new pictures will be taken, any necessary measurements will be obtained along with collection of new data and any characteristic changes made to the property. Necessary adjustments to valuation will be made once the review is completed. New construction will be assigned a value as per percentage of completion as of January 1st of the assessment year.

Pickup work is continuous based upon any discovery of property changes. The Assessor's office obtains building permits from the City of Kimball and gathers information from the local newspaper, EagleView Pictometry, sales listings, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31st as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted in the attachment tab in the CAMA software. If the property owner is at home, data collectors will ask whether any other changes have been made to the property and review the interior to determine the condition of the home. If the owner is not home a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed.

Residential real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property and adjusted as necessary to reflect market values. Sale questionnaires are sent out (to both grantors and grantees) on every transfer to collect information concerning the sale and any changes to the property.

Commercial Property:

This year will include a complete commercial and industrial reappraisal, with new cost tables and depreciation.

Pickup work is continuous based upon any discovery of property changes. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, EagleView Pictometry, sales listings, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31st as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted in the attachment tab in the CAMA software. If the property owner is present, data collectors will ask whether any other changes have been made to the property and review the interior to determine the condition of the property. If the owner is not at the location a

questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed. New construction will be assigned a value as per percentage of completion as of January 1 of the assessment year.

Commercial real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property. Sale questionnaires are sent out (to both grantors and grantees) on every transfer to collect information concerning the sale.

Agricultural Land:

Land use review is continuous based upon any discovery of property changes. Letters are sent to landowners with expiring CRP Contracts for updates on land use. Once verified, changes will be made as needed to maintain accuracy on all land usage.

As real estate transfers are received, we send out a questionnaire (to both grantors and grantees) confirming the land use. We send letters to all landowners on the list and request an FSA map. Many of the landowners provide this. We then update our records with this information. We also use GIS imagery, EagleView Pictometry, and field inspections.

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

Assessment Actions Planned for Assessment Year 2025:

Residential Property:

The 6-year review process will continue this year with the review of Rural Residential properties.

Changes will be noted in the attachment tab in the CAMA software. For properties with changes, new pictures will be taken, any necessary measurements will be obtained along with collection of new data and any characteristic changes made to the property. Necessary adjustments to valuation will be made once the review is completed. New construction will be assigned a value as per percentage of completion as of January 1st of the assessment year.

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Residential real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property and adjusted as necessary to reflect market values. Sale questionnaires are sent out (to both grantors and grantees) on every transfer to collect information concerning the sale.

Commercial Property:

Pickup work is continuous based upon any discovery of property changes. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, EagleView Pictometry, sales listings, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31st as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted in the attachment tab in the CAMA software. If the property owner is present, data collectors will ask whether any other changes have been made to the property and review the interior to determine the condition of the property. If the owner is not at the location a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed. New construction will be assigned a value as per percentage of completion as of January 1st of the assessment year.

Commercial real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property. Sale questionnaires are sent out (to both grantors and grantees) on every transfer to collect information concerning the sale.

Agricultural Land:

Land use verification will coincide with the Rural Residential review. Agricultural land will be reviewed using GIS, EagleView Pictometry, and current FSA maps to verify correct land use. Letters are sent to landowners with expiring CRP Contracts for updates on land use. Once verified, changes will be made as needed to maintain accuracy on all land usage.

As real estate transfers are received, we send out a questionnaire (to both grantors and grantees) confirming the land use. We send a letter to all landowners on the list and request an FSA map. Many of the landowners provide this. We then update our records with this information. We also use GIS imagery, EagleView Pictometry, and field inspections.

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

Assessment Actions Planned for Assessment Year 2026:

The 6-year review process will continue this year with the review of Rural Residential properties.

Changes will be noted in the attachment tab in the CAMA software. For properties with changes, new pictures will be taken, any necessary measurements will be obtained along with collection of new data and any characteristic changes made to the property. Necessary adjustments to valuation will be made once the review is completed. New construction will be assigned a value as per percentage of completion as of January 1st of the assessment year.

Pickup work is continuous based upon any discovery of property changes. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, EagleView Pictometry, sales listings, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31st

as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted in the attachment tab in the CAMA software. If the property owner is at home, data collectors will ask whether any other changes have been made to the property and review the interior to determine the condition of the home. If the owner is not home a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed.

Residential real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property and adjusted as necessary to reflect market values. Sale questionnaires are sent out (to both grantors and grantees) on every transfer to collect information concerning the sale.

Commercial Property:

Pickup work is continuous based upon any discovery of property changes. The Assessor's office obtains building permits from the City of Kimball, gathers information from the local newspaper, EagleView Pictometry, sales listings, and records observations concerning changes to real estate to identify potential pickup work. The property is visited as close to December 31st as possible. New pictures will be taken and compared with the old pictures in the file. Changes will be noted in the attachment tab in the CAMA software. If the property owner is present, data collectors will ask whether any other changes have been made to the property and review the interior to determine the condition of the property. If the owner is not at the location a questionnaire will be left along with a follow-up visit scheduled. Necessary adjustments to valuation will be made once the review is completed. New construction will be assigned a value as per percentage of completion as of January 1st of the assessment year.

Commercial real estate sales will continue to be monitored for the median level. Ratio studies will be conducted for each class and subclass of property. Sale questionnaires are sent out (to both grantors and grantees) on every transfer to collect information concerning the sale.

Agricultural Land:

Land use verification will coincide with the Rural Residential review. Agricultural land will be reviewed using GIS, EagleView Pictometry, and current FSA maps to verify correct land use. Letters are sent to landowners with expiring CRP Contracts for updates on land use. Once verified, changes will be made as needed to maintain accuracy on all land usage.

As real estate transfers are received, we send out a questionnaire (to both grantors and grantees) confirming the land use. We send a letter to all landowners on the list and request an FSA map. Many of them provide this. We then update our records with this information. We also use GIS imagery, EagleView Pictometry, and field inspections to try to determine land use.

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

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

1. Personal Property: Assist taxpayers with personal property schedules. The option to file personal property online was added in 2020. Prepare notices of failure to file, penalties, unsigned returns, etc. as required.
2. Homestead Exemption Program: Assist applicants with forms. Send reminders or telephone previous year applicants that haven't filed by June 15th. Process the applications, enter data into the State's Centurion website and mail applications to the State.
3. Annually prepare and file administrative reports as required by Nebraska State Statutes with the Property Tax Administrator including:
 - Real Property Abstract
 - Annual Plan of Assessment
 - Assessor Survey
 - School District Taxable Value Report
 - Average Residential Value for Homestead Exemption purposes
 - Homestead Exemption Tax Loss Report
 - Certificate of Taxes Levied Report
4. Permissive Exemptions: administer annual filings of applications for new or continued exempt use, review and make recommendations to the county board of equalization.
5. Annual review of government owned property not used for a public purpose and send notice of intent to tax.
6. Certify values to Political Subdivisions.
7. Record maintenance, mapping updates, and ownership changes.
8. On or before June 1st send Notices of Valuation Change to property owners of record as of May 20th.
9. Centrally Assessed: review of valuations of entities as certified by PAD for railroad and public service entities. Establish assessment records for each subdivision taxed to each company and tax billing for tax list provided to the County Treasurer.
10. Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.
11. Tax Lists: prepare and certify tax lists to county treasurer for real property, personal property, and centrally assessed property.
12. Tax List Corrections: prepare tax list correction documents for county board of equalization approval.
13. Annual Inventory: update report designating personal property of the assessor's office by August 25th each year.
14. County Board of Equalization: attend all County Board of Equalization meetings. Assemble and provide information for valuation protests.
15. TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC.
16. TERC Statewide Equalization – attend hearings if applicable to county, defend values and/or implement orders of the TERC.
17. Pull real estate cards, make copies, and answer questions in person, over the phone or through email. Among those we assist are appraisers, realtors, lending institutions, property owners, attorneys, surveyors, general public and other county offices.
18. Made the online link <https://nebraskaassessoronline.us> available in 2022.
19. Education: Assessor and Deputy Assessor must attend meetings, workshops and educational classes to obtain required hours of continuing education to maintain certification.
20. Assign 911 addresses for all properties in Kimball County in coordination with gWorks using the Master Street Address Guide (MSAG) database. Maintain and update 911 maps.

Conclusion:

We strive to operate a well-organized, non-adversarial, congenial office that serves the public and educates them about the assessment process. Our aim is equalization and uniformity of valuation of all property in the county and completing the duties and responsibilities required of the assessor by Nebraska Statutes, Regulations and Directives.

Respectfully submitted to the Kimball County Board of Equalization:

Sherry Winstrom
Kimball County Assessor
July 18, 2023