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DEPARTMENT OF REVENUE

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

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

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

For the Tax Commissioner

A handwritten signature in cursive script that reads "Sarah Scott".

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

cc: Monica McManigal, Knox 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.

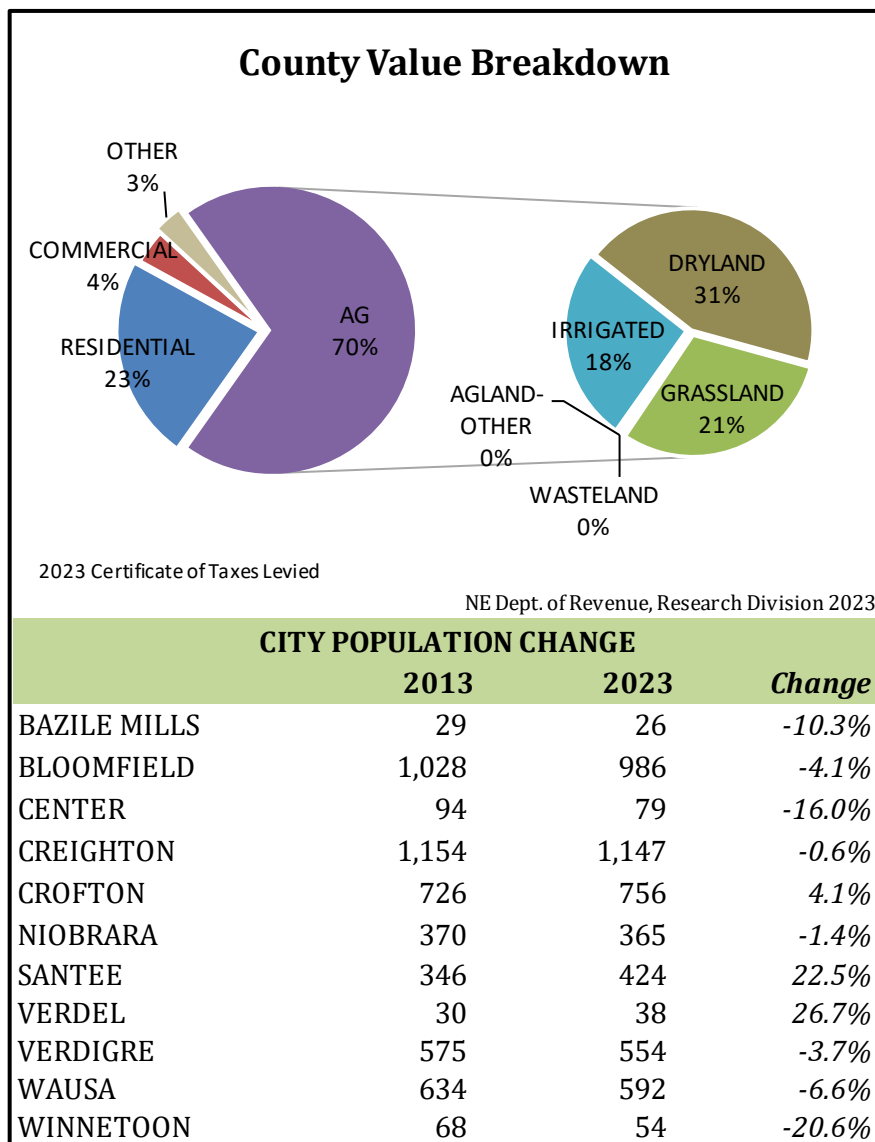
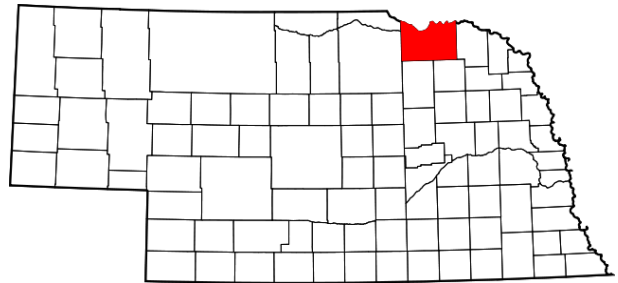
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 1,108 square miles, Knox County has 8,336 residents, per the Census Bureau Quick Facts for 2024, a slight population increase from the 2023 U.S. Census. Reports indicate that 76% of county residents are homeowners and 88% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$92,638 (2023 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Knox County are located in and around Bloomfield and Creighton. According to the latest information available from the U.S. Census Bureau, there are 257 employer establishments with total employment of 1,604, a 2% decrease in employment, from 2019.

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

poultry and eggs (USDA AgCensus).

2024 Residential Correlation for Knox County

Assessment Actions

Bloomfield, Center, Verdigre, Winnetoon, Bazile Mills and Creighton were reviewed for the 2024 assessment year. Updated costing and depreciation tables were implemented in the reviewed valuation groups. A lot study was conducted for all valuation groups. A 7% increase to improvements was made to Niobrara. A 2% increase to improvements was made to Bloomfield.

A 5% increase to improvements was implemented to rural properties in Market Area 1 and 3 and lowered 5% in Market Area 2. Rural site values were increased to \$3500 per acre.

The county assessor completed routine maintenance and pick-up work.

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.

Sales qualification and verification processes are reviewed to determine if all arm's length sales are made available for measurement purposes. The sales usability rate for the residential class is near the statewide average. The county assessor provides documented reasons for all sales that are disqualified. The review revealed that no apparent bias exists in the qualification determination and that all arm's length transactions have been made available for measurement purposes.

Valuation groups are reviewed to ensure that economic differences are adequately identified and stratified. Knox county consists of twelve valuation groups primarily based on the assessor locations within the county. The valuation groups that have an insufficient number of sales are subject to the same appraisal techniques as the acceptable valuation groups.

The county assessor has a systematic review schedule, and a tracking file of the areas that are reviewed each year in order to remain in compliance with the six-year inspection and review cycle. Inspection dates range from 2018-2023. The land to building ratio indicate that lot values are low. Lot values are reviewed and updated within the six-year review cycle, dated 2024. Costing tables are dated 2021 except for Rural. Rural costing is dated 2017. Depreciation tables range from 2022-2024.

The county assessor has a written methodology on file.

2024 Residential Correlation for Knox County

Description of Analysis

There are 12 valuation groups utilized in the residential class based on the county assessor locations.

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

The statistical sample in the residential class consists of 202 sales, with the median within the acceptable range, the mean and weighted mean are low. The COD is within the range recommended by IAAO, and the PRD is high. Ten of the twelve valuation groups are represented and all with sufficient sales have a median within the acceptable range. Valuation Groups 3 and 5 have insufficient sample sizes for measurement purposes.

Review 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 sales file changed at a higher rate than the abstract. This does support a sales bias; however, the abstract does contain changes that affect the unsold population and supports a level of value within the acceptable range.

Equalization and Quality of Assessment

A review of the statistics with sufficient sales and the assessment practices suggests that the assessments within the county are valued within the acceptable range and are therefore equalized. Residential property is in compliance with generally accepted mass appraisal techniques.

2024 Residential Correlation for Knox County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	30	94.48	87.75	79.55	15.44	110.31
3	2	61.49	61.49	46.27	37.11	132.89
5	1	95.86	95.86	95.86	00.00	100.00
10	40	95.10	92.97	84.41	14.64	110.14
15	27	92.04	91.26	90.00	10.00	101.40
20	32	91.64	86.94	87.32	15.02	99.56
30	10	92.60	91.05	90.64	10.30	100.45
35	18	92.68	89.97	86.65	13.52	103.83
45	14	95.22	96.09	91.67	08.73	104.82
50	28	93.03	88.53	84.29	11.96	105.03
<u>ALL</u>	<u>202</u>	93.51	89.95	85.78	13.32	104.86

Level of Value

Based on analysis of all available information, the level of value for the residential property in Knox County is 94%.

2024 Commercial Correlation for Knox County

Assessment Actions

An increase of 3% to improvements for Crofton was implemented for 2024 assessment year. Pick-up work and general maintenance were completed for the commercial class.

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 sales usability rate for the commercial class is near the statewide average. The county assessor provides documented reasons for all sales that are disqualified. The review revealed that no apparent bias exists in the qualification determination and that all arm's length transactions have been made available for measurement purposes. There are eleven commercial valuation groups in Knox County. All valuation groups lack a sufficient sample of sales. The Property Assessment Division's (Division's) analysis is limited to the overall class.

The county assessor is current and in compliance with the six-year inspection and review cycle. The county assessor has a systematic review schedule, a tracking file of the areas that are reviewed each year. The entire commercial class was inspected in 2018 and 2019. Lot values were reviewed and updated in 2021. Depreciation tables are dated 2021 and costing tables are dated 2020.

Description of Analysis

There are 11 valuation groups utilized in the commercial class.

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

2024 Commercial Correlation for Knox County

The statistical sample in the commercial class consists of 28 sales. Two of the three measures of central tendency are within acceptable range, the weighted mean is low. The COD is within the acceptable range recommended by IAAO, the PRD is high. Further analysis of the overall statistics shows the removal of the two most extreme outlier ratios will improve the qualitative measures, bringing the PRD within acceptable range.

Review of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) supports the reported actions of the county assessor.

Equalization and Quality of Assessment

Based on the review of all available information and the statistical profile, commercial values within the class are uniformly applied. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	6	94.05	90.56	100.52	11.00	90.09
3	1	99.59	99.59	99.59	00.00	100.00
10	9	92.34	102.70	87.78	22.66	117.00
15	5	93.23	88.60	84.97	11.24	104.27
35	2	87.05	87.05	77.53	18.22	112.28
45	3	97.30	88.52	90.77	14.29	97.52
50	2	93.98	93.98	97.32	12.09	96.57
<u> </u> ALL <u> </u>	28	94.23	94.21	89.59	15.55	105.16

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Knox County is 94%.

2024 Agricultural Correlation for Knox County

Assessment Actions

Irrigated land was increased between 19% and 26% and dryland increased between 30% and 36% depending on Land Capability Group (LCG), and grassland was increased 50% in Market Area 1. Irrigated land was increased 6% to 9% and dryland was increased 16% to 18% depending on LCG, grassland was increased 23%, CRP was increased 27% to 28%, and timber was increased 8% in Market Area 2. Irrigated land was increased 10% to 12% depending on LCG, dryland was increased 30%, grassland was increased 50%, and timber was increased 8% in Market Area 3.

The county assessor completed routine maintenance and pick-up work.

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 sales usability rate for the agricultural class is below the statewide average. A review of the non-qualified sales revealed the majority are family and adjacent landowner sales. The county assessor provides documented reasons for all sales that are disqualified. The review revealed that no apparent bias exists in the qualification determination and that all arm's length transactions have been made available for measurement purposes.

Three agricultural market areas are used in Knox County for analyzing agricultural sales. Market areas were established by factors such as soil type, irrigation potential, land use and topography. Each year, the assessor plots all sales on the county map and monitor market areas in each established area.

The county assessor is current and in compliance with the six-year inspection and review cycle. The county assessor has a systematic review schedule, a tracking file of the areas that are reviewed each year. The depreciation for the agricultural dwellings and outbuildings is dated 2022. The costing is dated 2017. Feedlots have been identified by the county assessor as intensive use. Land use review ranges from 2017 to 2022. The county assessor is working on identifying enrolled acres in the Conservation Reserve Program (CRP). The county assessor sends a letter including a sales questionnaire to identify CRP and land use, however, receives little feedback.

No information exists that would meet the need to apply special value. All sales and surrounding areas are reviewed.

Description of Analysis

The statistical sample for the agricultural class includes 69 qualified sales. Two of the three measures of central tendency are within the acceptable range, the weighted mean is low. All

2024 Agricultural Correlation for Knox County

market areas have medians within the acceptable range. A review of each class by 80% Majority Land Use (MLU) indicates that most sales are grassland sales, and the median is within the acceptable range. There are few sales of dryland and irrigated for measurement purposes. Review of the irrigated land, dryland and grassland in all market areas compared to the surrounding counties indicates that the agricultural land values used in Knox County are comparable with surrounding counties.

Comparison of the 2024 County Abstract of Assessment for Real Property, Form 45 Compared with the 2023 Certificate of Taxes Levied Report (CTL) support that the values were uniformly applied to the agricultural class and accurately reflect the assessment actions reported by the County Assessor.

Equalization and Quality of Assessment

Agricultural land values are equalized at uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Knox County complies with generally accepted mass appraisal techniques. Agricultural improvements are equalized and assessed at the statutory level.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	7	82.96	82.68	79.34	19.79	104.21
1	3	87.61	100.81	93.08	18.61	108.30
2	3	69.58	68.20	68.62	17.62	99.39
3	1	71.76	71.76	71.76	00.00	100.00
<u>Dry</u>						
County	9	71.07	69.19	64.05	23.01	108.02
1	4	70.11	70.26	65.12	08.87	107.89
2	4	71.39	67.65	57.86	42.82	116.92
3	1	71.07	71.07	71.07	00.00	100.00
<u>Grass</u>						
County	34	68.66	68.57	66.03	25.15	103.85
1	2	40.09	40.09	39.83	01.85	100.65
2	31	69.50	70.94	69.66	23.74	101.84
3	1	52.26	52.26	52.26	00.00	100.00
<u>ALL</u>	69	69.34	68.89	64.54	25.71	106.74

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Knox County is 69%.

2024 Opinions of the Property Tax Administrator for Knox County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	69	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 Knox County

Residential Real Property - Current

Number of Sales	202	Median	93.51
Total Sales Price	\$34,981,535	Mean	89.95
Total Adj. Sales Price	\$34,981,535	Wgt. Mean	85.78
Total Assessed Value	\$30,007,490	Average Assessed Value of the Base	\$87,131
Avg. Adj. Sales Price	\$173,176	Avg. Assessed Value	\$148,552

Confidence Interval - Current

95% Median C.I	89.45 to 95.00
95% Wgt. Mean C.I	82.93 to 88.63
95% Mean C.I	87.80 to 92.10
% of Value of the Class of all Real Property Value in the County	16.69
% of Records Sold in the Study Period	3.77
% of Value Sold in the Study Period	6.42

Residential Real Property - History

Year	Number of Sales	LOV	Median
2023	211	94	94.33
2022	218	94	93.63
2021	197	93	92.79
2020	198	93	93.20

2024 Commission Summary for Knox County

Commercial Real Property - Current

Number of Sales	28	Median	94.23
Total Sales Price	\$2,090,450	Mean	94.21
Total Adj. Sales Price	\$2,090,450	Wgt. Mean	89.59
Total Assessed Value	\$1,872,880	Average Assessed Value of the Base	\$142,337
Avg. Adj. Sales Price	\$74,659	Avg. Assessed Value	\$66,889

Confidence Interval - Current

95% Median C.I	87.72 to 101.35
95% Wgt. Mean C.I	78.31 to 100.88
95% Mean C.I	85.92 to 102.50
% of Value of the Class of all Real Property Value in the County	3.27
% of Records Sold in the Study Period	4.35
% of Value Sold in the Study Period	2.04

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2023	28	96	96.01
2022	23	97	96.95
2021	13	100	98.44
2020	21	100	96.34

**54 Knox
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 : 202
 Total Sales Price : 34,981,535
 Total Adj. Sales Price : 34,981,535
 Total Assessed Value : 30,007,490
 Avg. Adj. Sales Price : 173,176
 Avg. Assessed Value : 148,552

MEDIAN : 94
 WGT. MEAN : 86
 MEAN : 90
 COD : 13.32
 PRD : 104.86

COV : 17.33
 STD : 15.59
 Avg. Abs. Dev : 12.46
 MAX Sales Ratio : 140.05
 MIN Sales Ratio : 38.67

95% Median C.I. : 89.45 to 95.00
 95% Wgt. Mean C.I. : 82.93 to 88.63
 95% Mean C.I. : 87.80 to 92.10

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	22	95.77	95.15	94.44	09.07	100.75	68.16	114.20	89.34 to 102.49	181,341	171,252	
01-JAN-22 To 31-MAR-22	12	94.43	94.82	94.55	08.23	100.29	72.07	110.26	88.76 to 105.18	157,360	148,788	
01-APR-22 To 30-JUN-22	31	98.27	94.42	89.11	13.44	105.96	62.41	140.05	85.63 to 105.12	202,600	180,530	
01-JUL-22 To 30-SEP-22	28	94.11	91.51	88.60	08.45	103.28	69.00	115.61	84.58 to 95.86	162,774	144,216	
01-OCT-22 To 31-DEC-22	28	92.49	88.55	79.51	15.84	111.37	38.67	118.74	79.70 to 97.38	138,852	110,404	
01-JAN-23 To 31-MAR-23	24	89.42	88.58	84.39	13.57	104.97	63.39	118.72	77.82 to 97.70	142,517	120,266	
01-APR-23 To 30-JUN-23	30	83.96	84.91	80.80	16.52	105.09	45.02	113.00	72.86 to 95.02	185,737	150,081	
01-JUL-23 To 30-SEP-23	27	83.71	85.09	80.59	16.33	105.58	61.63	123.50	71.12 to 97.66	199,448	160,736	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	93	95.15	93.77	90.86	10.50	103.20	62.41	140.05	93.61 to 97.03	179,743	163,306	
01-OCT-22 To 30-SEP-23	109	86.79	86.70	81.14	15.88	106.85	38.67	123.50	80.69 to 93.42	167,573	135,963	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	99	94.69	91.98	87.34	12.27	105.31	38.67	140.05	93.28 to 95.86	167,823	146,578	
<u>ALL</u>	202	93.51	89.95	85.78	13.32	104.86	38.67	140.05	89.45 to 95.00	173,176	148,552	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	30	94.48	87.75	79.55	15.44	110.31	61.56	113.00	75.31 to 99.60	132,853	105,689	
3	2	61.49	61.49	46.27	37.11	132.89	38.67	84.31	N/A	225,000	104,113	
5	1	95.86	95.86	95.86	00.00	100.00	95.86	95.86	N/A	35,000	33,550	
10	40	95.10	92.97	84.41	14.64	110.14	45.02	140.05	87.43 to 100.88	109,188	92,164	
15	27	92.04	91.26	90.00	10.00	101.40	68.03	114.08	83.71 to 97.17	160,337	144,307	
20	32	91.64	86.94	87.32	15.02	99.56	61.63	114.20	77.87 to 95.95	373,631	326,263	
30	10	92.60	91.05	90.64	10.30	100.45	71.12	113.85	80.69 to 101.39	86,800	78,676	
35	18	92.68	89.97	86.65	13.52	103.83	63.06	113.34	73.61 to 102.49	258,932	224,365	
45	14	95.22	96.09	91.67	08.73	104.82	82.45	114.84	86.49 to 110.26	94,110	86,273	
50	28	93.03	88.53	84.29	11.96	105.03	67.31	118.74	78.68 to 96.39	107,565	90,665	
<u>ALL</u>	202	93.51	89.95	85.78	13.32	104.86	38.67	140.05	89.45 to 95.00	173,176	148,552	

**54 Knox
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 : 202	MEDIAN : 94	COV : 17.33	95% Median C.I. : 89.45 to 95.00
Total Sales Price : 34,981,535	WGT. MEAN : 86	STD : 15.59	95% Wgt. Mean C.I. : 82.93 to 88.63
Total Adj. Sales Price : 34,981,535	MEAN : 90	Avg. Abs. Dev : 12.46	95% Mean C.I. : 87.80 to 92.10
Total Assessed Value : 30,007,490			
Avg. Adj. Sales Price : 173,176	COD : 13.32	MAX Sales Ratio : 140.05	
Avg. Assessed Value : 148,552	PRD : 104.86	MIN Sales Ratio : 38.67	

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	170	93.66	90.52	84.98	13.02	106.52	38.67	140.05	89.45 to 95.18	135,443	115,100
06	32	91.64	86.94	87.32	15.02	99.56	61.63	114.20	77.87 to 95.95	373,631	326,263
07											
<u>ALL</u>	<u>202</u>	<u>93.51</u>	<u>89.95</u>	<u>85.78</u>	<u>13.32</u>	<u>104.86</u>	<u>38.67</u>	<u>140.05</u>	<u>89.45 to 95.00</u>	<u>173,176</u>	<u>148,552</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	8	108.24	103.62	103.25	08.92	100.36	71.12	114.84	71.12 to 114.84	21,706	22,411
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	202	93.51	89.95	85.78	13.32	104.86	38.67	140.05	89.45 to 95.00	173,176	148,552
Greater Than 14,999	202	93.51	89.95	85.78	13.32	104.86	38.67	140.05	89.45 to 95.00	173,176	148,552
Greater Than 29,999	194	92.96	89.39	85.69	13.25	104.32	38.67	140.05	88.31 to 94.73	179,422	153,754
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	8	108.24	103.62	103.25	08.92	100.36	71.12	114.84	71.12 to 114.84	21,706	22,411
30,000 TO 59,999	22	100.21	101.38	100.46	08.61	100.92	67.08	123.50	95.86 to 106.25	45,661	45,873
60,000 TO 99,999	51	97.42	96.45	96.24	09.21	100.22	68.03	140.05	93.71 to 99.60	76,727	73,838
100,000 TO 149,999	28	85.09	86.11	86.19	10.96	99.91	63.39	108.34	81.52 to 94.06	125,571	108,224
150,000 TO 249,999	48	83.92	84.99	84.90	14.92	100.11	60.54	113.34	75.93 to 93.42	182,377	154,846
250,000 TO 499,999	36	78.89	80.77	79.93	17.85	101.05	38.67	114.20	72.27 to 92.07	337,814	270,011
500,000 TO 999,999	9	91.59	88.22	89.21	12.27	98.89	66.08	108.18	78.07 to 99.02	606,544	541,104
1,000,000 +											
<u>ALL</u>	<u>202</u>	<u>93.51</u>	<u>89.95</u>	<u>85.78</u>	<u>13.32</u>	<u>104.86</u>	<u>38.67</u>	<u>140.05</u>	<u>89.45 to 95.00</u>	<u>173,176</u>	<u>148,552</u>

54 Knox
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 : 28
Total Sales Price : 2,090,450
Total Adj. Sales Price : 2,090,450
Total Assessed Value : 1,872,880
Avg. Adj. Sales Price : 74,659
Avg. Assessed Value : 66,889

MEDIAN : 94
WGT. MEAN : 90
MEAN : 94
COD : 15.55
PRD : 105.16

COV : 22.69
STD : 21.38
Avg. Abs. Dev : 14.65
MAX Sales Ratio : 150.53
MIN Sales Ratio : 57.66

95% Median C.I. : 87.72 to 101.35
95% Wgt. Mean C.I. : 78.31 to 100.88
95% Mean C.I. : 85.92 to 102.50

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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	98.59	98.59	98.59	00.00	100.00	98.59	98.59	N/A	150,000	147,880
01-JAN-21 To 31-MAR-21	3	84.22	87.38	86.49	12.68	101.03	72.94	104.97	N/A	92,000	79,572
01-APR-21 To 30-JUN-21	5	97.84	100.86	84.42	19.17	119.47	64.46	150.53	N/A	56,550	47,738
01-JUL-21 To 30-SEP-21	1	101.35	101.35	101.35	00.00	100.00	101.35	101.35	N/A	30,000	30,405
01-OCT-21 To 31-DEC-21	4	105.38	104.70	93.27	23.17	112.25	57.66	150.37	N/A	36,050	33,624
01-JAN-22 To 31-MAR-22	2	70.25	70.25	70.74	01.34	99.31	69.31	71.19	N/A	197,500	139,703
01-APR-22 To 30-JUN-22	4	99.89	100.67	106.47	05.42	94.55	93.23	109.67	N/A	121,125	128,964
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	1	92.34	92.34	92.34	00.00	100.00	92.34	92.34	N/A	32,000	29,550
01-APR-23 To 30-JUN-23	3	90.10	92.69	94.33	08.40	98.26	82.62	105.34	N/A	48,333	45,593
01-JUL-23 To 30-SEP-23	4	90.30	84.78	80.20	10.28	105.71	63.28	95.22	N/A	37,750	30,276
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	10	98.22	96.64	88.76	14.63	108.88	64.46	150.53	72.94 to 104.97	73,875	65,569
01-OCT-21 To 30-SEP-22	10	99.89	96.20	90.82	18.48	105.92	57.66	150.37	69.31 to 109.67	102,370	92,976
01-OCT-22 To 30-SEP-23	8	91.22	88.69	87.63	08.51	101.21	63.28	105.34	63.28 to 105.34	41,000	35,929
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	13	99.59	98.97	87.63	19.23	112.94	57.66	150.53	72.94 to 107.86	56,381	49,408
01-JAN-22 To 31-DEC-22	6	95.27	90.53	90.42	13.25	100.12	69.31	109.67	69.31 to 109.67	146,583	132,543
<u>ALL</u>	28	94.23	94.21	89.59	15.55	105.16	57.66	150.53	87.72 to 101.35	74,659	66,889

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	6	94.05	90.56	100.52	11.00	90.09	57.66	109.67	57.66 to 109.67	92,533	93,011
3	1	99.59	99.59	99.59	00.00	100.00	99.59	99.59	N/A	28,000	27,885
10	9	92.34	102.70	87.78	22.66	117.00	69.31	150.53	72.94 to 150.37	42,361	37,184
15	5	93.23	88.60	84.97	11.24	104.27	64.46	102.48	N/A	88,700	75,370
35	2	87.05	87.05	77.53	18.22	112.28	71.19	102.90	N/A	187,500	145,370
45	3	97.30	88.52	90.77	14.29	97.52	63.28	104.97	N/A	74,167	67,322
50	2	93.98	93.98	97.32	12.09	96.57	82.62	105.34	N/A	42,500	41,360
<u>ALL</u>	28	94.23	94.21	89.59	15.55	105.16	57.66	150.53	87.72 to 101.35	74,659	66,889

54 Knox
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 : 28
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 Total Assessed Value : 1,872,880
 Avg. Adj. Sales Price : 74,659
 Avg. Assessed Value : 66,889

MEDIAN : 94
 WGT. MEAN : 90
 MEAN : 94
 COD : 15.55
 PRD : 105.16

COV : 22.69
 STD : 21.38
 Avg. Abs. Dev : 14.65
 MAX Sales Ratio : 150.53
 MIN Sales Ratio : 57.66

95% Median C.I. : 87.72 to 101.35
 95% Wgt. Mean C.I. : 78.31 to 100.88
 95% Mean C.I. : 85.92 to 102.50

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	28	94.23	94.21	89.59	15.55	105.16	57.66	150.53	87.72 to 101.35	74,659	66,889
04											
<u>ALL</u>	28	94.23	94.21	89.59	15.55	105.16	57.66	150.53	87.72 to 101.35	74,659	66,889

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	107.86	107.86	107.86	00.00	100.00	107.86	107.86	N/A	7,000	7,550
Less Than 30,000	7	99.59	111.74	109.55	19.36	102.00	87.72	150.53	87.72 to 150.53	21,321	23,359
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	28	94.23	94.21	89.59	15.55	105.16	57.66	150.53	87.72 to 101.35	74,659	66,889
Greater Than 14,999	27	93.23	93.70	89.53	15.71	104.66	57.66	150.53	84.22 to 101.35	77,165	69,086
Greater Than 29,999	21	92.34	88.36	88.06	13.82	100.34	57.66	109.67	72.94 to 101.35	92,438	81,399
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	107.86	107.86	107.86	00.00	100.00	107.86	107.86	N/A	7,000	7,550
15,000 TO 29,999	6	96.41	112.39	109.64	21.90	102.51	87.72	150.53	87.72 to 150.53	23,708	25,993
30,000 TO 59,999	9	95.22	91.86	91.95	09.63	99.90	57.66	105.34	82.62 to 102.48	40,022	36,802
60,000 TO 99,999	7	90.10	87.44	87.61	14.01	99.81	63.28	104.97	63.28 to 104.97	75,500	66,149
100,000 TO 149,999	2	68.70	68.70	68.08	06.17	100.91	64.46	72.94	N/A	128,750	87,658
150,000 TO 249,999	1	98.59	98.59	98.59	00.00	100.00	98.59	98.59	N/A	150,000	147,880
250,000 TO 499,999	2	90.43	90.43	91.77	21.28	98.54	71.19	109.67	N/A	322,500	295,955
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	28	94.23	94.21	89.59	15.55	105.16	57.66	150.53	87.72 to 101.35	74,659	66,889

54 Knox
COMMERCIAL

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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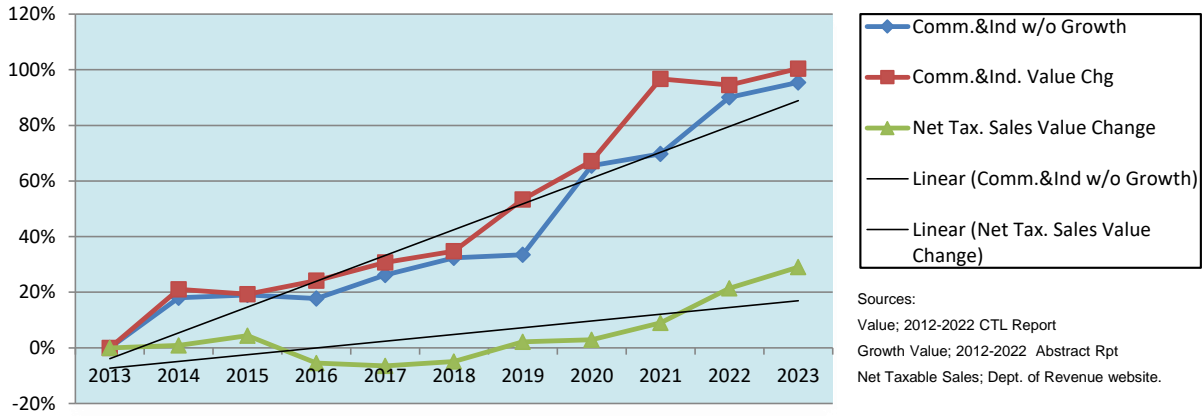
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 95% Wgt. Mean C.I. : 78.31 to 100.88
 95% Mean C.I. : 85.92 to 102.50

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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
326	1	84.22	84.22	84.22	00.00	100.00	84.22	84.22	N/A	76,000	64,005
344	1	150.53	150.53	150.53	00.00	100.00	150.53	150.53	N/A	25,250	38,010
349	1	72.94	72.94	72.94	00.00	100.00	72.94	72.94	N/A	110,000	80,235
352	1	98.59	98.59	98.59	00.00	100.00	98.59	98.59	N/A	150,000	147,880
353	5	97.84	90.42	90.76	11.09	99.63	57.66	102.90	N/A	44,840	40,696
381	1	102.48	102.48	102.48	00.00	100.00	102.48	102.48	N/A	50,000	51,240
384	2	129.12	129.12	136.84	16.47	94.36	107.86	150.37	N/A	11,000	15,053
406	2	99.11	99.11	101.04	06.29	98.09	92.88	105.34	N/A	42,000	42,435
434	1	90.10	90.10	90.10	00.00	100.00	90.10	90.10	N/A	60,000	54,060
442	5	91.86	88.46	89.17	12.77	99.20	63.28	104.97	N/A	50,600	45,118
447	1	69.31	69.31	69.31	00.00	100.00	69.31	69.31	N/A	95,000	65,840
494	1	71.19	71.19	71.19	00.00	100.00	71.19	71.19	N/A	300,000	213,565
528	2	78.85	78.85	67.90	18.25	116.13	64.46	93.23	N/A	83,750	56,863
530	1	95.22	95.22	95.22	00.00	100.00	95.22	95.22	N/A	34,000	32,375
532	1	87.72	87.72	87.72	00.00	100.00	87.72	87.72	N/A	25,000	21,930
542	1	109.67	109.67	109.67	00.00	100.00	109.67	109.67	N/A	345,000	378,345
594	1	97.30	97.30	97.30	00.00	100.00	97.30	97.30	N/A	69,500	67,625
<u>ALL</u>	<u>28</u>	94.23	94.21	89.59	15.55	105.16	57.66	150.53	87.72 to 101.35	74,659	66,889

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	\$ 44,388,395	\$ 972,515	2.19%	\$ 43,415,880		\$ 43,448,714	
2013	\$ 53,740,720	\$ 1,368,855	2.55%	\$ 52,371,865	17.99%	\$ 43,848,568	0.92%
2014	\$ 52,956,510	\$ 129,876	0.25%	\$ 52,826,634	-1.70%	\$ 45,338,248	3.40%
2015	\$ 55,107,420	\$ 2,828,564	5.13%	\$ 52,278,856	-1.28%	\$ 41,060,322	-9.44%
2016	\$ 58,002,725	\$ 1,988,820	3.43%	\$ 56,013,905	1.64%	\$ 40,634,890	-1.04%
2017	\$ 59,828,965	\$ 1,085,665	1.81%	\$ 58,743,300	1.28%	\$ 41,330,647	1.71%
2018	\$ 68,079,140	\$ 8,851,400	13.00%	\$ 59,227,740	-1.00%	\$ 44,381,900	7.38%
2019	\$ 74,196,570	\$ 727,285	0.98%	\$ 73,469,285	7.92%	\$ 44,721,444	0.77%
2020	\$ 87,323,230	\$ 11,987,435	13.73%	\$ 75,335,795	1.54%	\$ 47,374,970	5.93%
2021	\$ 86,325,945	\$ 1,949,690	2.26%	\$ 84,376,255	-3.37%	\$ 52,764,552	11.38%
2022	\$ 88,963,740	\$ 2,202,170	2.48%	\$ 86,761,570	0.50%	\$ 56,057,387	6.24%
2023	\$ 89,824,120	\$ 537,005	0.60%	\$ 89,287,115	0.36%	\$ 57,463,199	2.51%
Ann %chg	5.27%			Average	2.17%	2.74%	2.71%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2012	-	-	-
2013	17.99%	21.07%	0.92%
2014	19.01%	19.30%	4.35%
2015	17.78%	24.15%	-5.50%
2016	26.19%	30.67%	-6.48%
2017	32.34%	34.79%	-4.87%
2018	33.43%	53.37%	2.15%
2019	65.51%	67.15%	2.93%
2020	69.72%	96.73%	9.04%
2021	90.09%	94.48%	21.44%
2022	95.46%	100.42%	29.02%
2023	101.15%	102.36%	32.26%

County Number	54
County Name	Knox

54 Knox
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 : 69
Total Sales Price : 57,967,819
Total Adj. Sales Price : 57,967,819
Total Assessed Value : 37,413,495
Avg. Adj. Sales Price : 840,113
Avg. Assessed Value : 542,225

MEDIAN : 69
WGT. MEAN : 65
MEAN : 69
COD : 25.71
PRD : 106.74

COV : 33.89
STD : 23.35
Avg. Abs. Dev : 17.83
MAX Sales Ratio : 138.89
MIN Sales Ratio : 27.13

95% Median C.I. : 59.67 to 71.80
95% Wgt. Mean C.I. : 58.26 to 70.83
95% Mean C.I. : 63.38 to 74.40

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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	9	75.68	80.37	86.26	19.45	93.17	54.00	131.87	62.43 to 91.77	468,932	404,521
01-JAN-21 To 31-MAR-21	2	81.01	81.01	84.60	08.16	95.76	74.40	87.61	N/A	639,300	540,828
01-APR-21 To 30-JUN-21	3	90.08	81.70	84.54	10.41	96.64	63.44	91.57	N/A	548,384	463,613
01-JUL-21 To 30-SEP-21											
01-OCT-21 To 31-DEC-21	10	87.76	89.41	81.08	18.40	110.27	68.41	138.89	69.25 to 102.21	748,577	606,935
01-JAN-22 To 31-MAR-22	8	75.49	79.21	76.74	18.70	103.22	56.09	110.44	56.09 to 110.44	1,108,866	850,899
01-APR-22 To 30-JUN-22	1	61.82	61.82	61.82	00.00	100.00	61.82	61.82	N/A	250,000	154,540
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22	11	69.34	63.50	65.27	17.09	97.29	47.04	85.22	48.94 to 84.03	662,536	432,460
01-JAN-23 To 31-MAR-23	10	61.03	62.72	49.90	36.11	125.69	27.13	125.03	30.65 to 85.90	1,094,711	546,261
01-APR-23 To 30-JUN-23	12	40.54	43.85	46.92	13.91	93.46	33.22	56.65	39.37 to 53.01	953,165	447,181
01-JUL-23 To 30-SEP-23	3	59.67	60.47	59.05	08.31	102.40	53.42	68.31	N/A	1,514,667	894,463
<u>Study Yrs</u>											
01-OCT-20 To 30-SEP-21	14	79.29	80.74	85.57	16.95	94.36	54.00	131.87	63.44 to 91.57	510,296	436,656
01-OCT-21 To 30-SEP-22	19	79.21	83.66	78.47	19.64	106.61	56.09	138.89	69.25 to 96.58	874,037	685,846
01-OCT-22 To 30-SEP-23	36	52.64	56.48	53.39	26.88	105.79	27.13	125.03	47.04 to 67.97	950,472	507,479
<u>Calendar Yrs</u>											
01-JAN-21 To 31-DEC-21	15	87.61	86.75	82.06	15.61	105.72	63.44	138.89	69.58 to 95.73	693,968	569,456
01-JAN-22 To 31-DEC-22	20	69.51	69.70	71.42	18.39	97.59	47.04	110.44	56.09 to 79.21	820,441	585,940
<u>ALL</u>	69	69.34	68.89	64.54	25.71	106.74	27.13	138.89	59.67 to 71.80	840,113	542,225

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	16	70.53	73.26	63.05	29.53	116.19	30.65	131.87	48.33 to 87.61	1,490,665	939,857
2	49	69.34	67.71	65.04	25.74	104.11	27.13	138.89	54.09 to 73.08	575,187	374,114
3	4	69.69	65.85	68.16	07.99	96.61	52.26	71.76	N/A	1,483,250	1,011,051
<u>ALL</u>	69	69.34	68.89	64.54	25.71	106.74	27.13	138.89	59.67 to 71.80	840,113	542,225

54 Knox
AGRICULTURAL LAND

PAD 2024 R&O Statistics (Using 2024 Values)

Qualified

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MEDIAN : 69
 WGT. MEAN : 65
 MEAN : 69
 COD : 25.71
 PRD : 106.74

COV : 33.89
 STD : 23.35
 Avg. Abs. Dev : 17.83
 MAX Sales Ratio : 138.89
 MIN Sales Ratio : 27.13

95% Median C.I. : 59.67 to 71.80
 95% Wgt. Mean C.I. : 58.26 to 70.83
 95% Mean C.I. : 63.38 to 74.40

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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	5	68.41	68.53	63.72	17.78	107.55	47.04	95.73	N/A	1,028,006	655,006
1	3	68.41	66.63	63.15	05.91	105.51	59.67	71.80	N/A	1,536,918	970,543
2	2	71.39	71.39	68.66	34.11	103.98	47.04	95.73	N/A	264,639	181,700
_____Grass_____											
County	25	69.50	70.17	66.75	25.47	105.12	39.35	138.89	53.28 to 75.68	472,667	315,513
1	2	40.09	40.09	39.83	01.85	100.65	39.35	40.82	N/A	744,000	296,303
2	22	69.70	73.72	72.51	23.89	101.67	40.26	138.89	54.09 to 85.22	425,849	308,795
3	1	52.26	52.26	52.26	00.00	100.00	52.26	52.26	N/A	960,000	501,730
_____ALL_____	69	69.34	68.89	64.54	25.71	106.74	27.13	138.89	59.67 to 71.80	840,113	542,225

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	7	82.96	82.68	79.34	19.79	104.21	49.11	131.87	49.11 to 131.87	1,458,536	1,157,157
1	3	87.61	100.81	93.08	18.61	108.30	82.96	131.87	N/A	1,362,317	1,268,043
2	3	69.58	68.20	68.62	17.62	99.39	49.11	85.90	N/A	1,037,600	711,998
3	1	71.76	71.76	71.76	00.00	100.00	71.76	71.76	N/A	3,010,000	2,159,975
_____Dry_____											
County	9	71.07	69.19	64.05	23.01	108.02	27.13	100.70	47.04 to 95.73	1,031,431	660,663
1	4	70.11	70.26	65.12	08.87	107.89	59.67	81.14	N/A	1,294,689	843,126
2	4	71.39	67.65	57.86	42.82	116.92	27.13	100.70	N/A	650,032	376,128
3	1	71.07	71.07	71.07	00.00	100.00	71.07	71.07	N/A	1,504,000	1,068,950
_____Grass_____											
County	34	68.66	68.57	66.03	25.15	103.85	39.35	138.89	53.42 to 75.68	494,875	326,753
1	2	40.09	40.09	39.83	01.85	100.65	39.35	40.82	N/A	744,000	296,303
2	31	69.50	70.94	69.66	23.74	101.84	39.37	138.89	56.09 to 79.21	463,798	323,073
3	1	52.26	52.26	52.26	00.00	100.00	52.26	52.26	N/A	960,000	501,730
_____ALL_____	69	69.34	68.89	64.54	25.71	106.74	27.13	138.89	59.67 to 71.80	840,113	542,225

Knox County 2024 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Knox	1	6,785	6,785	6,670	6,380	6,345	6,345	6,251	6,248	6,377
Cedar	1	6,420	6,355	6,355	6,355	5,700	5,700	5,190	5,190	5,807
Pierce	1	7,806	7,290	7,290	7,188	7,059	6,684	5,436	5,160	6,885
Knox	3	6,065	6,065	6,022	6,020	5,687	5,400	4,735	4,524	5,339
Knox	2	4,570	4,385	4,257	4,293	3,960	3,860	3,556	3,500	4,159
Boyd	1	3,875	3,675	3,675	3,675	3,425	3,425	3,250	3,250	3,556
Holt	3	2,800	2,800	2,800	2,800	2,575	2,679	2,500	2,500	2,647
Holt	1	4,700	4,600	4,600	4,600	3,368	4,400	2,827	2,571	4,234
Antelope	1	5,400	5,200	5,200	5,075	4,600	4,400	4,400	4,200	4,898

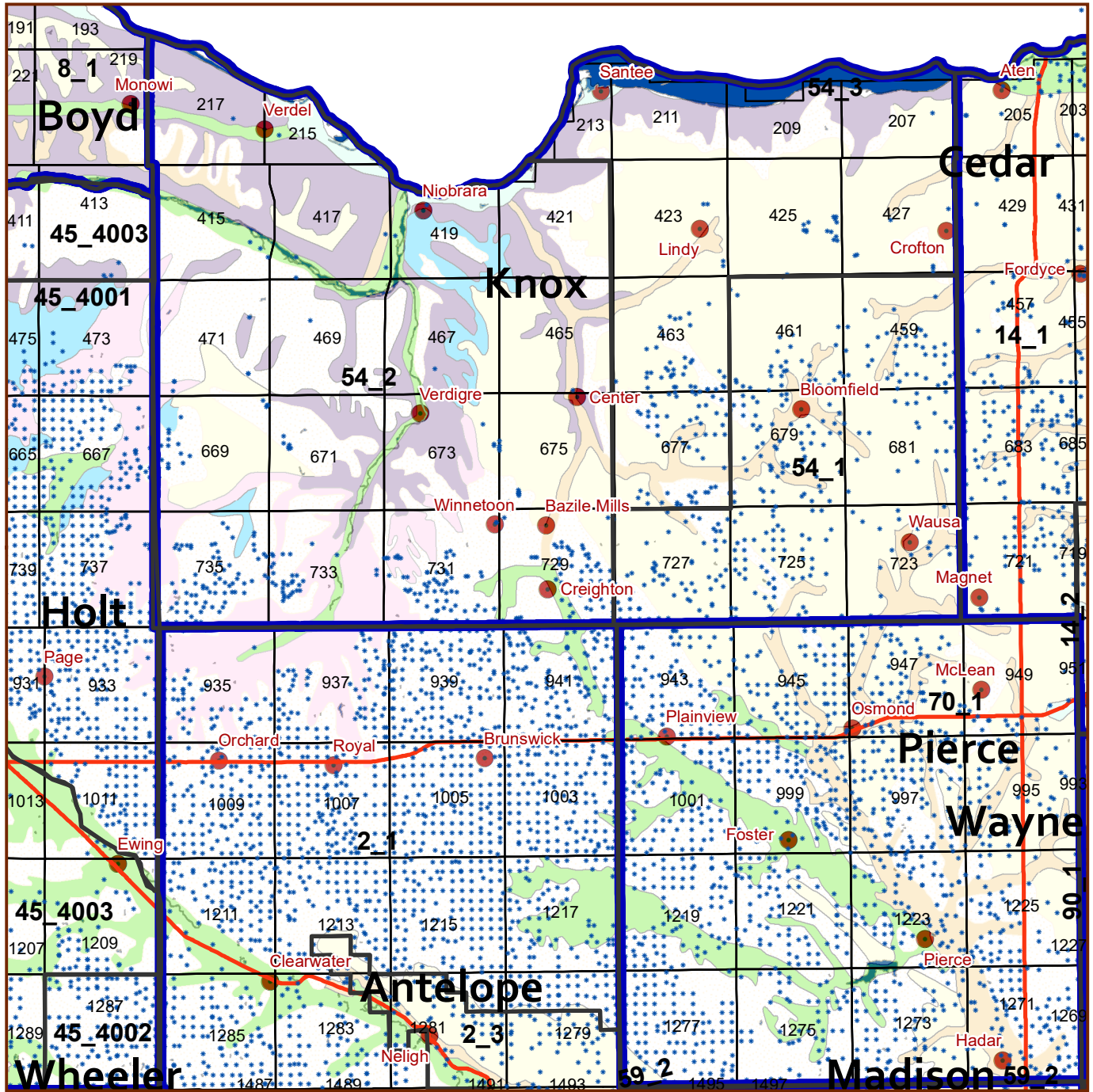
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Knox	1	6,785	6,785	6,670	6,680	5,985	5,610	5,500	5,500	6,168
Cedar	1	5,680	5,680	5,635	5,635	5,625	5,625	5,150	5,150	5,467
Pierce	1	5,635	5,460	5,145	4,905	4,260	4,130	2,875	2,510	4,576
Knox	3	5,960	5,825	5,570	5,505	5,305	5,025	4,510	3,770	5,085
Knox	2	2,705	2,635	2,220	2,070	2,010	1,930	1,910	1,900	2,206
Boyd	1	2,350	2,350	2,200	2,200	2,100	2,100	1,975	1,975	2,220
Holt	3	2,700	2,700	2,600	2,600	2,340	2,350	2,100	2,100	2,455
Holt	1	2,700	2,700	2,600	2,600	2,350	2,350	2,100	2,101	2,534
Antelope	1	3,500	3,350	3,050	3,050	2,500	2,500	2,300	2,100	2,928

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Knox	1	2,546	2,548	2,546	2,546	2,522	2,520	n/a	2,520	2,545
Cedar	1	2,906	2,906	2,646	2,649	2,406	2,407	2,145	2,145	2,696
Pierce	1	2,280	2,165	1,980	1,705	1,625	1,440	1,260	1,200	2,013
Knox	3	2,295	2,299	2,298	2,297	2,280	2,282	2,280	2,280	2,293
Knox	2	1,901	1,901	1,901	1,900	1,900	1,900	1,909	1,900	1,901
Boyd	1	1,625	1,625	1,550	1,550	1,500	1,500	1,450	1,450	1,519
Holt	3	1,513	1,698	1,360	1,447	1,208	1,206	1,201	1,203	1,401
Holt	1	1,358	1,518	1,486	1,347	1,202	1,132	1,110	1,147	1,314
Antelope	1	1,400	1,400	1,400	1,394	1,395	1,395	1,375	1,375	1,397

County	Mkt Area	CRP	TIMBER	WASTE
Knox	1	1,695	600	250
Cedar	1	1,950	1,175	601
Pierce	1	4,100	976	150
Knox	3	1,990	600	250
Knox	2	1,990	600	250
Boyd	1	n/a	n/a	658
Holt	3	1,531	500	250
Holt	1	1,456	500	250
Antelope	1	1,800	500	182

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.

KNOX COUNTY



Legend

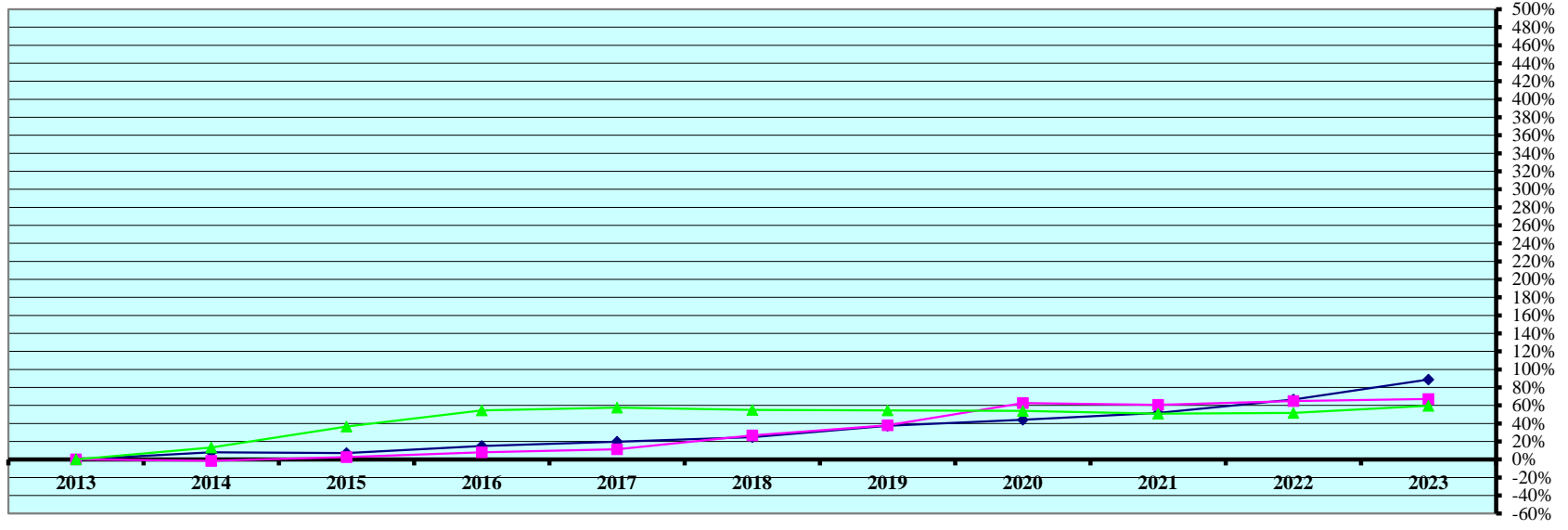
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**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

ResRec
Comm&Indust
Total Agland



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	222,219,950	-	-	-	53,740,720	-	-	-	1,012,430,010	-	-	-
2014	239,739,260	17,519,310	7.88%	7.88%	52,956,510	-784,210	-1.46%	-1.46%	1,147,475,650	135,045,640	13.34%	13.34%
2015	238,150,835	-1,588,425	-0.66%	7.17%	55,107,420	2,150,910	4.06%	2.54%	1,381,378,940	233,903,290	20.38%	36.44%
2016	255,173,380	17,022,545	7.15%	14.83%	58,002,725	2,895,305	5.25%	7.93%	1,565,047,365	183,668,425	13.30%	54.58%
2017	266,120,795	10,947,415	4.29%	19.76%	59,828,965	1,826,240	3.15%	11.33%	1,594,466,755	29,419,390	1.88%	57.49%
2018	277,222,840	11,102,045	4.17%	24.75%	68,079,140	8,250,175	13.79%	26.68%	1,568,898,245	-25,568,510	-1.60%	54.96%
2019	305,006,230	27,783,390	10.02%	37.25%	74,196,570	6,117,430	8.99%	38.06%	1,563,804,805	-5,093,440	-0.32%	54.46%
2020	320,163,510	15,157,280	4.97%	44.08%	87,323,230	13,126,660	17.69%	62.49%	1,558,927,160	-4,877,645	-0.31%	53.98%
2021	337,028,400	16,864,890	5.27%	51.66%	86,325,945	-997,285	-1.14%	60.63%	1,527,709,725	-31,217,435	-2.00%	50.90%
2022	369,811,985	32,783,585	9.73%	66.42%	88,594,850	2,268,905	2.63%	64.86%	1,536,302,535	8,592,810	0.56%	51.74%
2023	419,548,848	49,736,863	13.45%	88.80%	89,834,150	1,239,300	1.40%	67.16%	1,616,619,826	80,317,291	5.23%	59.68%

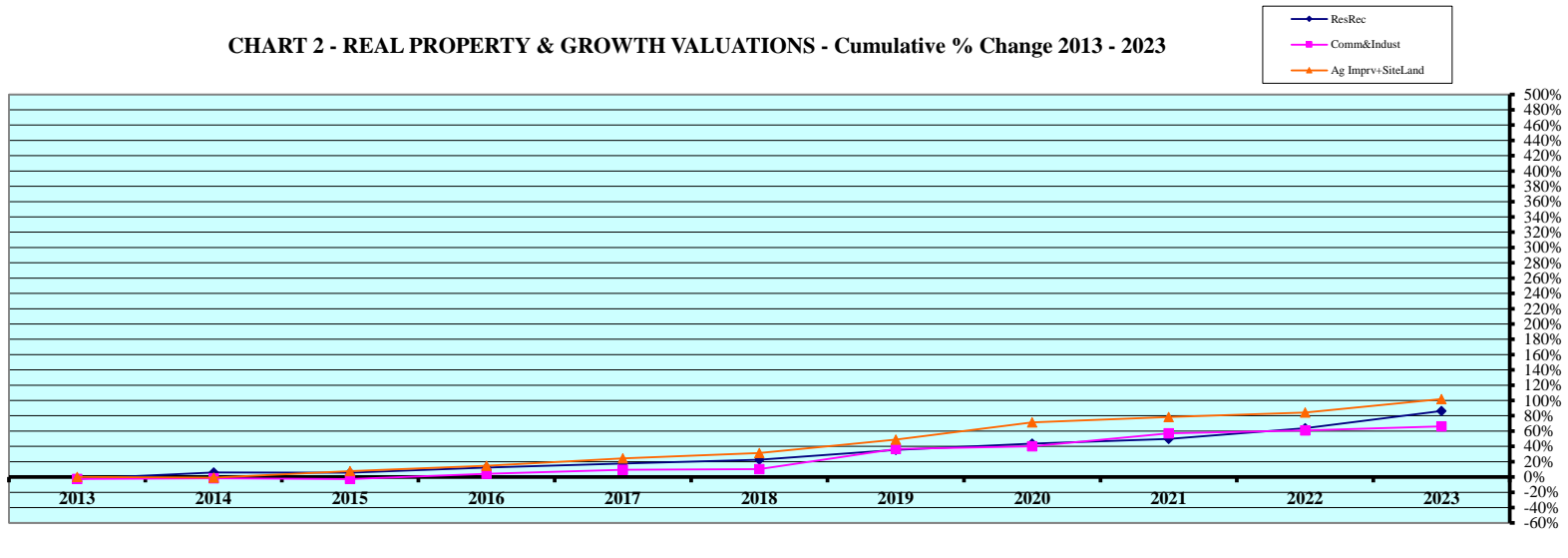
Rate Annual %chg: Residential & Recreational **6.56%** Commercial & Industrial **5.27%** Agricultural Land **4.79%**

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

CHART 1

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

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	222,219,950	5,212,817	2.35%	217,007,133	-	-2.35%	53,740,720	1,368,855	2.55%	52,371,865	-	-2.55%
2014	239,739,260	4,460,972	1.86%	235,278,288	5.88%	5.88%	52,956,510	129,876	0.25%	52,826,634	-1.70%	-1.70%
2015	238,150,835	3,337,329	1.40%	234,813,506	-2.05%	5.67%	55,107,420	2,828,564	5.13%	52,278,856	-1.28%	-2.72%
2016	255,173,380	5,808,980	2.28%	249,364,400	4.71%	12.22%	58,002,725	1,988,820	3.43%	56,013,905	1.64%	4.23%
2017	266,120,795	4,775,141	1.79%	261,345,654	2.42%	17.61%	59,828,965	1,085,665	1.81%	58,743,300	1.28%	9.31%
2018	277,222,840	4,907,145	1.77%	272,315,695	2.33%	22.54%	68,079,140	8,851,400	13.00%	59,227,740	-1.00%	10.21%
2019	305,006,230	4,034,225	1.32%	300,972,005	8.57%	35.44%	74,196,570	727,285	0.98%	73,469,285	7.92%	36.71%
2020	320,163,510	1,295,655	0.40%	318,867,855	4.54%	43.49%	87,323,230	11,987,435	13.73%	75,335,795	1.54%	40.18%
2021	337,028,400	4,333,535	1.29%	332,694,865	3.91%	49.71%	86,325,945	1,949,690	2.26%	84,376,255	-3.37%	57.01%
2022	369,811,985	5,714,630	1.55%	364,097,355	8.03%	63.85%	88,594,850	2,202,170	2.49%	86,392,680	0.08%	60.76%
2023	419,548,848	5,564,715	1.33%	413,984,133	11.94%	86.29%	89,834,150	537,005	0.60%	89,297,145	0.79%	66.16%
Rate Ann%chg	6.56%					5.03%	5.27%					0.59%
	Resid & Recreat w/o growth						C & I w/o growth					

Tax Year	Ag Improvements & Site Land ⁽¹⁾							
	Agric. Dwelling & Homesite Value	Ag Outbldg & 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	57,720,995	37,020,020	94,741,015	4,395,950	4.64%	90,345,065	-	-
2014	58,156,615	37,400,070	95,556,685	1,615,920	1.69%	93,940,765	-0.84%	-0.84%
2015	64,843,985	41,820,510	106,664,495	4,602,257	4.31%	102,062,238	6.81%	7.73%
2016	68,392,350	45,639,505	114,031,855	5,373,732	4.71%	108,658,123	1.87%	14.69%
2017	69,401,530	50,508,195	119,909,725	2,052,860	1.71%	117,856,865	3.35%	24.40%
2018	74,384,975	52,750,480	127,135,455	2,684,620	2.11%	124,450,835	3.79%	31.36%
2019	89,192,395	56,503,185	145,695,580	4,542,100	3.12%	141,153,480	11.03%	48.99%
2020	99,238,625	66,383,285	165,621,910	3,269,335	1.97%	162,352,575	11.43%	71.36%
2021	101,879,635	71,596,065	173,475,700	4,356,995	2.51%	169,118,705	2.11%	78.51%
2022	104,221,475	73,461,090	177,682,565	3,075,435	1.73%	174,607,130	0.65%	84.30%
2023	118,913,470	77,586,540	196,500,010	5,242,470	2.67%	191,257,540	7.64%	101.87%
Rate Ann%chg	7.50%	7.68%	7.57%	Ag Imprv+Site w/o growth			4.78%	

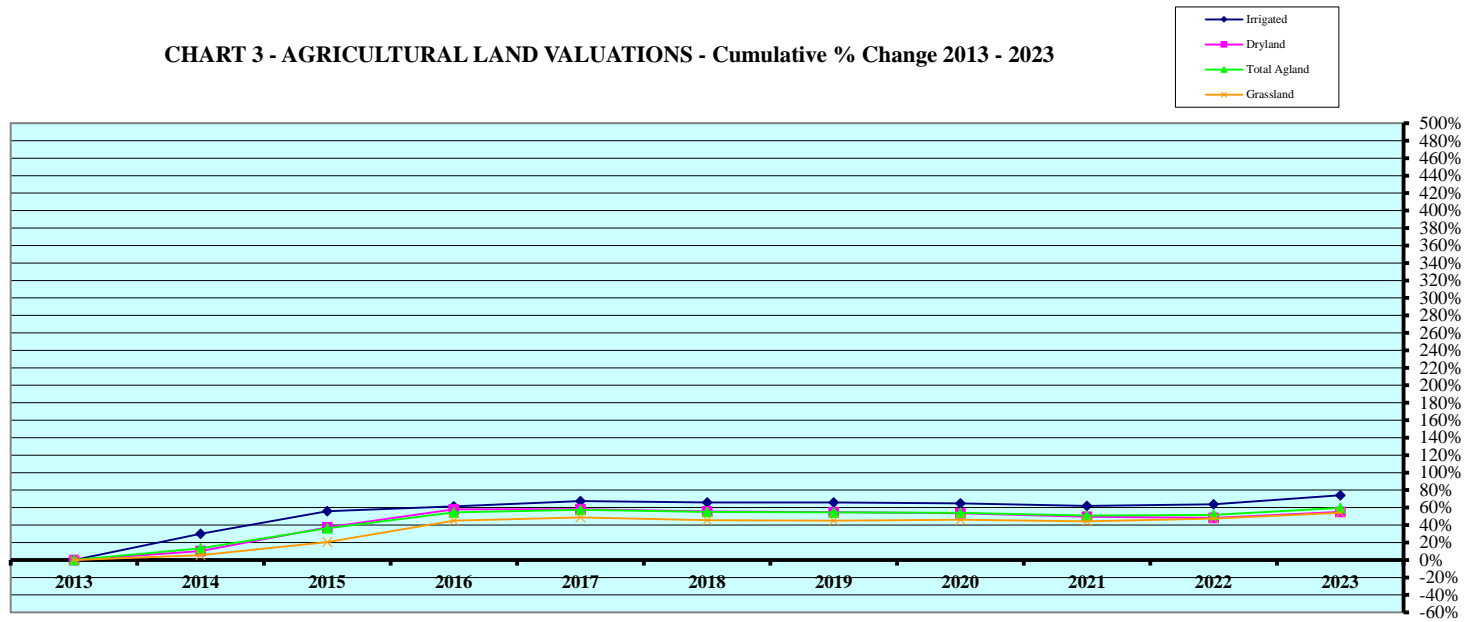
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 54
County KNOX

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	239,590,755	-	-	-	455,001,045	-	-	-	316,130,185	-	-	-
2014	311,405,300	71,814,545	29.97%	29.97%	501,233,990	46,232,945	10.16%	10.16%	333,088,580	16,958,395	5.36%	5.36%
2015	373,268,040	61,862,740	19.87%	55.79%	625,633,865	124,399,875	24.82%	37.50%	380,667,895	47,579,315	14.28%	20.41%
2016	386,450,725	13,182,685	3.53%	61.30%	718,867,645	93,233,780	14.90%	57.99%	458,547,435	77,879,540	20.46%	45.05%
2017	401,205,060	14,754,335	3.82%	67.45%	719,905,340	1,037,695	0.14%	58.22%	469,900,440	11,353,005	2.48%	48.64%
2018	397,414,705	-3,790,355	-0.94%	65.87%	707,970,830	-11,934,510	-1.66%	55.60%	460,497,435	-9,403,005	-2.00%	45.67%
2019	397,734,630	319,925	0.08%	66.01%	704,349,650	-3,621,180	-0.51%	54.80%	458,681,230	-1,816,205	-0.39%	45.09%
2020	395,004,095	-2,730,535	-0.69%	64.87%	698,314,940	-6,034,710	-0.86%	53.48%	462,083,915	3,402,685	0.74%	46.17%
2021	388,112,625	-6,891,470	-1.74%	61.99%	679,861,170	-18,453,770	-2.64%	49.42%	456,120,770	-5,963,145	-1.29%	44.28%
2022	392,357,515	4,244,890	1.09%	63.76%	673,904,975	-5,956,195	-0.88%	48.11%	466,374,315	10,253,545	2.25%	47.53%
2023	417,172,290	24,814,775	6.32%	74.12%	706,044,071	32,139,096	4.77%	55.17%	486,915,785	20,541,470	4.40%	54.02%

Rate Ann.%chg: Irrigated **5.70%** Dryland **4.49%** Grassland **4.41%**

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	1,362,365	-	-	-	345,660	-	-	-	1,012,430,010	-	-	-
2014	1,407,445	45,080	3.31%	3.31%	340,335	-5,325	-1.54%	-1.54%	1,147,475,650	135,045,640	13.34%	13.34%
2015	1,460,630	53,185	3.78%	7.21%	348,510	8,175	2.40%	0.82%	1,381,378,940	233,903,290	20.38%	36.44%
2016	833,250	-627,380	-42.95%	-38.84%	348,310	-200	-0.06%	0.77%	1,565,047,365	183,668,425	13.30%	54.58%
2017	647,020	-186,230	-22.35%	-52.51%	2,808,895	2,460,585	706.44%	712.62%	1,594,466,755	29,419,390	1.88%	57.49%
2018	725,620	78,600	12.15%	-46.74%	2,289,655	-519,240	-18.49%	562.40%	1,568,898,245	-25,568,510	-1.60%	54.96%
2019	737,995	12,375	1.71%	-45.83%	2,301,300	11,645	0.51%	565.77%	1,563,804,805	-5,093,440	-0.32%	54.46%
2020	835,570	97,575	13.22%	-38.67%	2,688,640	387,340	16.83%	677.83%	1,558,927,160	-4,877,645	-0.31%	53.98%
2021	833,320	-2,250	-0.27%	-38.83%	2,781,840	93,200	3.47%	704.79%	1,527,709,725	-31,217,435	-2.00%	50.90%
2022	841,575	8,255	0.99%	-38.23%	2,824,155	42,315	1.52%	717.03%	1,536,302,535	8,592,810	0.56%	51.74%
2023	3,197,970	2,356,395	280.00%	134.74%	3,289,710	465,555	16.48%	851.72%	1,616,619,826	80,317,291	5.23%	59.68%

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

Rate Ann.%chg: Total Agric Land **4.79%**

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	240,203,100	72,811	3,299			454,106,835	214,202	2,120			316,267,390	341,248	927		
2014	310,199,265	77,851	3,985	20.78%	20.78%	500,843,935	211,030	2,373	11.95%	11.95%	333,018,285	337,893	986	6.34%	6.34%
2015	372,345,820	84,327	4,415	10.82%	33.84%	626,371,020	211,132	2,967	25.00%	39.94%	381,092,150	331,684	1,149	16.58%	23.97%
2016	386,396,950	86,703	4,457	0.93%	35.09%	718,648,080	208,820	3,441	16.00%	62.33%	458,307,820	330,939	1,385	20.53%	49.43%
2017	402,068,625	87,478	4,596	3.13%	39.32%	720,164,330	206,313	3,491	1.43%	64.65%	468,293,655	329,451	1,421	2.64%	53.37%
2018	396,324,330	86,991	4,556	-0.88%	38.10%	707,921,130	206,069	3,435	-1.58%	62.05%	460,963,385	329,815	1,398	-1.67%	50.80%
2019	398,969,780	87,610	4,554	-0.04%	38.04%	706,375,155	205,593	3,436	0.01%	62.07%	458,947,200	328,279	1,398	0.03%	50.85%
2020	394,719,600	87,350	4,519	-0.77%	36.98%	699,654,190	204,796	3,416	-0.57%	61.15%	462,103,275	328,896	1,405	0.50%	51.60%
2021	388,204,030	87,884	4,417	-2.25%	33.90%	680,472,485	203,061	3,351	-1.91%	58.07%	455,225,525	327,341	1,391	-1.02%	50.05%
2022	392,491,310	88,545	4,433	0.35%	34.37%	675,826,815	202,795	3,333	-0.55%	57.20%	464,379,550	325,440	1,427	2.61%	53.96%
2023	417,140,580	89,099	4,682	5.62%	41.92%	706,340,860	201,099	3,512	5.40%	65.68%	487,031,625	322,589	1,510	5.80%	62.90%

Rate Annual %chg Average Value/Acre: 3.56%

5.18%

5.00%

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	1,355,365	15,739	86			1,033,660	9,658	107			1,012,966,350	653,658	1,550		
2014	1,406,390	15,688	90	4.10%	4.10%	1,050,955	9,757	108	0.64%	0.64%	1,146,518,830	652,219	1,758	13.43%	13.43%
2015	1,457,300	15,589	93	4.28%	8.56%	1,143,830	10,114	113	4.99%	5.67%	1,382,410,120	652,847	2,118	20.46%	36.64%
2016	1,611,815	15,586	103	10.62%	20.08%	1,320,685	10,169	130	14.84%	21.35%	1,566,285,350	652,217	2,401	13.41%	54.97%
2017	631,370	4,321	146	41.29%	69.66%	3,912,505	13,313	294	126.29%	174.60%	1,595,070,485	640,876	2,489	3.64%	60.61%
2018	722,510	4,815	150	2.69%	74.23%	3,446,355	13,397	257	-12.47%	140.35%	1,569,377,710	641,087	2,448	-1.64%	57.97%
2019	739,525	4,929	150	0.00%	74.23%	3,449,085	13,350	258	0.44%	141.40%	1,568,480,745	639,761	2,452	0.15%	58.20%
2020	800,825	5,337	150	0.01%	74.24%	3,793,155	13,365	284	9.85%	165.18%	1,561,071,045	639,745	2,440	-0.47%	57.46%
2021	835,755	5,570	150	0.00%	74.24%	3,827,960	14,120	271	-4.48%	153.30%	1,528,565,755	637,976	2,396	-1.81%	54.61%
2022	1,953,125	13,017	150	0.00%	74.23%	2,825,220	6,727	420	54.91%	292.39%	1,537,476,020	636,524	2,415	0.81%	55.87%
2023	1,396,575	5,581	250	66.77%	190.58%	5,105,265	13,975	365	-13.01%	241.33%	1,617,014,905	632,343	2,557	5.87%	65.01%

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KNOX

Rate Annual %chg Average Value/Acre: 5.14%

(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	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
8,391	KNOX	102,624,400	17,064,920	2,656,077	234,252,733	89,834,150	0	185,296,115	1,616,619,826	118,913,470	77,586,540	0	2,444,848,231
cnty sectorvalue % of total value:		4.20%	0.70%	0.11%	9.58%	3.67%		7.58%	66.12%	4.86%	3.17%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
26	BAZILE MILLS	48,578	7,003	1,090	1,873,015	90,480	0	0	0	0	0	0	2,020,166
0.31%	%sector of county sector	0.05%	0.04%	0.04%	0.80%	0.10%							0.08%
	%sector of municipality	2.40%	0.35%	0.05%	92.72%	4.48%							100.00%
986	BLOOMFIELD	1,731,067	3,027,357	447,835	32,629,883	14,544,305	0	0	0	0	0	0	52,380,447
11.75%	%sector of county sector	1.69%	17.74%	16.86%	13.93%	16.19%							2.14%
	%sector of municipality	3.30%	5.78%	0.85%	62.29%	27.77%							100.00%
79	CENTER	21,823	216,642	33,721	2,006,755	341,290	0	0	0	0	0	0	2,620,231
0.94%	%sector of county sector	0.02%	1.27%	1.27%	1.27%	0.86%							0.11%
	%sector of municipality	0.83%	8.27%	1.29%	76.59%	13.03%							100.00%
1,147	CREIGHTON	1,405,720	903,124	122,103	43,450,285	6,501,975	0	0	0	0	0	0	52,383,207
13.67%	%sector of county sector	1.37%	5.29%	4.60%	18.55%	7.24%							2.14%
	%sector of municipality	2.68%	1.72%	0.23%	82.95%	12.41%							100.00%
756	CROFTON	1,272,484	807,509	113,327	39,857,735	5,956,620	0	0	0	0	0	0	48,007,675
9.01%	%sector of county sector	1.24%	4.73%	4.27%	17.01%	6.63%							1.96%
	%sector of municipality	2.65%	1.68%	0.24%	83.02%	12.41%							100.00%
365	NIOBRARA	628,253	515,439	80,230	13,205,090	3,177,570	0	0	0	0	0	0	17,606,582
4.35%	%sector of county sector	0.61%	3.02%	3.02%	5.64%	3.54%							0.72%
	%sector of municipality	3.57%	2.93%	0.46%	75.00%	18.05%							100.00%
424	SANTEE	19,077	29,660	4,583	299,265	0	0	0	0	0	0	0	352,585
5.05%	%sector of county sector	0.02%	0.17%	0.17%	0.13%								0.01%
	%sector of municipality	5.41%	8.41%	1.30%	84.88%								100.00%
38	VERDEL	39,509	0	0	1,113,635	94,885	0	68,425	0	0	0	0	1,316,454
0.45%	%sector of county sector	0.04%			0.48%	0.11%		0.04%					0.05%
	%sector of municipality	3.00%			84.59%	7.21%		5.20%					100.00%
554	VERDIGRE	2,559,215	509,100	79,243	16,896,955	3,091,460	0	0	0	0	0	0	23,135,973
6.60%	%sector of county sector	2.49%	2.98%	2.98%	7.21%	3.44%							0.95%
	%sector of municipality	11.06%	2.20%	0.34%	73.03%	13.36%							100.00%
592	WAUSA	1,855,926	1,066,126	154,907	21,471,345	3,275,270	0	0	0	0	0	0	27,823,574
7.06%	%sector of county sector	1.81%	6.25%	5.83%	9.17%	3.65%							1.14%
	%sector of municipality	6.67%	3.83%	0.56%	77.17%	11.77%							100.00%
54	WINNETOON	73,972	200,220	31,165	1,591,100	357,950	0	0	0	0	0	0	2,254,407
0.64%	%sector of county sector	0.07%	1.17%	1.17%	0.68%	0.40%							0.09%
	%sector of municipality	3.28%	8.88%	1.38%	70.58%	15.88%							100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
5,022	Total Municipalities	9,655,625	7,282,181	1,068,204	174,395,072	37,431,807	0	68,425	0	0	0	0	229,901,312
59.85%	%all municip.sectors of cnty	9.41%	42.67%	40.22%	74.45%	41.67%		0.04%					9.40%

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

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Total Real Property Sum Lines 17, 25, & 30	Records : 11,600	Value : 2,799,843,070	Growth 12,644,475	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	369	3,817,470	103	1,579,305	247	5,535,455	719	10,932,230	
02. Res Improve Land	2,196	24,765,180	87	1,750,000	250	4,735,850	2,533	31,251,030	
03. Res Improvements	2,249	163,467,880	101	15,085,890	296	37,905,250	2,646	216,459,020	
04. Res Total	2,618	192,050,530	204	18,415,195	543	48,176,555	3,365	258,642,280	1,886,035
% of Res Total	77.80	74.25	6.06	7.12	16.14	18.63	29.01	9.24	14.92
05. Com UnImp Land	63	183,580	6	66,720	12	327,275	81	577,575	
06. Com Improve Land	468	2,097,000	30	483,990	40	5,852,570	538	8,433,560	
07. Com Improvements	471	36,634,810	34	3,422,350	58	42,597,040	563	82,654,200	
08. Com Total	534	38,915,390	40	3,973,060	70	48,776,885	644	91,665,335	1,164,415
% of Com Total	82.92	42.45	6.21	4.33	10.87	53.21	5.55	3.27	9.21
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	1	10,115	1,209	27,080,460	1,210	27,090,575	
14. Rec Improve Land	0	0	3	159,290	756	35,891,885	759	36,051,175	
15. Rec Improvements	0	0	5	193,900	782	145,220,885	787	145,414,785	
16. Rec Total	0	0	6	363,305	1,991	208,193,230	1,997	208,556,535	3,917,040
% of Rec Total	0.00	0.00	0.30	0.17	99.70	99.83	17.22	7.45	30.98
Res & Rec Total	2,618	192,050,530	210	18,778,500	2,534	256,369,785	5,362	467,198,815	5,803,075
% of Res & Rec Total	48.83	41.11	3.92	4.02	47.26	54.87	46.22	16.69	45.89
Com & Ind Total	534	38,915,390	40	3,973,060	70	48,776,885	644	91,665,335	1,164,415
% of Com & Ind Total	82.92	42.45	6.21	4.33	10.87	53.21	5.55	3.27	9.21
17. Taxable Total	3,152	230,965,920	250	22,751,560	2,604	305,146,670	6,006	558,864,150	6,967,490
% of Taxable Total	52.48	41.33	4.16	4.07	43.36	54.60	51.78	19.96	55.10

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	3	455,930	1,330,145	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	3	455,930	1,330,145
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				3	455,930	1,330,145

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	395	83	767	1,245

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	235	56,782,860	3,891	1,371,027,660	4,126	1,427,810,520
28. Ag-Improved Land	0	0	109	35,168,890	1,301	613,837,835	1,410	649,006,725
29. Ag Improvements	0	0	110	12,708,665	1,358	151,453,010	1,468	164,161,675

30. Ag Total				5,594	2,240,978,920
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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	3.00	60,000	
32. HomeSite Improv Land	0	0.00	0	78	82.00	1,620,000	
33. HomeSite Improvements	0	0.00	0	79	0.00	9,825,665	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	44	117.80	410,800	
36. FarmSite Improv Land	0	0.00	0	79	312.65	1,094,275	
37. FarmSite Improvements	0	0.00	0	86	0.00	2,883,000	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	200	401.52	0	
40. Other- Non Ag Use	0	0.00	0	12	358.86	140,680	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	34	37.00	700,000	37	40.00	760,000	
32. HomeSite Improv Land	858	907.93	17,691,100	936	989.93	19,311,100	
33. HomeSite Improvements	919	0.00	94,865,635	998	0.00	104,691,300	1,463,280
34. HomeSite Total				1,035	1,029.93	124,762,400	
35. FarmSite UnImp Land	474	1,318.26	4,603,910	518	1,436.06	5,014,710	
36. FarmSite Improv Land	1,016	5,863.46	20,518,110	1,095	6,176.11	21,612,385	
37. FarmSite Improvements	1,124	0.00	56,587,375	1,210	0.00	59,470,375	4,213,705
38. FarmSite Total				1,728	7,612.17	86,097,470	
39. Road & Ditches	3,797	9,735.86	0	3,997	10,137.38	0	
40. Other- Non Ag Use	150	9,023.94	4,648,235	162	9,382.80	4,788,915	
41. Total Section VI				2,763	28,162.28	215,648,785	5,676,985

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	18	2,039.59	1,767,745	18	2,039.59	1,767,745

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	7	508.65	850,730	7	508.65	850,730
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,929.13	4.58%	13,089,170	4.87%	6,785.01
46. 1A	1,740.93	4.13%	11,812,210	4.40%	6,785.00
47. 2A1	2,903.38	6.89%	19,365,530	7.21%	6,669.99
48. 2A	16,353.31	38.83%	104,334,080	38.85%	6,380.00
49. 3A1	410.20	0.97%	2,602,725	0.97%	6,345.01
50. 3A	77.46	0.18%	491,480	0.18%	6,344.95
51. 4A1	15,192.99	36.08%	94,964,875	35.36%	6,250.57
52. 4A	3,507.04	8.33%	21,910,695	8.16%	6,247.63
53. Total	42,114.44	100.00%	268,570,765	100.00%	6,377.17
Dry					
54. 1D1	2,874.39	3.56%	19,502,750	3.91%	6,785.00
55. 1D	28,360.08	35.09%	192,423,200	38.60%	6,785.00
56. 2D1	5,961.13	7.38%	39,760,760	7.98%	6,670.00
57. 2D	7,552.44	9.34%	48,184,495	9.67%	6,379.99
58. 3D1	168.31	0.21%	1,007,330	0.20%	5,984.97
59. 3D	1,611.79	1.99%	9,042,180	1.81%	5,610.02
60. 4D1	28,854.26	35.70%	158,698,430	31.83%	5,500.00
61. 4D	5,438.90	6.73%	29,913,950	6.00%	5,500.00
62. Total	80,821.30	100.00%	498,533,095	100.00%	6,168.34
Grass					
63. 1G1	8,243.45	30.42%	20,925,880	30.53%	2,538.49
64. 1G	5,901.61	21.78%	14,967,615	21.84%	2,536.19
65. 2G1	2,677.28	9.88%	6,756,685	9.86%	2,523.71
66. 2G	9,003.26	33.22%	22,687,130	33.10%	2,519.88
67. 3G1	1,051.67	3.88%	2,643,940	3.86%	2,514.04
68. 3G	94.71	0.35%	238,670	0.35%	2,520.01
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	125.99	0.46%	317,480	0.46%	2,519.88
71. Total	27,097.97	100.00%	68,537,400	100.00%	2,529.24
Irrigated Total					
	42,114.44	27.72%	268,570,765	32.09%	6,377.17
Dry Total					
	80,821.30	53.20%	498,533,095	59.56%	6,168.34
Grass Total					
	27,097.97	17.84%	68,537,400	8.19%	2,529.24
72. Waste	539.60	0.36%	135,160	0.02%	250.48
73. Other	1,344.86	0.89%	1,228,230	0.15%	913.28
74. Exempt	137.85	0.09%	267,055	0.03%	1,937.29
75. Market Area Total	151,918.17	100.00%	837,004,650	100.00%	5,509.58

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	5,493.76	17.86%	25,108,475	19.62%	4,570.36
46. 1A	2,794.44	9.08%	12,253,075	9.58%	4,384.81
47. 2A1	1,604.77	5.22%	6,831,250	5.34%	4,256.84
48. 2A	11,557.87	37.57%	49,620,690	38.78%	4,293.24
49. 3A1	2,603.37	8.46%	10,309,325	8.06%	3,959.99
50. 3A	261.18	0.85%	1,008,165	0.79%	3,860.04
51. 4A1	4,350.72	14.14%	15,469,625	12.09%	3,555.65
52. 4A	2,101.37	6.83%	7,353,775	5.75%	3,499.51
53. Total	30,767.48	100.00%	127,954,380	100.00%	4,158.75
Dry					
54. 1D1	7,240.84	10.05%	19,586,555	12.32%	2,705.01
55. 1D	14,651.43	20.33%	38,606,570	24.28%	2,635.00
56. 2D1	5,737.40	7.96%	12,737,030	8.01%	2,220.00
57. 2D	18,070.45	25.07%	37,405,860	23.52%	2,070.00
58. 3D1	3,593.98	4.99%	7,223,860	4.54%	2,009.99
59. 3D	1,122.35	1.56%	2,166,175	1.36%	1,930.04
60. 4D1	14,123.70	19.59%	26,976,410	16.96%	1,910.01
61. 4D	7,539.20	10.46%	14,324,540	9.01%	1,900.01
62. Total	72,079.35	100.00%	159,027,000	100.00%	2,206.28
Grass					
63. 1G1	20,437.87	9.01%	38,312,455	9.26%	1,874.58
64. 1G	32,222.99	14.20%	59,512,605	14.39%	1,846.90
65. 2G1	61,717.26	27.20%	112,159,835	27.12%	1,817.32
66. 2G	47,479.96	20.92%	86,934,575	21.02%	1,830.97
67. 3G1	37,304.94	16.44%	67,224,335	16.26%	1,802.02
68. 3G	26,286.86	11.58%	46,663,755	11.28%	1,775.17
69. 4G1	587.57	0.26%	1,099,895	0.27%	1,871.94
70. 4G	871.40	0.38%	1,628,625	0.39%	1,868.98
71. Total	226,908.85	100.00%	413,536,080	100.00%	1,822.48
Irrigated Total	30,767.48	8.96%	127,954,380	18.17%	4,158.75
Dry Total	72,079.35	20.99%	159,027,000	22.58%	2,206.28
Grass Total	226,908.85	66.07%	413,536,080	58.71%	1,822.48
72. Waste	9,435.45	2.75%	2,360,780	0.34%	250.20
73. Other	4,229.29	1.23%	1,499,835	0.21%	354.63
74. Exempt	12,151.95	3.54%	19,738,010	2.80%	1,624.27
75. Market Area Total	343,420.42	100.00%	704,378,075	100.00%	2,051.07

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	693.99	3.97%	4,208,820	4.51%	6,064.67
46. 1A	403.36	2.31%	2,446,365	2.62%	6,064.97
47. 2A1	849.61	4.86%	5,116,310	5.49%	6,021.95
48. 2A	6,311.64	36.13%	37,993,905	40.74%	6,019.66
49. 3A1	430.82	2.47%	2,450,160	2.63%	5,687.20
50. 3A	2.86	0.02%	15,445	0.02%	5,400.35
51. 4A1	6,263.96	35.86%	29,659,460	31.81%	4,734.94
52. 4A	2,510.73	14.37%	11,359,335	12.18%	4,524.32
53. Total	17,466.97	100.00%	93,249,800	100.00%	5,338.64
Dry					
54. 1D1	3,486.21	7.32%	20,777,830	8.58%	5,960.01
55. 1D	12,521.92	26.30%	72,940,325	30.13%	5,825.01
56. 2D1	3,803.58	7.99%	21,185,940	8.75%	5,570.00
57. 2D	6,574.48	13.81%	36,192,450	14.95%	5,504.99
58. 3D1	172.78	0.36%	916,615	0.38%	5,305.10
59. 3D	401.13	0.84%	2,015,685	0.83%	5,025.02
60. 4D1	13,785.57	28.96%	62,172,960	25.68%	4,510.00
61. 4D	6,862.60	14.41%	25,872,100	10.69%	3,770.01
62. Total	47,608.27	100.00%	242,073,905	100.00%	5,084.70
Grass					
63. 1G1	10,338.67	15.33%	23,334,590	15.87%	2,257.02
64. 1G	8,902.83	13.20%	19,796,550	13.46%	2,223.62
65. 2G1	14,498.02	21.50%	30,606,120	20.81%	2,111.06
66. 2G	16,266.69	24.12%	36,431,710	24.77%	2,239.65
67. 3G1	13,836.41	20.51%	29,166,480	19.83%	2,107.95
68. 3G	3,240.94	4.81%	6,927,795	4.71%	2,137.59
69. 4G1	36.21	0.05%	79,560	0.05%	2,197.18
70. 4G	326.81	0.48%	733,110	0.50%	2,243.23
71. Total	67,446.58	100.00%	147,075,915	100.00%	2,180.63
Irrigated Total	17,466.97	12.81%	93,249,800	19.27%	5,338.64
Dry Total	47,608.27	34.92%	242,073,905	50.02%	5,084.70
Grass Total	67,446.58	49.47%	147,075,915	30.39%	2,180.63
72. Waste	2,691.84	1.97%	673,555	0.14%	250.22
73. Other	1,127.96	0.83%	874,235	0.18%	775.06
74. Exempt	13,583.10	9.96%	32,800,350	6.78%	2,414.79
75. Market Area Total	136,341.62	100.00%	483,947,410	100.00%	3,549.52

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	4,091.85	22,469,710	86,257.04	467,305,235	90,348.89	489,774,945
77. Dry Land	0.00	0	11,077.13	46,351,405	189,431.79	853,282,595	200,508.92	899,634,000
78. Grass	0.00	0	10,128.09	19,556,090	311,325.31	609,593,305	321,453.40	629,149,395
79. Waste	0.00	0	621.52	155,630	12,045.37	3,013,865	12,666.89	3,169,495
80. Other	0.00	0	271.75	93,160	6,430.36	3,509,140	6,702.11	3,602,300
81. Exempt	21.71	114,150	1,382.98	736,000	24,468.21	51,955,265	25,872.90	52,805,415
82. Total	0.00	0	26,190.34	88,625,995	605,489.87	1,936,704,140	631,680.21	2,025,330,135

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	90,348.89	14.30%	489,774,945	24.18%	5,420.93
Dry Land	200,508.92	31.74%	899,634,000	44.42%	4,486.75
Grass	321,453.40	50.89%	629,149,395	31.06%	1,957.20
Waste	12,666.89	2.01%	3,169,495	0.16%	250.22
Other	6,702.11	1.06%	3,602,300	0.18%	537.49
Exempt	25,872.90	4.10%	52,805,415	2.61%	2,040.95
Total	631,680.21	100.00%	2,025,330,135	100.00%	3,206.26

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	52	8,168,170	20	3,930,700	20	2,330,185	72	14,429,055	383,285
83.2 Bazile Mills	29	542,720	16	139,965	21	1,452,455	50	2,135,140	0
83.3 Bloomfield	63	614,230	451	4,757,440	457	32,777,290	520	38,148,960	64,365
83.4 Center	16	61,245	50	289,320	52	1,975,765	68	2,326,330	615
83.5 Creighton	73	665,840	560	7,689,920	568	41,516,510	641	49,872,270	373,975
83.6 Crofton	44	513,075	331	5,596,320	339	34,058,405	383	40,167,800	349,330
83.7 Devils Nest	714	3,661,840	31	390,105	31	3,904,040	745	7,955,985	185,140
83.8 Lake	425	12,277,810	705	27,951,630	729	137,376,555	1,154	177,605,995	3,143,510
83.9 Niobrara	21	210,220	180	1,881,955	197	12,542,520	218	14,634,695	96,770
83.10 Rural	368	10,141,685	340	10,264,590	404	55,036,735	772	75,443,010	892,330
83.11 Santee	1	1,220	7	10,565	7	305,980	8	317,765	0
83.12 Verdel	34	114,220	30	110,645	30	940,730	64	1,165,595	0
83.13 Verdigre	25	219,435	254	1,624,470	260	17,425,590	285	19,269,495	71,720
83.14 Wausa	40	427,590	276	2,505,120	277	19,033,230	317	21,965,940	238,420
83.15 Winnetoon	24	403,505	41	159,460	41	1,197,815	65	1,760,780	3,615
84 Residential Total	1,929	38,022,805	3,292	67,302,205	3,433	361,873,805	5,362	467,198,815	5,803,075

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Bazile Mills	0	0	1	900	2	84,445	2	85,345	0
85.2	Bloomfield	9	33,035	103	541,285	105	15,059,640	114	15,633,960	446,755
85.3	Center	2	1,230	11	12,085	11	322,500	13	335,815	0
85.4	Creighton	15	54,120	104	545,720	104	6,093,035	119	6,692,875	152,870
85.5	Crofton	10	43,170	65	253,465	65	5,956,160	75	6,252,795	0
85.6	Lake	1	54,625	21	447,825	23	6,422,935	24	6,925,385	543,570
85.7	Niobrara	7	36,080	43	416,145	43	2,702,380	50	3,154,605	0
85.8	Rural	16	331,580	47	5,872,790	67	39,482,975	83	45,687,345	16,655
85.9	Verdel	9	5,010	7	4,760	7	67,240	16	77,010	0
85.10	Verdigre	5	7,510	60	101,020	60	2,948,305	65	3,056,835	4,565
85.11	Wausa	6	11,170	62	222,355	62	3,200,645	68	3,434,170	0
85.12	Winnetoon	1	45	14	15,210	14	313,940	15	329,195	0
86	Commercial Total	81	577,575	538	8,433,560	563	82,654,200	644	91,665,335	1,164,415

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	8,130.85	30.81%	20,704,855	30.82%	2,546.46
88. 1G	5,796.79	21.97%	14,771,670	21.99%	2,548.25
89. 2G1	2,572.10	9.75%	6,549,490	9.75%	2,546.36
90. 2G	8,624.48	32.68%	21,958,210	32.69%	2,546.03
91. 3G1	1,045.86	3.96%	2,637,180	3.93%	2,521.54
92. 3G	94.71	0.36%	238,670	0.36%	2,520.01
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	125.99	0.48%	317,480	0.47%	2,519.88
95. Total	26,390.78	100.00%	67,177,555	100.00%	2,545.49
CRP					
96. 1C1	110.32	16.42%	219,540	16.42%	1,990.03
97. 1C	95.38	14.20%	189,800	14.20%	1,989.93
98. 2C1	103.60	15.42%	206,165	15.42%	1,990.01
99. 2C	360.23	53.62%	716,865	53.63%	1,990.02
100. 3C1	2.23	0.33%	4,435	0.33%	1,988.79
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	671.76	100.00%	1,336,805	100.00%	1,990.00
Timber					
105. 1T1	2.28	6.44%	1,485	6.45%	651.32
106. 1T	9.44	26.64%	6,145	26.67%	650.95
107. 2T1	1.58	4.46%	1,030	4.47%	651.90
108. 2T	18.55	52.36%	12,055	52.32%	649.87
109. 3T1	3.58	10.10%	2,325	10.09%	649.44
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	35.43	100.00%	23,040	100.00%	650.30
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Grass Total	26,390.78	97.39%	67,177,555	98.02%	2,545.49
CRP Total	671.76	2.48%	1,336,805	1.95%	1,990.00
Timber Total	35.43	0.13%	23,040	0.03%	650.30
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114. Market Area Total	27,097.97	100.00%	68,537,400	100.00%	2,529.24

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	18,792.02	9.18%	35,723,580	9.19%	1,901.00
88. 1G	29,727.49	14.53%	56,519,930	14.53%	1,901.27
89. 2G1	53,950.40	26.37%	102,579,050	26.38%	1,901.36
90. 2G	43,154.23	21.09%	82,001,630	21.08%	1,900.20
91. 3G1	34,092.32	16.66%	64,777,720	16.66%	1,900.07
92. 3G	23,481.94	11.48%	44,624,945	11.47%	1,900.39
93. 4G1	565.93	0.28%	1,080,425	0.28%	1,909.11
94. 4G	848.94	0.41%	1,612,970	0.41%	1,899.98
95. Total	204,613.27	100.00%	388,920,250	100.00%	1,900.76
CRP					
96. 1C1	1,133.52	15.01%	2,255,745	15.01%	1,990.04
97. 1C	1,022.69	13.54%	2,035,175	13.54%	1,990.02
98. 2C1	3,382.04	44.77%	6,730,265	44.77%	1,990.00
99. 2C	1,582.86	20.95%	3,149,915	20.95%	1,990.01
100. 3C1	267.34	3.54%	532,010	3.54%	1,990.01
101. 3C	160.78	2.13%	319,960	2.13%	1,990.05
102. 4C1	4.03	0.05%	8,020	0.05%	1,990.07
103. 4C	0.78	0.01%	1,555	0.01%	1,993.59
104. Total	7,554.04	100.00%	15,032,645	100.00%	1,990.01
Timber					
105. 1T1	512.33	3.48%	333,130	3.48%	650.23
106. 1T	1,472.81	9.99%	957,500	9.99%	650.12
107. 2T1	4,384.82	29.74%	2,850,520	29.75%	650.09
108. 2T	2,742.87	18.61%	1,783,030	18.61%	650.06
109. 3T1	2,945.28	19.98%	1,914,605	19.98%	650.06
110. 3T	2,644.14	17.94%	1,718,850	17.94%	650.06
111. 4T1	17.61	0.12%	11,450	0.12%	650.20
112. 4T	21.68	0.15%	14,100	0.15%	650.37
113. Total	14,741.54	100.00%	9,583,185	100.00%	650.08
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Grass Total	204,613.27	90.17%	388,920,250	94.05%	1,900.76
CRP Total	7,554.04	3.33%	15,032,645	3.64%	1,990.01
Timber Total	14,741.54	6.50%	9,583,185	2.32%	650.08
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114. Market Area Total	226,908.85	100.00%	413,536,080	100.00%	1,822.48

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	9,773.45	15.94%	22,433,450	15.95%	2,295.35
88. 1G	8,213.43	13.39%	18,878,605	13.43%	2,298.50
89. 2G1	12,479.81	20.35%	28,678,135	20.39%	2,297.96
90. 2G	15,259.11	24.88%	35,054,790	24.93%	2,297.30
91. 3G1	12,300.70	20.06%	28,045,710	19.94%	2,280.01
92. 3G	2,944.27	4.80%	6,720,005	4.78%	2,282.40
93. 4G1	34.37	0.06%	78,365	0.06%	2,280.04
94. 4G	319.10	0.52%	727,540	0.52%	2,279.97
95. Total	61,324.24	100.00%	140,616,600	100.00%	2,293.00
CRP					
96. 1C1	398.29	21.53%	792,605	21.53%	1,990.02
97. 1C	350.60	18.95%	697,700	18.95%	1,990.02
98. 2C1	459.73	24.85%	914,855	24.85%	1,989.98
99. 2C	538.77	29.12%	1,072,150	29.12%	1,990.00
100. 3C1	91.43	4.94%	181,945	4.94%	1,989.99
101. 3C	11.12	0.60%	22,130	0.60%	1,990.11
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.41	0.02%	820	0.02%	2,000.00
104. Total	1,850.35	100.00%	3,682,205	100.00%	1,990.00
Timber					
105. 1T1	166.93	3.91%	108,535	3.91%	650.18
106. 1T	338.80	7.93%	220,245	7.93%	650.07
107. 2T1	1,558.48	36.48%	1,013,130	36.48%	650.08
108. 2T	468.81	10.97%	304,770	10.97%	650.09
109. 3T1	1,444.28	33.81%	938,825	33.81%	650.03
110. 3T	285.55	6.68%	185,660	6.69%	650.18
111. 4T1	1.84	0.04%	1,195	0.04%	649.46
112. 4T	7.30	0.17%	4,750	0.17%	650.68
113. Total	4,271.99	100.00%	2,777,110	100.00%	650.07
<hr/>					
Grass Total	61,324.24	90.92%	140,616,600	95.61%	2,293.00
CRP Total	1,850.35	2.74%	3,682,205	2.50%	1,990.00
Timber Total	4,271.99	6.33%	2,777,110	1.89%	650.07
<hr/>					
114. Market Area Total	67,446.58	100.00%	147,075,915	100.00%	2,180.63

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

54 Knox

	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	234,252,733	258,642,280	24,389,547	10.41%	1,886,035	9.61%
02. Recreational	185,296,115	208,556,535	23,260,420	12.55%	3,917,040	10.44%
03. Ag-Homesite Land, Ag-Res Dwelling	118,913,470	124,762,400	5,848,930	4.92%	1,463,280	3.69%
04. Total Residential (sum lines 1-3)	538,462,318	591,961,215	53,498,897	9.94%	7,266,355	8.59%
05. Commercial	89,834,150	91,665,335	1,831,185	2.04%	1,164,415	0.74%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	89,834,150	91,665,335	1,831,185	2.04%	1,164,415	0.74%
08. Ag-Farmsite Land, Outbuildings	72,939,670	86,097,470	13,157,800	18.04%	4,213,705	12.26%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	4,646,870	4,788,915	142,045	3.06%		
11. Total Non-Agland (sum lines 8-10)	77,586,540	90,886,385	13,299,845	17.14%	4,213,705	11.71%
12. Irrigated	417,172,290	489,774,945	72,602,655	17.40%		
13. Dryland	706,044,071	899,634,000	193,589,929	27.42%		
14. Grassland	486,915,785	629,149,395	142,233,610	29.21%		
15. Wasteland	3,197,970	3,169,495	-28,475	-0.89%		
16. Other Agland	3,289,710	3,602,300	312,590	9.50%		
17. Total Agricultural Land	1,616,619,826	2,025,330,135	408,710,309	25.28%		
18. Total Value of all Real Property (Locally Assessed)	2,322,502,834	2,799,843,070	477,340,236	20.55%	12,644,475	20.01%

2024 Assessment Survey for Knox County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Four
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$335,550
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	N/A
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$21,300
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$35,610
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,500
12.	Amount of last year's assessor's budget not used:
	\$11,213

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	We maintain them but use GIS as main go-to.
5.	If so, who maintains the Cadastral Maps?
	Office staff
6.	Does the county have GIS software?
	gWorks
7.	Is GIS available to the public? If so, what is the web address?
	Yes. Knox.gworks.com
8.	Who maintains the GIS software and maps?
	Deputy Assessor/Appraisal Clerk
9.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks, June 1,2019 the county had flood imagery flown of all creeks, rivers-mainly western part of Knox County. Contract signed with pictometry to begin flying in March of 2024.
10.	When was the aerial imagery last updated?
	2022

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	All towns and villages
4.	When was zoning implemented?
	July 1995

D. Contracted Services

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

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	None
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	Standard appraisal qualifications are required by the county.
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2024 Residential Assessment Survey for Knox County

1.	Valuation data collection done by:																														
	Staff																														
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																														
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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?

Local market information is used when developing depreciation studies.

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, however each valuation groups economic is adjusted according to the market.

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

Residential lot values are developed by sales/market per square foot. The county uses the 15%-20% land to building range as well.

7. How are rural residential site values developed?

Market analysis, compare to surrounding counties.

8. Are there form 191 applications on file?

No

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

All lots are treated the same, no applications to combine lots have been received.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2024	2021	2024	2023
3	2024	2021	2024	2023
5	2024	2021	2024	2023
10	2024	2021	2024	2023
15	2023	2021	2024	2022
20	2022	2021	2024	2020-2021
26	2022	2021	2024	2020-2021
30	2023	2021	2024	2022
35	2022	2017	2024	2018-2020
37	2023	2021	2024	2022
45	2024	2021	2024	2023
50	2023	2021	2024	2022
AG DW	2022	2017	2024	2018-2020
AG OB	2022	2017	2024	2018-2020

Valuation Group 37 Santee only has 5 houses on the tax roll. Mainly not used for full time living, the rest is exempt.

2024 Commercial Assessment Survey for Knox County

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	N/A																																																																

2024 Agricultural Assessment Survey for Knox County

1.	Valuation data collection done by:														
	Staff														
2.	List each market area, and describe the location and the specific characteristics that make each unique.														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 65%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 25%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Area 1 is the south eastern portion of the county with borders of Cedar and Pierce Counties. This area has a substantial amount of uplands, silty soil, with abundant irrigation pivots scattered throughout the area. This area has some of the same characteristics as the bordering counties and does have more tillable acres. This area has significant rainfall.</td> <td style="text-align: center;">2019</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Area 2 is the western portion of the county with borders of Holt and Antelope Counties. This area is utilized more for the grassland characteristics. Sandy soils are abundant with silty, clay subsoils. Majority hilly, wooded, gullies, rough rangeland acres. Less cropland available. Extreme less rainfall.</td> <td style="text-align: center;">2017-2022</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Area 3 is the north eastern portion of the county with the north border as the Missouri River and the eastern border Cedar County with a portion dropping down into the central portion of the county. This area tends to have a mixture of dry and grass characteristics and minimal irrigation wells. This area becomes hilly with sandy soils and less rainfall as you gradually travel in northwesterly direction. Much rangeland. Geo 677 has the Bazile Creek winding through the southern portion with rough hilly areas to the south and west. Geo 463 has cropland with majority of grassland with waste and gullies becoming more prevalent as you travel North.</td> <td style="text-align: center;">2017</td> </tr> </tbody> </table>	<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Area 1 is the south eastern portion of the county with borders of Cedar and Pierce Counties. This area has a substantial amount of uplands, silty soil, with abundant irrigation pivots scattered throughout the area. This area has some of the same characteristics as the bordering counties and does have more tillable acres. This area has significant rainfall.	2019	2	Area 2 is the western portion of the county with borders of Holt and Antelope Counties. This area is utilized more for the grassland characteristics. Sandy soils are abundant with silty, clay subsoils. Majority hilly, wooded, gullies, rough rangeland acres. Less cropland available. Extreme less rainfall.	2017-2022	3	Area 3 is the north eastern portion of the county with the north border as the Missouri River and the eastern border Cedar County with a portion dropping down into the central portion of the county. This area tends to have a mixture of dry and grass characteristics and minimal irrigation wells. This area becomes hilly with sandy soils and less rainfall as you gradually travel in northwesterly direction. Much rangeland. Geo 677 has the Bazile Creek winding through the southern portion with rough hilly areas to the south and west. Geo 463 has cropland with majority of grassland with waste and gullies becoming more prevalent as you travel North.	2017		
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	Contracted pictometry will be utilized for ongoing land use review for all market areas.														
3.	Describe the process used to determine and monitor market areas.														
	Market areas were established in 2010 using factors such as soil type, irrigation potential, land use and topography. We totally revamped the county according to detailed soil and rainfall charts. Each year I plot all the sales on a county map and monitor the markets in each established area.														
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.														
	The primary use of the parcel is looked at. Recreational land typically has lake influence. Some recreational land does also include agland that is no longer used to sustain agricultural purposes. This is determined through sales verification and review and inspection of properties.														
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?														
	Yes, they carry the same value.														

6.	What separate market analysis has been conducted where intensive use is identified in the county?
	Currently the county values feedlots at a separate value and identified as intensive use.
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	We value WRP by maintaining the LVG codes, whether grass or waste. Currently there are sales of WRP land so as a basis we value at one-half of the regular grass value. We maintain that there are at least two types of WRP-the typical area along a creek bed that floods regularly and is not sustainable for recreation and the second is the upland areas that are sustained for more specific activities with ideal characteristics for recreation.
7a.	Are any other agricultural subclasses used? If yes, please explain.
	No
	<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?
	11
8b.	What process was used to determine if non-agricultural influences exist in the county?
	No information exists that would meet the need to apply special value. All sales and surrounding areas reviewed.
	<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.
	None
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2023 Knox County 3 year Plan of Assessment

<u>Real Estate Only</u>	<u>Parcels</u>	<u>% total parcels</u>	<u>Valuation</u>	<u>% total</u>
<u>Valuation</u>				
Residential/Recreational	5000	44.59%	\$ 420,239,440	18.10%
Commercial	643	5.73%	\$ 89,824,120	3.87%
Agricultural	<u>5572</u>	<u>49.68%</u>	<u>\$ 1,811,615,080</u>	<u>78.03%</u>
<u>2023 Abstract Totals</u>	<u>11,215</u>	<u>100.00%</u>	<u>\$ 2,321,678,640</u>	<u>100.00%</u>

<u>Personal Property Schedules</u>	<u>Schedules</u>	<u>Value</u>	<u>Exemptions</u>	<u>Value Exempted</u>
Commercial	459	\$ 26,912,581	0	\$ 0
Agricultural	<u>935</u>	<u>\$ 75,000,502</u>	<u>0</u>	<u>\$ 0</u>
Total	1394	\$101,913,083	0	\$ 0

2023-2024 Proposed Budget

Assessor Budget-\$ 335,550.00
 Re-Appraisal Budget-\$ 21,300.00
 Total- \$356,850.00

2023 Form 425-Calamity- 1 application accepted/home destroyed by fire June 2023

2023 COV Notices Mailed by first class mail- 4,445

2023 Form 422 Protest- 20 protests filed

Staff

1 Assessor

1 Deputy Assessor

4 Full Time Clerk/Appraisers Sept '22 I lost a 1 yr employee-November I hired new. December I hired new. January '23 retiree left after 20+ year employment. The December hire left May 1 '23. Aug 1 '23 new employee hired.

All general staff functions are performed by everyone in the office. Clerks have their specific job they are in charge of but all general functions are shared. This makes all help accessible at all times to any customer. The Assessor prepares the reports. Deputy Assessor Christa has handed over the GIS mapping to Kylee and she has

mastered the program. Christa handles the residential valuations, MIPS and educating the clerks and helps with all other tasks .

Contract Appraiser

No appraisers on contract.

EagleView Technologies has been ok'd by the Knox County Board of Supervisors and they will be flying Knox County early next spring 2024.

Computer Vendor

March 2023 TerraScan moved out of Nebraska leaving us few choices for a vendor. MIPS was chosen with promises of a convenient move over. Many concerns have been addressed and will continue to need attention as we go forward. This has taken a lot of time away from the normal daily activities of this office. Cleaning up the switch over is taking place and much time is still needed in the future to get all records checked.

GIS

GIS Workshop

Training

As the Assessor, I have attended all workshops and completed my educational hours needed to maintain my Assessor Certificate. The Deputy Assessor and the office clerks all attend school on a regular basis, whenever classes can be organized. We have utilized the GoToMeeting trainings. We need more of this for credit hours-it's worked wonderful! It is a good idea for education that is otherwise hard to acquire.

2023 R & O Statistics

Property Class	Median	COD	PRD
Residential	94.33%	12.75	104.02
Commercial	96.01%	16.18	107.46
Agricultural	70.52%	16.42	102.33

3 Year Appraisal Plan

Current 2023

Residential

Lake-Lake review was finalized and placed on the tax roles last year, 2022, with new pricings. Yearly maintenance will include sale reviews, building permits and pickup work going forward.

Towns- Towns will continue on the cyclical review. Moving to MIPS, learning a new program, new employees and a hot humid summer has slowed down the outside work. We began first in June of 2022 and several towns were completed and implemented for 2023, Verdel, Niobrara, Crofton and Wausa. Towns remaining are Winnetoon, Creighton, Bazile Mills, Bloomfield and Verdigre. We mail out letters informing them that we are doing our review. Along with that, we send a work sheet with statistical questions for them to answer and return and/or call and visit. This way, when we review, we have the stat sheet with us and compare to what we see. We normally get good results with the returning of the questionnaires.

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

Rural- Yearly maintenance will include sale review and pickup work. Sale review, for the rural homes (and buildings), includes questionnaires, telephone calls &/or physical inspection of the property. We make all efforts to talk to either the buyer, the seller or the realtor. All building permits and information statements are physically reviewed.

Commercial

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

Agricultural

A market analysis of agricultural sales by land classification groupings was conducted to determine any possible adjustments to comply with statistical measures.

As in the past, all sales are plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, using all information collected. My liaison is kept up to date. This year market area #1 maintained their grass, dry increased 8% and irrigation increased 2%. Area #2 dry maintained, grass increased 6% and irrigation increased 5-10%. Market area #3 increased irrigation 10%-15%, dry increased 4% and grass increased 4% in valuation. Sales review and pickup work will be completed by the office staff. GIS updates are continual, using the 2022 aerials that were provided to us from the US Government. It appears the 2022 aerial is not as clear as one would think it would be, with the government providing. (For the portion of the county that flooded in 2019, we do have an aerial flight, by Cornerstone Mapping, which is very, very clear and is very useful).

Other

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2024

Residential

Lake-Yearly maintenance will be completed on the lake area. We have many very active lake areas which makes it difficult to constantly up to date. The lake seems to be very popular whether you can see the water or not. Sale review includes either a physical inspection of the property and/or questionnaires, telephone calls or physical inspection of the property. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Towns- Plans are for implementation for the remaining towns that were physically reviewed in 2023. Two new employees will learn the review and valuation process, as well as all employees will become familiar with MIPS. It will take some time to become familiar with the new program, which is different than TerraScan. Yearly appraisal maintenance will continue. Sale review includes either a physical inspection of the property and/or questionnaires, telephone calls or physical inspection of the property. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Rural- Organization for the rural review shall begin. Rural farm review will be organized by market areas and plans set forth for a major review, normally taking 3 years to complete. The rural review is so difficult to undertake because of the miles and miles of roads that do not go through. Last reviews included hiring outside of the office because of not enough employees to maintain the office work and also to be available every day to go out and review. Now with the new program, new employees etc. time will take longer to review and enter. The old process of hiring outside help, appears very slim in happening now for the next review, according to our board of supervisors. We are not a county of through roads in the western and middle sections of the county. We also plan on using the aerial flights of Eagle View to our advantage. Rural questionnaires will be mailed as we did for the residential lake and towns. Yearly maintenance will include sale review and pickup work. Sale review, for the rural homes (and buildings), includes questionnaires, telephone calls &/or physical inspection of the property. We make all efforts to talk to either the buyer, the seller or the realtor. All building permits and information statements are physically reviewed. Sale review includes either a physical inspection of the property and/or questionnaires, telephone calls or physical inspection of the property. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Commercial

Maintenance will continue on all commercial property. Generally, we have a low number of commercial sales with many single type sales. It is very difficult to compare all because of the uniqueness and the small number of properties selling. Sale review includes either a physical inspection of the property and/or questionnaires or telephone calls. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Agricultural

A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, using all information collected. Sales review and pickup work will also be completed by the office staff. GIS updates will continue using the new 2022 aerials that were provided to us by the US Government.

Other

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2025

Residential

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

Rural- Rural home and farm building review shall have begun, a major undertaking of the rural areas. As always, this task will take two or three years plus to complete. Sale review includes either a physical inspection of the property and/or questionnaires, telephone calls or physical inspection of the property. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Commercial - Commercial properties will be identified and prepared for the cyclical review. Somehow, the commercial and rural reviews have landed in the same cyclical review pattern. This did happen after hiring an outside individual to review the rural. At that same time, we reviewed partial commercial on our own, while a company worked on their own time to review the bigger complicated commercials. They did not return with some of our information until 1.5 years later. Maintenance will be the agenda for all commercial properties. Knox County generally has a low number of commercial sales with many single type sales. Normally it is very hard to compare because of the uniqueness and the small number of properties selling. Sale review includes either a physical inspection of the property and/or questionnaires or telephone calls. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Agricultural

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Other

Assessor, Deputy Assessor and personnel shall gather all information, transfer and value real estate and personal property pertinent to the valuations of Knox County. Duties include gathering all personal property by printing and mailing postcards to all individuals for the May 1 deadline; preparing each personal property with data entry; printing and mailing homestead exemptions to the individuals and working with the persons to help them file their returns; transferring all homestead information to PAD; generate an airport authority report; report exempt property being used by taxable entity; gather and handle all Form 521 sale information and work within preparing rosters and value within each market area, scan all 521's to the PAD; transfer all name changes and get the required original information into the state department after the sale date; work with attorney's and realtor's on incorrect 521's because the register of deeds say they have to accept right right or wrong; set the yearly valuations to meet all state statistical ranges; change property names; handle the splits; maintain property record cards; generate yearly record sheets each year after PAD and TERC ok's our valuations; keep mapping up to date, generate valuation change notices, prepare omitted, over and undervalued notices and report to the clerk; hear protests, review and visit each protest sight; prepare copies of the evidence to CBOE; prepare all evidence for the CBOE for TERC cases filed by property owners; keep track of growth and enter in each file; prepare centrally assessed values; generate and compile all valuations and distribute to each entity; certify school valuations; correct sales file roster; prepare charitable exemptions; combine and balance levies; accept and combine levies for the post card bill; generate the post card bill; combine and balance and enter levies; prepare all property for taxation; prepare Certified Tax List; prepare federal school aid reports for Niobrara and Santee; generate tax roles; prepare tax list corrections; on the cyclical reviews-organize full town and rural door to door reviews every 6 years for each one; prepare updates with FSA records brought in by the producer; work with the local NRD's; update CRP records that producers bring in; maintain the cadastral maps and the GIS.

2026

Residential

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

Rural- Rural residential review will continue. As always, this task will take two or three years plus to complete. Yearly maintenance will include sale review and pickup work. Sale reviews include questionnaires, telephone calls &/or physical inspection of the property. We make all efforts to talk to either the buyer, the seller or the realtor. All building permits and information statements are physically reviewed. We continually review all files for accuracy and correct statistics.

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

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Other

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2027

Residential

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

Rural- Residential review shall begin to finalize and implemented by market areas as they are completed, working market area by market area. Yearly maintenance will be done for the lake and town parcels, which include building permits, sale review

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

Commercial

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

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Other

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generate valuation change notices, prepare omitted, over and undervalued notices and report to the clerk; hear protests, review and visit each protest sight; prepare copies of the evidence to CBOE; prepare all evidence for the CBOE for TERC cases filed by property owners; keep track of growth and enter in each file; prepare centrally assessed values; generate and compile all valuations and distribute to each entity; certify school valuations; correct sales file roster; prepare charitable exemptions; combine and balance levies; accept and combine levies for the post card bill; generate the post card bill; combine and balance and enter levies; prepare all property for taxation; prepare Certified Tax List; prepare federal school aid reports for Niobrara and Santee; generate tax roles; prepare tax list corrections; on the cyclical reviews-organize full town and rural door to door reviews every 6 years for each one; prepare updates with FSA records brought in by the producer; work with the local NRD's; update CRP records that producers bring in; maintain the cadastral maps and the GIS.

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
<u>Residential</u>	Continue town review Market Analysis	Finalize Town Implement town Market Analysis Organize rural res	Market analysis Continue rural	Market Analysis Continue rural	Market Analysis Implement Partial Rural
<u>Commercial</u>	Market Analysis	Market Analysis	Market Analysis Organize commercial	Market Analysis Continue commercial	Market Analysis Implement Commercial
<u>Agricultural</u>	GIS Updates Aerial Updates Market Analysis	GIS Updates Aerial Updates Organize Rural Market Analysis	GIS Updates Aerial Updates Continue Rural Market Analysis	GIS Updates Aerial Updates Continue Rural Market Analysis	GIS Updates Aerial Updates Implement Partial Rural Market Analysis

Monica J. McManigal
Assessor

KNOX COUNTY ASSESSOR

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Christa Beckmann
Deputy

March 1, 2024

KNOX COUNTY

2024 Methodology for Special Value

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



Monica J McManigal
Knox County Assessor



Knox County accepted applications in March of 2012.

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

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