

NEBRASKA

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DEPARTMENT OF REVENUE

**2025 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

FILLMORE COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Fillmore 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 Fillmore County.

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Melissa Houchin, Fillmore 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.

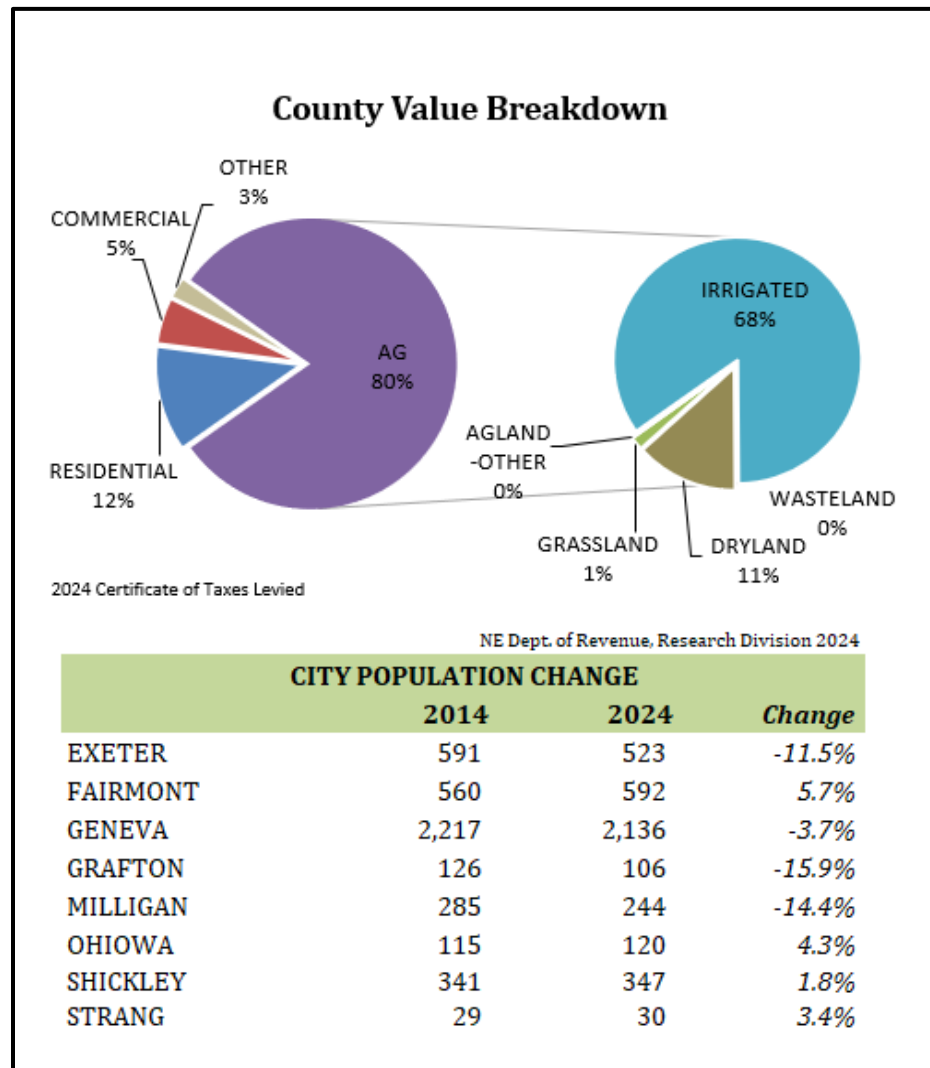
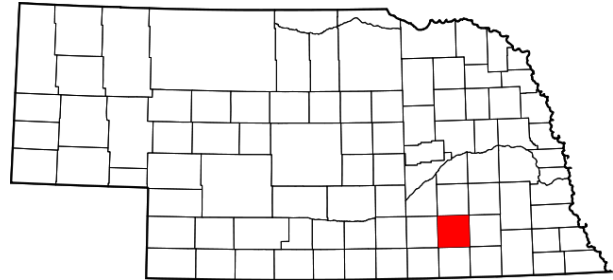
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 575 square miles, Fillmore County has 5,548 residents, per the Census Bureau Quick Facts for 2023, a slight population decline from the 2020 U.S. Census. Reports indicate that 80% of county residents are homeowners and 87% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$114,321 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Fillmore County are located in and around Geneva, the county seat. According to the latest information available from the U.S. Census Bureau, there are 215 employer establishments with total employment of 1,729, a 2% increase since 2019.

Agriculture land contributes the most to the county's valuation base by an overwhelming majority. Irrigated land makes up a majority of the land in the county. Fillmore County is included in both the Little Blue and Upper Big Blue Natural Resources Districts (NRD).

The ethanol plant located in Fairmont also contributes to the local agricultural economy.

2025 Residential Correlation for Fillmore County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The sales verification and qualification practices were reviewed for consistency and validity. Fillmore County was well below the usability percentage of sales used compared to the statewide average. However, upon review it was found that the assessor used all available sales in her sample. All disqualified sales were adequately explained. This supports that the sales were made without bias.

Six valuation groups are used within the residential class. The first four valuation groups reflect the four largest towns of Geneva, Exeter, Fairmont and Shickley. The additional two groups are dedicated to the smaller villages of Grafton, Milligan, Ohioa and Strang and the rural residential properties respectively.

The six-year inspection cycle was examined and found to be in compliance with State statutes. The emphasis was on lot values this year after it was discovered that the land to building ratios were too low. Costing and depreciation tables were adjusted when physical reviews were performed. Physical review work is done by the county assessor and staff. There is a valuation methodology on file with the Division.

2025 Residential Assessment Details for Fillmore County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Geneva	2024*	2023*	2024*	2024*	
2	Exeter	2023	2021	2024*	2023	
3	Fairmont	2024*	2023*	2024*	2023	
4	Shickley & Shickley sub	2022	2021	2024*	2022	
5	Grafton, Milligan, Ohioa and Strang	2021-2023	2021	2023	2023	
6	Rural Res	2021	2019	2023	2021	
Additional comments: All Permit/Pickup work was done and lot values were studied in Geneva, Fairmont, Exeter and Shickley. Geneva and Fairmont updated to March 2023 costing; depreciation tables updated.						
*assessment action for current year						

Description of Analysis

The statistical profile contains 83 sales. All three measures of central tendency are in the acceptable range. Additionally, the COD and the PRD are also in the IAAO recommended range and support appraisal equity. All six of the valuation groups had sales; however, two of the valuations groups

2025 Residential Correlation for Fillmore County

with insufficient counts are showing a low median. Neither Valuation Group 5 nor 6 had any significant assessment actions taken this year. Last year, these two valuation groups were high and in range, respectively.

The low COD in Valuation Group 1 are attributable to the county assessor’s sales verification process and the practice of stratifying small samples of sales to establish depreciation by valuation group. Review of the adjustments made by the county assessor consistently support that the methods apply to both sold and unsold properties, similarly, supporting equalization.

Further, comparison of the sales and the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) shows the increases made to the sample and the population were consistently applied. Based on the evidence, residential property is assessed within the acceptable range.

Equalization and Quality of Assessment

The residential property has been found to be equalized based on the analysis of the statistics and assessment actions. The quality of assessment complies with the generally accepted mass appraisal criteria and supports the median can be used for measurement.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	49	95.63	96.32	95.71	03.29	100.64
2	9	96.08	95.08	92.27	09.18	103.05
3	10	92.76	88.50	83.69	11.92	105.75
4	5	92.13	86.12	91.30	10.44	94.33
5	5	64.62	73.12	70.23	32.31	104.12
6	5	85.38	80.87	79.29	12.73	101.99
____ALL____	83	95.33	92.30	91.44	07.68	100.94

Level of Value

Based on analysis of all available information, the level of value for the residential property in Fillmore County is 95%.

2025 Commercial Correlation for Fillmore County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

The Fillmore County Assessor typically qualifies a percentage of commercial sales below the state average. However, examination of the sales rosters indicates that the county assessor has made all arm’s-length sales available for measurement and has documented all non-qualified sales; most non-qualified sales can be attributed to moving properties into trusts and private sales. No apparent bias in qualifications is evident.

Valuation groups are reviewed to ensure that economic differences are adequately identified and stratified. The first 4 valuation groups are aligned to represent specific geographic location of towns in the county. The fifth group is all the unincorporated small towns. And the last group is the rural residential properties. Most of these valuation groups do not have sufficient sales for analysis, therefore, the Division’s analysis is generally restricted to the overall sample.

The six-year inspection and review cycle is kept up-to-date and is completed by the county assessor and her staff. Industrial appraisals were handled by Schneider Appraisals.

2025 Commercial Assessment Details for Fillmore County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Geneva	2024*	2023*	2024*	2024*	
2	Exeter	2024*	2023*	2021	2024*	
3	Fairmont	2024*	2023*	2021	2024*	
4	Shickley & Shickley	2024*	2023*	2024*	2024*	
5	Grafton, Milligan, Ohioa and Strang	2024*	2023*	2023	2024*	
6	Rural Res	2024*	2023*	2023	2024*	
Additional comments: Costing updated to March 2023 - All Permit/Pickup work was done						
* = assessment action for current year						

Description of Analysis

The commercial statistics consists of only 15 sales in the current study period. All three measures of central tendency are within the acceptable range.

Analysis of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) reflect the actions reported by the county assessor, and support that assessments were uniformly applied to sold and unsold parcels.

2025 Commercial Correlation for Fillmore County

Equalization and Quality of Assessment

A review of the statistics and assessment practices indicate that assessments in Fillmore County are uniform and proportionate across the commercial class. The quality of assessment of the commercial class complies with the generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	8	98.66	97.28	96.07	09.06	101.26
2	2	95.09	95.09	97.35	03.33	97.88
3	1	110.67	110.67	110.67	00.00	100.00
4	1	85.78	85.78	85.78	00.00	100.00
5	2	96.93	96.93	95.81	03.89	101.17
6	1	89.11	89.11	89.11	00.00	100.00
<u> ALL </u>	<u> 15 </u>	98.26	96.52	96.20	08.11	100.33

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Fillmore County is 98% of market value.

2025 Agricultural Correlation for Fillmore County

Assessment Practices & Actions

The Department of Revenue, Property Assessment Division (Division) annually conducts a comprehensive review of assessment practices in each county. The review examines the integrity of the sales data provided to the Division for its ratio studies, as well as the more subjective aspects of the assessment process. The portions of the review that most significantly influence determinations of assessment quality are described herein, along with the assessment actions taken by the county assessor in the current assessment year.

Agricultural land sales in Fillmore County are qualified below the state average. Examination of the sales qualification process revealed no apparent bias in the qualification determination. All arm's-length sales have been included in the state sales file for measurement of agricultural property in the county.

Two market areas are used as the only discernable land difference throughout the county is access to ground water. Market Area 1 is the northern part of the county and has access to ground water. Market Area 2 is the southern part of the county and has little to no access to ground water and the prices reflect it.

The county meets the six-year inspection requirement as agricultural homes and outbuildings are physically reviewed with rural residential properties on a rotating cycle. Agricultural land use is reviewed through aerial imagery by the county assessor and her staff.

2025 Agricultural Assessment Details for Fillmore County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2021	2019	2021	2021	
AB DW	Agricultural dwellings	2021	2019	2021	2021	
<u>Additional comments:</u>						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Majority of county	2024*	Irrigated land and dryland increased 3%. Grassland, CRP & Wetlands increased \$50/acre
2	Small areas without groundwater	2024*	Irrigated land increased 4%, Dryland 4% Grassland, CRP & Wetlands increased \$50/acre
<u>Additional comments:</u> Land use changes were made based on permits from the NRD and FSA maps brought in by taxpayers. * = assessment action for current year			

2025 Agricultural Correlation for Fillmore County

Description of Analysis

There are 54 agricultural sales, all three measures of central tendency are within the acceptable range. The COD is low enough to support the use of the median as an indicator of the level of value.

Both market areas are within the acceptable range. Analysis of the 80% Majority Land Use (MLU) indicates that only the irrigated land in Market Area 1 is of sufficient number to analyze. However, most dryland samples also have an acceptable median. Review of the Average Acre Value Comparison Chart supports that all agricultural land values are equalized with adjoining counties.

A review of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report, reflects the agricultural land adjustments that were reported by the county assessor.

Fillmore County has one school district subject to a 50% assessment level for property taxes used to pay the principal and interest on school bonds. There are very few properties from Fillmore County in this school district, and none of those properties sold for the current assessment cycle.

Equalization and Quality of Assessment

Agricultural improvements are valued using the same process that are utilized for rural residential and are therefore equalized at an acceptable level of value.

The quality of assessment of agricultural property in Fillmore County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	38	68.57	67.32	66.90	16.84	100.63
1	38	68.57	67.32	66.90	16.84	100.63
<u> Dry </u>						
County	7	70.46	66.72	65.92	08.86	101.21
1	2	64.84	64.84	62.34	08.68	104.01
2	5	71.05	67.47	67.63	08.95	99.76
<u> ALL </u>	54	70.05	68.10	67.25	15.57	101.26

Level of Value

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

Level of Value of School Bond Valuation – LB 2 (Operative January 1, 2022 and 2024)

A review of agricultural land value in Fillmore County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people, indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 34%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Fillmore County is 50%.

2025 Opinions of the Property Tax Administrator for Fillmore 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	95	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.
School Bond Value Agricultural Land	50	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 7th day of April, 2025.



Sarah Scott
Property Tax Administrator

APPENDICES

2025 Commission Summary for Fillmore County

Residential Real Property - Current

Number of Sales	83	Median	95.33
Total Sales Price	\$12,892,222	Mean	92.30
Total Adj. Sales Price	\$12,892,222	Wgt. Mean	91.44
Total Assessed Value	\$11,788,490	Average Assessed Value of the Base	\$101,025
Avg. Adj. Sales Price	\$155,328	Avg. Assessed Value	\$142,030

Confidence Interval - Current

95% Median C.I	93.48 to 96.11
95% Wgt. Mean C.I	88.80 to 94.07
95% Mean C.I	89.63 to 94.97
% of Value of the Class of all Real Property Value in the County	11.34
% of Records Sold in the Study Period	2.73
% of Value Sold in the Study Period	3.84

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	91	93	93.38
2023	121	95	94.52
2022	133	95	94.81
2021	132	97	96.59

2025 Commission Summary for Fillmore County

Commercial Real Property - Current

Number of Sales	15	Median	98.26
Total Sales Price	\$1,537,100	Mean	96.52
Total Adj. Sales Price	\$1,537,100	Wgt. Mean	96.20
Total Assessed Value	\$1,478,705	Average Assessed Value of the Base	\$256,843
Avg. Adj. Sales Price	\$102,473	Avg. Assessed Value	\$98,580

Confidence Interval - Current

95% Median C.I	91.92 to 100.97
95% Wgt. Mean C.I	85.23 to 107.17
95% Mean C.I	90.36 to 102.68
% of Value of the Class of all Real Property Value in the County	5.64
% of Records Sold in the Study Period	2.52
% of Value Sold in the Study Period	0.97

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	12	100	92.42
2023	23	94	93.79
2022	29	93	92.75
2021	21	100	99.41

**30 Fillmore
RESIDENTIAL**

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 83
 Total Sales Price : 12,892,222
 Total Adj. Sales Price : 12,892,222
 Total Assessed Value : 11,788,490
 Avg. Adj. Sales Price : 155,328
 Avg. Assessed Value : 142,030

MEDIAN : 95
 WGT. MEAN : 91
 MEAN : 92
 COD : 07.68
 PRD : 100.94

COV : 13.43
 STD : 12.40
 Avg. Abs. Dev : 07.32
 MAX Sales Ratio : 117.96
 MIN Sales Ratio : 40.70

95% Median C.I. : 93.48 to 96.11
 95% Wgt. Mean C.I. : 88.80 to 94.07
 95% Mean C.I. : 89.63 to 94.97

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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-22 To 31-DEC-22	12	96.92	97.36	97.36	02.39	100.00	93.06	101.58	95.33 to 100.70	122,392	119,158	
01-JAN-23 To 31-MAR-23	8	98.46	101.11	99.22	05.97	101.90	91.76	114.13	91.76 to 114.13	121,438	120,490	
01-APR-23 To 30-JUN-23	8	94.18	97.83	94.85	07.41	103.14	83.85	117.96	83.85 to 117.96	107,000	101,486	
01-JUL-23 To 30-SEP-23	11	94.33	89.06	93.06	07.98	95.70	40.70	98.99	85.38 to 97.85	191,591	178,291	
01-OCT-23 To 31-DEC-23	7	93.23	88.82	89.89	07.99	98.81	70.85	97.74	70.85 to 97.74	181,821	163,444	
01-JAN-24 To 31-MAR-24	7	95.58	90.17	87.70	09.29	102.82	64.62	102.00	64.62 to 102.00	124,410	109,104	
01-APR-24 To 30-JUN-24	16	93.71	89.89	89.46	07.36	100.48	59.65	99.09	88.17 to 98.20	177,000	158,339	
01-JUL-24 To 30-SEP-24	14	92.32	87.86	86.77	10.88	101.26	57.59	104.03	65.64 to 99.32	179,493	155,738	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	39	96.11	95.89	95.62	05.98	100.28	40.70	117.96	94.33 to 97.85	138,556	132,485	
01-OCT-23 To 30-SEP-24	44	93.58	89.12	88.42	09.05	100.79	57.59	104.03	91.54 to 95.58	170,194	150,491	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	34	95.45	93.91	93.73	07.70	100.19	40.70	117.96	92.98 to 96.70	153,169	143,562	
<u>ALL</u>	83	95.33	92.30	91.44	07.68	100.94	40.70	117.96	93.48 to 96.11	155,328	142,030	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	49	95.63	96.32	95.71	03.29	100.64	88.17	114.13	94.33 to 96.88	162,241	155,284	
2	9	96.08	95.08	92.27	09.18	103.05	70.85	117.96	83.85 to 101.59	113,731	104,936	
3	10	92.76	88.50	83.69	11.92	105.75	61.52	112.05	76.65 to 99.54	103,900	86,952	
4	5	92.13	86.12	91.30	10.44	94.33	59.65	97.74	N/A	198,150	180,914	
5	5	64.62	73.12	70.23	32.31	104.12	40.70	102.00	N/A	81,340	57,122	
6	5	85.38	80.87	79.29	12.73	101.99	65.64	94.88	N/A	296,480	235,093	
<u>ALL</u>	83	95.33	92.30	91.44	07.68	100.94	40.70	117.96	93.48 to 96.11	155,328	142,030	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	83	95.33	92.30	91.44	07.68	100.94	40.70	117.96	93.48 to 96.11	155,328	142,030	
06												
07												
<u>ALL</u>	83	95.33	92.30	91.44	07.68	100.94	40.70	117.96	93.48 to 96.11	155,328	142,030	

**30 Fillmore
RESIDENTIAL**

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 83
 Total Sales Price : 12,892,222
 Total Adj. Sales Price : 12,892,222
 Total Assessed Value : 11,788,490
 Avg. Adj. Sales Price : 155,328
 Avg. Assessed Value : 142,030

MEDIAN : 95
 WGT. MEAN : 91
 MEAN : 92
 COD : 07.68
 PRD : 100.94

COV : 13.43
 STD : 12.40
 Avg. Abs. Dev : 07.32
 MAX Sales Ratio : 117.96
 MIN Sales Ratio : 40.70

95% Median C.I. : 93.48 to 96.11
 95% Wgt. Mean C.I. : 88.80 to 94.07
 95% Mean C.I. : 89.63 to 94.97

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	1	102.00	102.00	102.00	00.00	100.00	102.00	102.00	N/A	11,000	11,220
Less Than 30,000	3	102.00	84.10	76.28	22.52	110.25	40.70	109.60	N/A	16,000	12,205
Ranges Excl. Low \$											
Greater Than 4,999	83	95.33	92.30	91.44	07.68	100.94	40.70	117.96	93.48 to 96.11	155,328	142,030
Greater Than 14,999	82	95.11	92.18	91.43	07.71	100.82	40.70	117.96	93.23 to 96.11	157,088	143,625
Greater Than 29,999	80	95.11	92.61	91.50	06.99	101.21	57.59	117.96	93.23 to 96.11	160,553	146,898
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	102.00	102.00	102.00	00.00	100.00	102.00	102.00	N/A	11,000	11,220
15,000 TO 29,999	2	75.15	75.15	68.64	45.84	109.48	40.70	109.60	N/A	18,500	12,698
30,000 TO 59,999	4	103.82	102.36	100.56	12.18	101.79	83.85	117.96	N/A	39,750	39,971
60,000 TO 99,999	17	96.11	94.12	94.24	04.62	99.87	59.65	100.85	92.96 to 99.54	77,857	73,375
100,000 TO 149,999	18	95.22	91.40	90.90	07.42	100.55	57.59	104.03	91.67 to 98.20	123,917	112,636
150,000 TO 249,999	30	94.13	92.56	92.47	06.43	100.10	61.52	114.13	92.66 to 96.60	180,150	166,588
250,000 TO 499,999	11	91.76	88.83	89.08	08.35	99.72	65.64	98.99	66.67 to 97.85	338,786	301,777
500,000 TO 999,999											
1,000,000 +											
ALL	83	95.33	92.30	91.44	07.68	100.94	40.70	117.96	93.48 to 96.11	155,328	142,030

**30 Fillmore
COMMERCIAL**

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 15
 Total Sales Price : 1,537,100
 Total Adj. Sales Price : 1,537,100
 Total Assessed Value : 1,478,705
 Avg. Adj. Sales Price : 102,473
 Avg. Assessed Value : 98,580

MEDIAN : 98
 WGT. MEAN : 96
 MEAN : 97
 COD : 08.11
 PRD : 100.33

COV : 11.53
 STD : 11.13
 Avg. Abs. Dev : 07.97
 MAX Sales Ratio : 117.73
 MIN Sales Ratio : 70.38

95% Median C.I. : 91.92 to 100.97
 95% Wgt. Mean C.I. : 85.23 to 107.17
 95% Mean C.I. : 90.36 to 102.68

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	4	98.66	97.65	97.18	02.24	100.48	92.57	100.70	N/A	150,625	146,374	
01-JAN-22 To 31-MAR-22												
01-APR-22 To 30-JUN-22												
01-JUL-22 To 30-SEP-22												
01-OCT-22 To 31-DEC-22	2	104.83	104.83	115.11	12.32	91.07	91.92	117.73	N/A	123,000	141,583	
01-JAN-23 To 31-MAR-23												
01-APR-23 To 30-JUN-23	2	95.71	95.71	97.53	02.66	98.13	93.16	98.26	N/A	87,500	85,338	
01-JUL-23 To 30-SEP-23												
01-OCT-23 To 31-DEC-23	2	90.53	90.53	77.22	22.26	117.24	70.38	110.67	N/A	132,500	102,320	
01-JAN-24 To 31-MAR-24	1	85.76	85.76	85.76	00.00	100.00	85.76	85.76	N/A	25,000	21,440	
01-APR-24 To 30-JUN-24	1	92.11	92.11	92.11	00.00	100.00	92.11	92.11	N/A	95,000	87,500	
01-JUL-24 To 30-SEP-24	3	100.97	99.07	97.81	05.95	101.29	89.11	107.14	N/A	42,867	41,930	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	4	98.66	97.65	97.18	02.24	100.48	92.57	100.70	N/A	150,625	146,374	
01-OCT-22 To 30-SEP-23	4	95.71	100.27	107.80	08.08	93.01	91.92	117.73	N/A	105,250	113,460	
01-OCT-23 To 30-SEP-24	7	92.11	93.73	85.55	11.40	109.56	70.38	110.67	70.38 to 110.67	73,371	62,767	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	2	104.83	104.83	115.11	12.32	91.07	91.92	117.73	N/A	123,000	141,583	
01-JAN-23 To 31-DEC-23	4	95.71	93.12	85.30	11.86	109.17	70.38	110.67	N/A	110,000	93,829	
<u>ALL</u>	15	98.26	96.52	96.20	08.11	100.33	70.38	117.73	91.92 to 100.97	102,473	98,580	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	8	98.66	97.28	96.07	09.06	101.26	70.38	117.73	70.38 to 117.73	149,200	143,344	
2	2	95.09	95.09	97.35	03.33	97.68	91.92	98.26	N/A	87,500	85,183	
3	1	110.67	110.67	110.67	00.00	100.00	110.67	110.67	N/A	45,000	49,800	
4	1	85.76	85.76	85.76	00.00	100.00	85.76	85.76	N/A	25,000	21,440	
5	2	96.93	96.93	95.81	03.89	101.17	93.16	100.70	N/A	19,250	18,443	
6	1	89.11	89.11	89.11	00.00	100.00	89.11	89.11	N/A	60,000	53,465	
<u>ALL</u>	15	98.26	96.52	96.20	08.11	100.33	70.38	117.73	91.92 to 100.97	102,473	98,580	

**30 Fillmore
COMMERCIAL**

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 15
 Total Sales Price : 1,537,100
 Total Adj. Sales Price : 1,537,100
 Total Assessed Value : 1,478,705
 Avg. Adj. Sales Price : 102,473
 Avg. Assessed Value : 98,580

MEDIAN : 98
 WGT. MEAN : 96
 MEAN : 97
 COD : 08.11
 PRD : 100.33

COV : 11.53
 STD : 11.13
 Avg. Abs. Dev : 07.97
 MAX Sales Ratio : 117.73
 MIN Sales Ratio : 70.38

95% Median C.I. : 91.92 to 100.97
 95% Wgt. Mean C.I. : 85.23 to 107.17
 95% Mean C.I. : 90.36 to 102.68

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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	5	92.57	90.44	89.89	07.56	100.61	70.38	99.01	N/A	166,800	149,944
03	9	98.26	97.54	97.24	06.71	100.31	85.76	110.67	89.11 to 107.14	53,567	52,089
04	1	117.73	117.73	117.73	00.00	100.00	117.73	117.73	N/A	221,000	260,185
<u>ALL</u>	<u>15</u>	<u>98.26</u>	<u>96.52</u>	<u>96.20</u>	<u>08.11</u>	<u>100.33</u>	<u>70.38</u>	<u>117.73</u>	<u>91.92 to 100.97</u>	<u>102,473</u>	<u>98,580</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	1	100.70	100.70	100.70	00.00	100.00	100.70	100.70	N/A	13,500	13,595
Less Than 30,000	5	93.16	94.50	93.48	05.15	101.09	85.76	100.97	N/A	21,500	20,098
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	15	98.26	96.52	96.20	08.11	100.33	70.38	117.73	91.92 to 100.97	102,473	98,580
Greater Than 14,999	14	95.71	96.22	96.16	08.73	100.06	70.38	117.73	89.11 to 107.14	108,829	104,651
Greater Than 29,999	10	98.28	97.53	96.41	09.20	101.16	70.38	117.73	89.11 to 110.67	142,960	137,822
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	100.70	100.70	100.70	00.00	100.00	100.70	100.70	N/A	13,500	13,595
15,000 TO 29,999	4	92.54	92.95	92.44	04.44	100.55	85.76	100.97	N/A	23,500	21,724
30,000 TO 59,999	3	107.14	105.37	105.48	03.85	99.90	98.30	110.67	N/A	46,200	48,730
60,000 TO 99,999	2	90.61	90.61	90.95	01.66	99.63	89.11	92.11	N/A	77,500	70,483
100,000 TO 149,999											
150,000 TO 249,999	4	95.42	94.74	94.58	13.90	100.17	70.38	117.73	N/A	190,250	179,944
250,000 TO 499,999	1	99.01	99.01	99.01	00.00	100.00	99.01	99.01	N/A	375,000	371,285
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>	<u>15</u>	<u>98.26</u>	<u>96.52</u>	<u>96.20</u>	<u>08.11</u>	<u>100.33</u>	<u>70.38</u>	<u>117.73</u>	<u>91.92 to 100.97</u>	<u>102,473</u>	<u>98,580</u>

**30 Fillmore
COMMERCIAL**

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 15
 Total Sales Price : 1,537,100
 Total Adj. Sales Price : 1,537,100
 Total Assessed Value : 1,478,705
 Avg. Adj. Sales Price : 102,473
 Avg. Assessed Value : 98,580

MEDIAN : 98
 WGT. MEAN : 96
 MEAN : 97
 COD : 08.11
 PRD : 100.33

COV : 11.53
 STD : 11.13
 Avg. Abs. Dev : 07.97
 MAX Sales Ratio : 117.73
 MIN Sales Ratio : 70.38

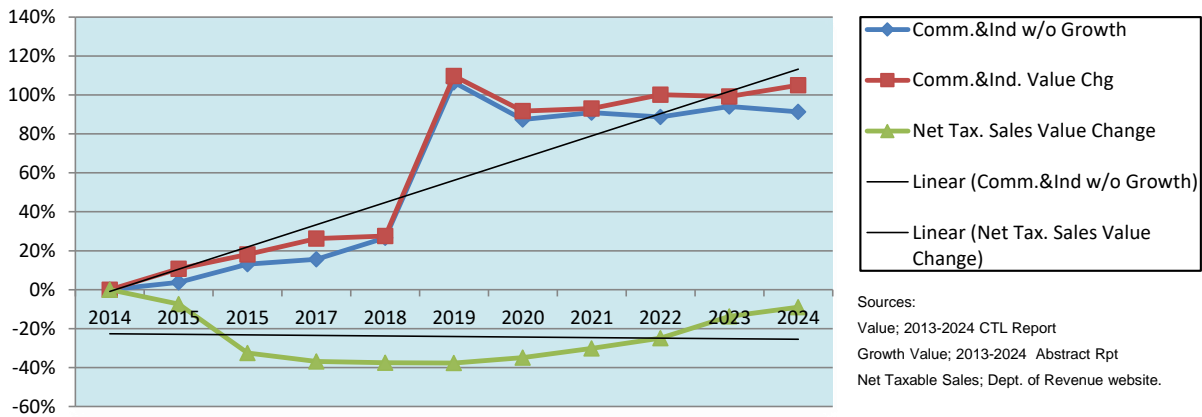
95% Median C.I. : 91.92 to 100.97
 95% Wgt. Mean C.I. : 85.23 to 107.17
 95% Mean C.I. : 90.36 to 102.68

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	2	90.52	90.52	89.94	01.56	100.64	89.11	91.92	N/A	42,500	38,223
352	4	95.44	90.07	89.83	09.00	100.27	70.38	99.01	N/A	202,250	181,685
353	1	107.14	107.14	107.14	00.00	100.00	107.14	107.14	N/A	49,600	53,140
386	1	98.26	98.26	98.26	00.00	100.00	98.26	98.26	N/A	150,000	147,385
406	3	110.67	109.79	115.50	05.05	95.06	100.97	117.73	N/A	95,000	109,723
426	1	93.16	93.16	93.16	00.00	100.00	93.16	93.16	N/A	25,000	23,290
442	1	100.70	100.70	100.70	00.00	100.00	100.70	100.70	N/A	13,500	13,595
528	1	92.11	92.11	92.11	00.00	100.00	92.11	92.11	N/A	95,000	87,500
582	1	85.76	85.76	85.76	00.00	100.00	85.76	85.76	N/A	25,000	21,440
<u>ALL</u>	15	98.26	96.52	96.20	08.11	100.33	70.38	117.73	91.92 to 100.97	102,473	98,580

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
2013	\$ 61,133,962	\$ 4,005,020	6.55%	\$ 57,128,942		\$ 54,518,292	
2014	\$ 67,672,165	\$ 4,236,470	6.26%	\$ 63,435,695	3.77%	\$ 50,444,585	-7.47%
2015	\$ 72,170,510	\$ 2,996,115	4.15%	\$ 69,174,395	2.22%	\$ 36,821,124	-27.01%
2016	\$ 77,190,125	\$ 6,533,770	8.46%	\$ 70,656,355	-2.10%	\$ 34,410,027	-6.55%
2017	\$ 77,983,705	\$ 581,975	0.75%	\$ 77,401,730	0.27%	\$ 34,093,177	-0.92%
2018	\$ 128,246,830	\$ 2,006,180	1.56%	\$ 126,240,650	61.88%	\$ 33,975,393	-0.35%
2019	\$ 117,253,525	\$ 2,682,550	2.29%	\$ 114,570,975	-10.66%	\$ 35,463,729	4.38%
2020	\$ 118,023,332	\$ 1,325,115	1.12%	\$ 116,698,217	-0.47%	\$ 38,056,478	7.31%
2021	\$ 122,399,732	\$ 7,065,360	5.77%	\$ 115,334,372	-2.28%	\$ 40,954,851	7.62%
2022	\$ 121,769,402	\$ 3,118,265	2.56%	\$ 118,651,137	-3.06%	\$ 47,048,762	14.88%
2023	\$ 125,329,622	\$ 8,356,440	6.67%	\$ 116,973,182	-3.94%	\$ 49,643,549	5.52%
2024	\$ 136,203,997	\$ 6,819,560	5.01%	\$ 129,384,437	3.24%	\$ 49,315,645	-0.66%
Ann %chg	7.25%			Average	4.44%	-0.23%	-0.30%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	3.77%	10.69%	-7.47%
2015	13.15%	18.05%	-32.46%
2016	15.58%	26.26%	-36.88%
2017	26.61%	27.56%	-37.46%
2018	106.50%	109.78%	-37.68%
2019	87.41%	91.80%	-34.95%
2020	90.89%	93.06%	-30.20%
2021	88.66%	100.22%	-24.88%
2022	94.08%	99.18%	-13.70%
2023	91.34%	105.01%	-8.94%
2024	111.64%	122.80%	-9.54%

County Number	30
County Name	Fillmore

30 Fillmore
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 54
 Total Sales Price : 69,963,918
 Total Adj. Sales Price : 69,963,918
 Total Assessed Value : 47,048,577
 Avg. Adj. Sales Price : 1,295,628
 Avg. Assessed Value : 871,270

MEDIAN : 70
 WGT. MEAN : 67
 MEAN : 68
 COD : 15.57
 PRD : 101.26

COV : 25.30
 STD : 17.23
 Avg. Abs. Dev : 10.91
 MAX Sales Ratio : 103.00
 MIN Sales Ratio : 00.00

95% Median C.I. : 65.38 to 72.53
 95% Wgt. Mean C.I. : 63.03 to 71.47
 95% Mean C.I. : 63.50 to 72.70

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-21 To 31-DEC-21	12	71.79	63.69	62.05	24.88	102.64	00.00	91.41	66.25 to 87.39	1,296,553	804,467	
01-JAN-22 To 31-MAR-22	8	72.12	75.18	73.19	17.78	102.72	59.69	103.00	59.69 to 103.00	1,198,248	876,958	
01-APR-22 To 30-JUN-22												
01-JUL-22 To 30-SEP-22	2	67.38	67.38	68.01	03.37	99.07	65.11	69.64	N/A	1,243,000	845,348	
01-OCT-22 To 31-DEC-22	9	72.53	69.81	69.99	11.36	99.74	56.27	87.01	57.43 to 76.53	2,037,804	1,426,356	
01-JAN-23 To 31-MAR-23	6	70.76	69.82	71.07	08.63	98.24	57.80	84.54	57.80 to 84.54	864,783	614,597	
01-APR-23 To 30-JUN-23	3	81.04	75.92	72.66	09.29	104.49	62.07	84.66	N/A	1,256,669	913,138	
01-JUL-23 To 30-SEP-23	2	66.22	66.22	66.94	01.93	98.92	64.94	67.50	N/A	1,104,000	738,970	
01-OCT-23 To 31-DEC-23	3	65.58	67.81	66.66	09.88	101.73	59.21	78.65	N/A	903,033	601,985	
01-JAN-24 To 31-MAR-24	7	56.88	61.83	60.26	12.55	102.61	52.30	75.60	52.30 to 75.60	1,352,150	814,744	
01-APR-24 To 30-JUN-24	2	66.72	66.72	67.05	08.81	99.51	60.84	72.59	N/A	326,100	218,660	
01-JUL-24 To 30-SEP-24												
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	22	70.95	68.20	66.45	20.79	102.63	00.00	103.00	65.11 to 84.66	1,255,937	834,544	
01-OCT-22 To 30-SEP-23	20	70.76	70.37	70.30	10.92	100.10	56.27	87.01	62.88 to 76.12	1,475,347	1,037,107	
01-OCT-23 To 30-SEP-24	12	63.11	64.14	61.95	11.87	103.54	52.30	78.65	56.87 to 72.59	1,068,863	662,207	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	19	69.64	71.82	70.84	13.91	101.38	56.27	103.00	61.09 to 78.14	1,600,643	1,133,872	
01-JAN-23 To 31-DEC-23	14	68.98	70.18	69.98	10.63	100.29	57.80	84.66	62.07 to 81.04	991,129	693,635	
<u>ALL</u>	54	70.05	68.10	67.25	15.57	101.26	00.00	103.00	65.38 to 72.53	1,295,628	871,270	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	47	69.64	67.92	67.29	16.00	100.94	00.00	103.00	65.38 to 72.59	1,393,444	937,595	
2	7	71.05	69.33	66.67	12.91	103.99	52.30	90.18	52.30 to 90.18	638,862	425,942	
<u>ALL</u>	54	70.05	68.10	67.25	15.57	101.26	00.00	103.00	65.38 to 72.53	1,295,628	871,270	

30 Fillmore
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

Date Range: 10/1/2021 To 9/30/2024 Posted on: 1/31/2025

Number of Sales : 54
 Total Sales Price : 69,963,918
 Total Adj. Sales Price : 69,963,918
 Total Assessed Value : 47,048,577
 Avg. Adj. Sales Price : 1,295,628
 Avg. Assessed Value : 871,270

MEDIAN : 70
 WGT. MEAN : 67
 MEAN : 68
 COD : 15.57
 PRD : 101.26

COV : 25.30
 STD : 17.23
 Avg. Abs. Dev : 10.91
 MAX Sales Ratio : 103.00
 MIN Sales Ratio : 00.00

95% Median C.I. : 65.38 to 72.53
 95% Wgt. Mean C.I. : 63.03 to 71.47
 95% Mean C.I. : 63.50 to 72.70

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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
Irrigated											
County	13	66.83	65.88	60.98	18.39	108.04	00.00	103.00	62.55 to 75.60	1,221,538	744,929
1	13	66.83	65.88	60.98	18.39	108.04	00.00	103.00	62.55 to 75.60	1,221,538	744,929
Dry											
County	7	70.46	66.72	65.92	08.86	101.21	52.30	76.53	52.30 to 76.53	665,857	438,920
1	2	64.84	64.84	62.34	08.68	104.01	59.21	70.46	N/A	754,500	470,343
2	5	71.05	67.47	67.63	08.95	99.76	52.30	76.53	N/A	630,400	426,351
ALL	54	70.05	68.10	67.25	15.57	101.26	00.00	103.00	65.38 to 72.53	1,295,628	871,270

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	38	68.57	67.32	66.90	16.84	100.63	00.00	103.00	65.38 to 74.23	1,531,080	1,024,318
1	38	68.57	67.32	66.90	16.84	100.63	00.00	103.00	65.38 to 74.23	1,531,080	1,024,318
Dry											
County	7	70.46	66.72	65.92	08.86	101.21	52.30	76.53	52.30 to 76.53	665,857	438,920
1	2	64.84	64.84	62.34	08.68	104.01	59.21	70.46	N/A	754,500	470,343
2	5	71.05	67.47	67.63	08.95	99.76	52.30	76.53	N/A	630,400	426,351
ALL	54	70.05	68.10	67.25	15.57	101.26	00.00	103.00	65.38 to 72.53	1,295,628	871,270

Fillmore County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Fillmore	1	7,830	7,620	7,520	7,415	6,200	6,900	6,695	6,645	7,459
York	1	9,496	9,500	8,698	8,700	n/a	8,292	8,000	8,000	9,182
Seward	1	8,249	8,100	7,197	7,199	7,000	6,199	5,800	5,091	7,379
Saline	3	7,440	7,297	7,299	7,225	6,895	6,020	6,018	5,733	7,144
Jefferson	1	7,475	9,087	9,058	6,933	6,904	n/a	6,105	3,756	7,913
Thayer	1	7,975	7,800	7,600	7,400	7,350	7,100	6,950	6,950	7,536
Nuckolls	1	6,102	6,102	5,481	5,481	n/a	5,424	4,803	4,803	5,683
Clay	1	8,025	8,025	7,905	7,905	n/a	7,610	7,435	7,435	7,915
Hamilton	1	8,085	8,086	7,970	7,999	2,200	7,700	7,500	7,500	8,011
Fillmore	2	7,490	7,280	7,175	7,070	n/a	6,345	6,345	6,290	7,171
Saline	1	5,265	5,265	4,309	4,310	4,255	4,255	4,090	4,090	4,573

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Fillmore	1	4,485	4,380	4,120	4,120	4,020	3,810	3,810	3,710	4,173
York	1	5,699	5,692	5,200	5,197	5,087	n/a	5,100	5,098	5,455
Seward	1	6,400	6,400	6,350	6,200	6,100	5,500	5,350	4,300	6,047
Saline	3	3,675	3,674	3,376	3,335	3,252	3,229	3,226	3,089	3,415
Jefferson	1	5,355	6,477	6,349	3,961	n/a	4,409	2,899	2,557	4,934
Thayer	1	5,200	5,000	4,800	4,700	4,500	4,350	4,175	4,175	4,764
Nuckolls	1	3,080	3,080	2,912	2,912	2,632	2,632	2,576	2,576	2,930
Clay	1	3,750	3,750	3,425	3,425	3,220	3,220	3,110	3,110	3,541
Hamilton	1	5,300	5,300	5,200	5,000	4,800	4,800	4,600	4,600	5,149
Fillmore	2	4,115	4,060	4,005	3,850	3,690	3,690	3,590	3,380	3,956
Saline	1	4,468	4,469	4,350	4,350	4,100	4,079	3,914	3,909	4,310

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Fillmore	1	1,750	1,750	1,650	n/a	n/a	n/a	n/a	n/a	1,711
York	1	1,698	1,655	1,688	1,700	n/a	n/a	n/a	1,314	1,684
Seward	1	2,948	2,950	2,799	n/a	2,800	n/a	n/a	2,400	2,909
Saline	3	1,993	1,998	1,975	1,480	1,846	1,280	1,255	1,304	1,982
Jefferson	1	2,479	2,501	2,465	2,465	n/a	n/a	n/a	2,250	2,477
Thayer	1	1,895	1,895	1,895	n/a	1,895	1,895	n/a	1,895	1,895
Nuckolls	1	1,478	1,478	1,467	1,467	n/a	1,456	1,453	1,456	1,470
Clay	1	1,540	1,540	1,540	1,540	n/a	n/a	n/a	1,435	1,533
Hamilton	1	1,750	1,700	1,650	1,600	1,550	1,500	n/a	1,300	1,697
Fillmore	2	1,750	1,750	1,650	n/a	n/a	n/a	n/a	n/a	1,698
Saline	1	1,992	1,994	1,975	n/a	1,925	1,280	1,255	1,565	1,980

County	Mkt Area	CRP	TIMBER	WASTE
Fillmore	1	1,678	n/a	478
York	1	800	n/a	601
Seward	1	3,022	802	100
Saline	3	1,979	516	100
Jefferson	1	n/a	1,171	440
Thayer	1	3,225	700	500
Nuckolls	1	1,312	120	120
Clay	1	1,257	n/a	500
Hamilton	1	n/a	n/a	900
Fillmore	2	1,659	n/a	796
Saline	1	1,983	516	100

Source: 2025 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.

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

Number of Sales :	0	Median :	0	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	0	Wgt. Mean :	0	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	0	Mean :	0	Avg.Abs.Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	0						
Avg. Adj. Sales Price :	0	COD :	00.00	MAX Sales Ratio :	00.00		
Avg. Assessed Value :	0	PRD :	00.00	MIN Sales Ratio :	00.00		

Printed : 03/25/2025

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2021 To 12/31/2021											
01/01/2022 To 03/31/2022											
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022											
10/01/2022 To 09/30/2023											
10/01/2023 To 09/30/2024											
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022											
01/01/2023 To 12/31/2023											
<u>ALL</u>											
10/01/2021 To 09/30/2024											

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2021 to 09/30/2024 Posted Before : 01/31/2025

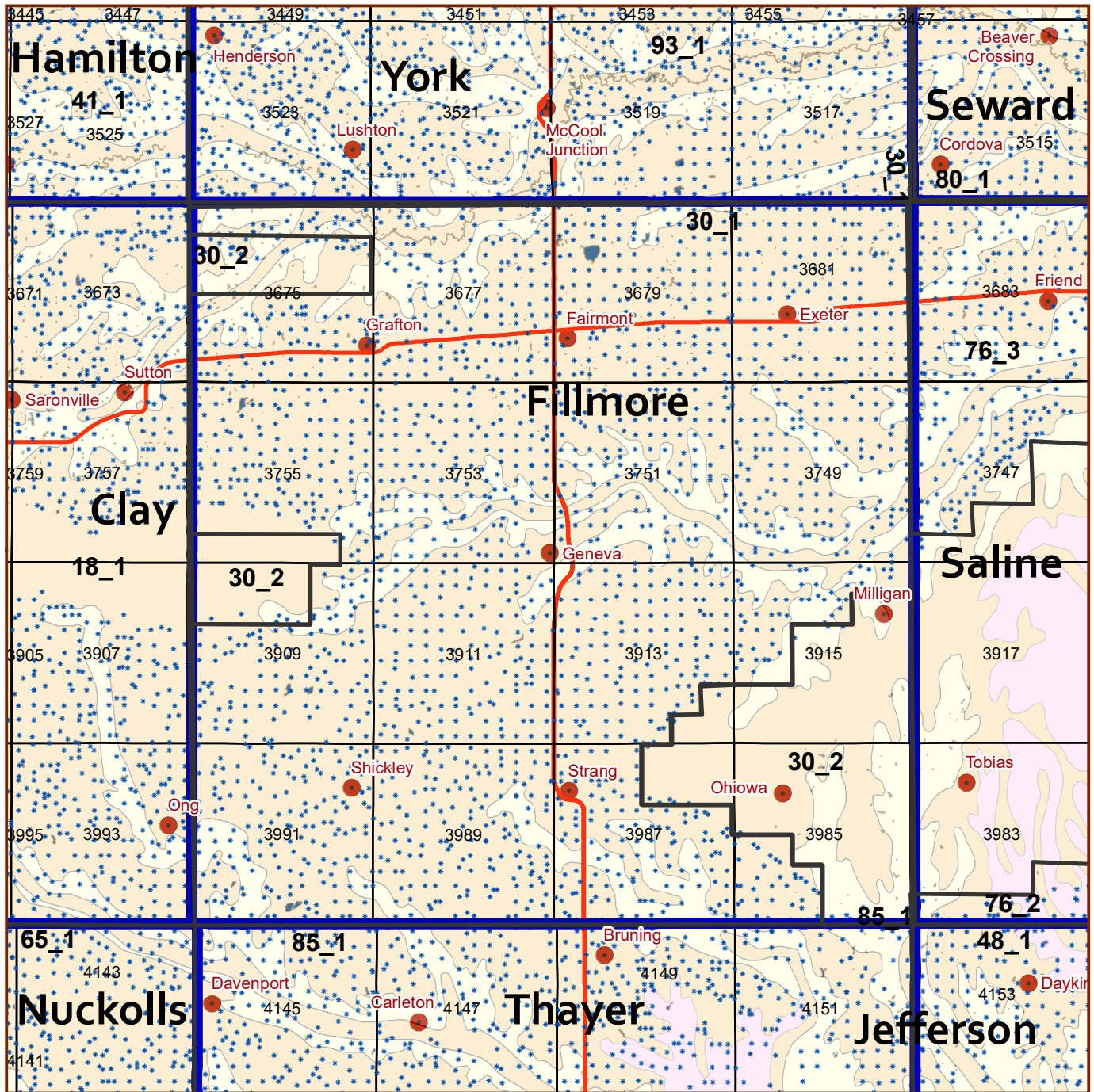
Number of Sales :	0	Median :	0	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	0	Wgt. Mean :	0	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	0	Mean :	0	Avg.Abs.Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	0						
Avg. Adj. Sales Price :	0	COD :	00.00	MAX Sales Ratio :	00.00		
Avg. Assessed Value :	0	PRD :	00.00	MIN Sales Ratio :	00.00		

Printed : 03/25/2025

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
180002											
300001											
300025											
300054											
480303											
760068											
850047											
850094											
930083											
930096											
_____ALL_____											
10/01/2021 To 09/30/2024											

FILLMORE COUNTY



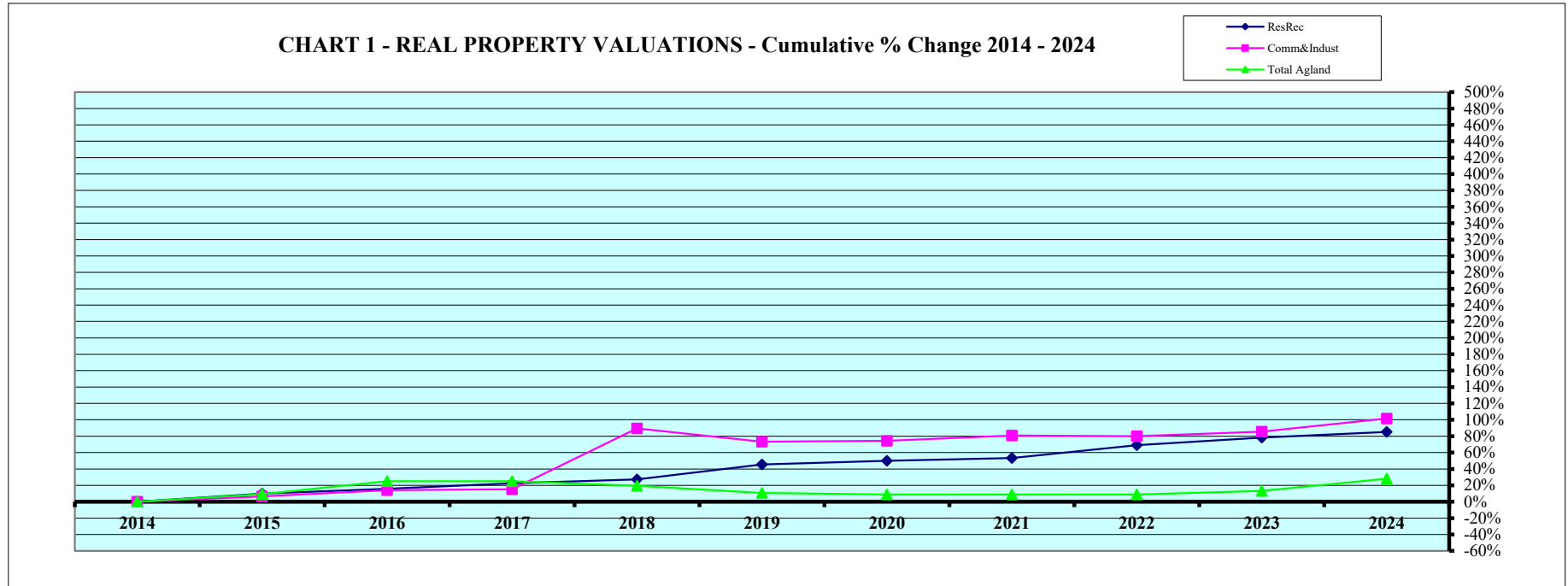
Legend

- 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 2014 - 2024



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
2014	151,618,607	-	-	-	67,672,165	-	-	-	1,631,796,795	-	-	-
2015	166,481,550	14,862,943	9.80%	9.80%	72,170,510	4,498,345	6.65%	6.65%	1,785,836,815	154,040,020	9.44%	9.44%
2016	175,437,795	8,956,245	5.38%	15.71%	77,190,125	5,019,615	6.96%	14.06%	2,040,379,140	254,542,325	14.25%	25.04%
2017	185,833,450	10,395,655	5.93%	22.57%	77,983,705	793,580	1.03%	15.24%	2,040,688,725	309,585	0.02%	25.06%
2018	192,751,235	6,917,785	3.72%	27.13%	128,246,830	50,263,125	64.45%	89.51%	1,947,529,505	-93,159,220	-4.57%	19.35%
2019	220,560,420	27,809,185	14.43%	45.47%	117,253,525	-10,993,305	-8.57%	73.27%	1,808,953,375	-138,576,130	-7.12%	10.86%
2020	227,282,645	6,722,225	3.05%	49.90%	118,023,332	769,807	0.66%	74.40%	1,772,430,190	-36,523,185	-2.02%	8.62%
2021	232,296,760	5,014,115	2.21%	53.21%	122,399,732	4,376,400	3.71%	80.87%	1,773,002,620	572,430	0.03%	8.65%
2022	256,173,258	23,876,498	10.28%	68.96%	121,758,817	-640,915	-0.52%	79.92%	1,774,325,305	1,322,685	0.07%	8.73%
2023	270,366,603	14,193,345	5.54%	78.32%	125,588,612	3,829,795	3.15%	85.58%	1,849,408,755	75,083,450	4.23%	13.34%
2024	280,778,578	10,411,975	3.85%	85.19%	136,409,317	10,820,705	8.62%	101.57%	2,089,770,210	240,361,455	13.00%	28.07%

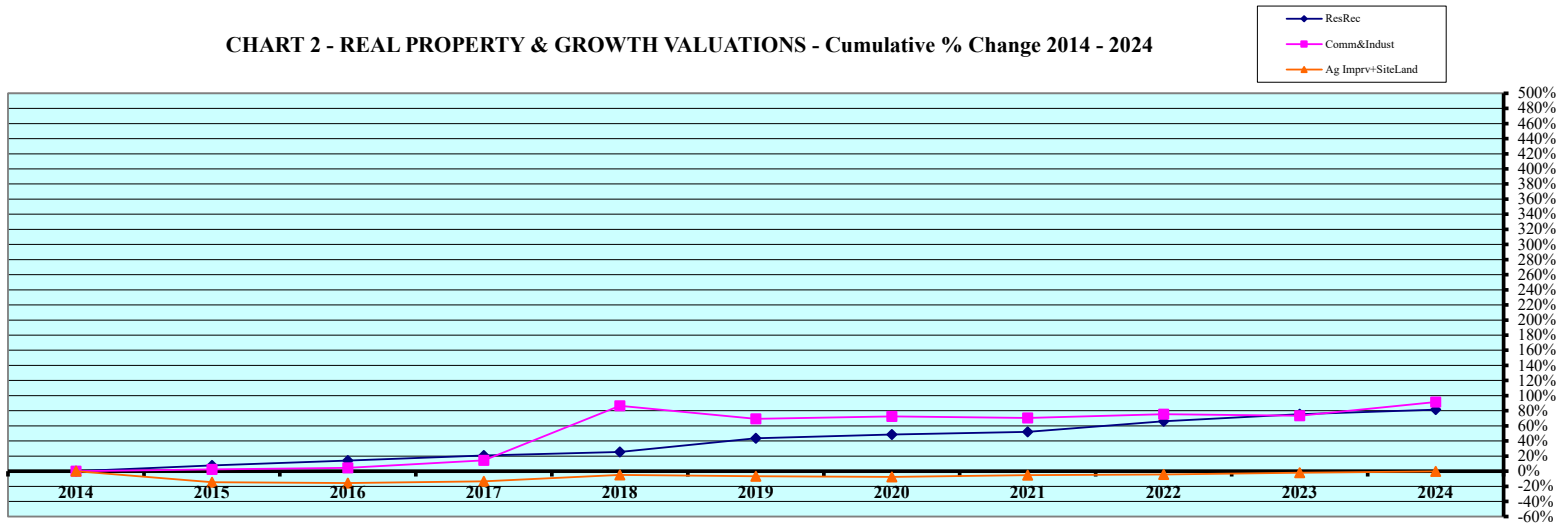
Rate Annual %chg: Residential & Recreational **6.36%** Commercial & Industrial **7.26%** Agricultural Land **2.50%**

Cnty# **30**
County **FILLMORE**

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 2014 - 2024



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
2014	151,618,607	3,236,605	2.13%	148,382,002	--	--	67,672,165	4,236,470	6.26%	63,435,695	--	--
2015	166,481,550	3,188,530	1.92%	163,293,020	7.70%	7.70%	72,170,510	2,996,115	4.15%	69,174,395	2.22%	2.22%
2016	175,437,795	2,592,405	1.48%	172,845,390	3.82%	14.00%	77,190,125	6,533,770	8.46%	70,656,355	-2.10%	4.41%
2017	185,833,450	2,790,020	1.50%	183,043,430	4.34%	20.73%	77,983,705	581,975	0.75%	77,401,730	0.27%	14.38%
2018	192,751,235	2,366,395	1.23%	190,384,840	2.45%	25.57%	128,246,830	2,006,180	1.56%	126,240,650	61.88%	86.55%
2019	220,560,420	2,913,705	1.32%	217,646,715	12.92%	43.55%	117,253,525	2,682,550	2.29%	114,570,975	-10.66%	69.30%
2020	227,282,645	2,055,895	0.90%	225,226,750	2.12%	48.55%	118,023,332	1,325,115	1.12%	116,698,217	-0.47%	72.45%
2021	232,296,760	1,752,480	0.75%	230,544,280	1.44%	52.06%	122,399,732	7,065,360	5.77%	115,334,372	-2.28%	70.43%
2022	256,173,258	4,626,540	1.81%	251,546,718	8.29%	65.91%	121,758,817	3,118,265	2.56%	118,640,552	-3.07%	75.32%
2023	270,366,603	4,639,640	1.72%	265,726,963	3.73%	75.26%	125,588,612	8,356,440	6.65%	117,232,172	-3.72%	73.24%
2024	280,778,578	5,733,660	2.04%	275,044,918	1.73%	81.41%	136,409,317	6,819,560	5.00%	129,589,757	3.19%	91.50%
Rate Ann%chg	6.36%	Resid & Recreat w/o growth				4.85%	C & I w/o growth				4.53%	

Tax Year	Ag Improvements & Site Land (1)						Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth		
2014	35,613,845	52,818,706	88,432,551	5,174,880	5.85%	83,257,671	--	--
2015	26,917,900	51,407,368	78,325,268	2,797,960	3.57%	75,527,308	-14.59%	-14.59%
2016	26,204,620	50,896,815	77,101,435	2,553,344	3.31%	74,548,091	-4.82%	-15.70%
2017	26,289,175	52,947,590	79,236,765	2,566,315	3.24%	76,670,450	-0.56%	-13.30%
2018	30,321,670	56,447,590	86,769,260	2,787,845	3.21%	83,981,415	5.99%	-5.03%
2019	27,240,280	57,336,625	84,576,905	2,054,620	2.43%	82,522,285	-4.89%	-6.68%
2020	27,744,710	56,894,760	84,639,470	2,978,490	3.52%	81,660,980	-3.45%	-7.66%
2021	27,653,150	58,385,008	86,038,158	2,244,410	2.61%	83,793,748	-1.00%	-5.25%
2022	27,052,240	60,104,325	87,156,565	2,613,525	3.00%	84,543,040	-1.74%	-4.40%
2023	27,072,085	61,880,255	88,952,340	2,190,855	2.46%	86,761,485	-0.45%	-1.89%
2024	27,628,515	64,577,890	92,206,405	3,980,260	4.32%	88,226,145	-0.82%	-0.23%
Rate Ann%chg	-2.51%	2.03%	0.42%	Ag Imprv+Site w/o growth		-2.63%		

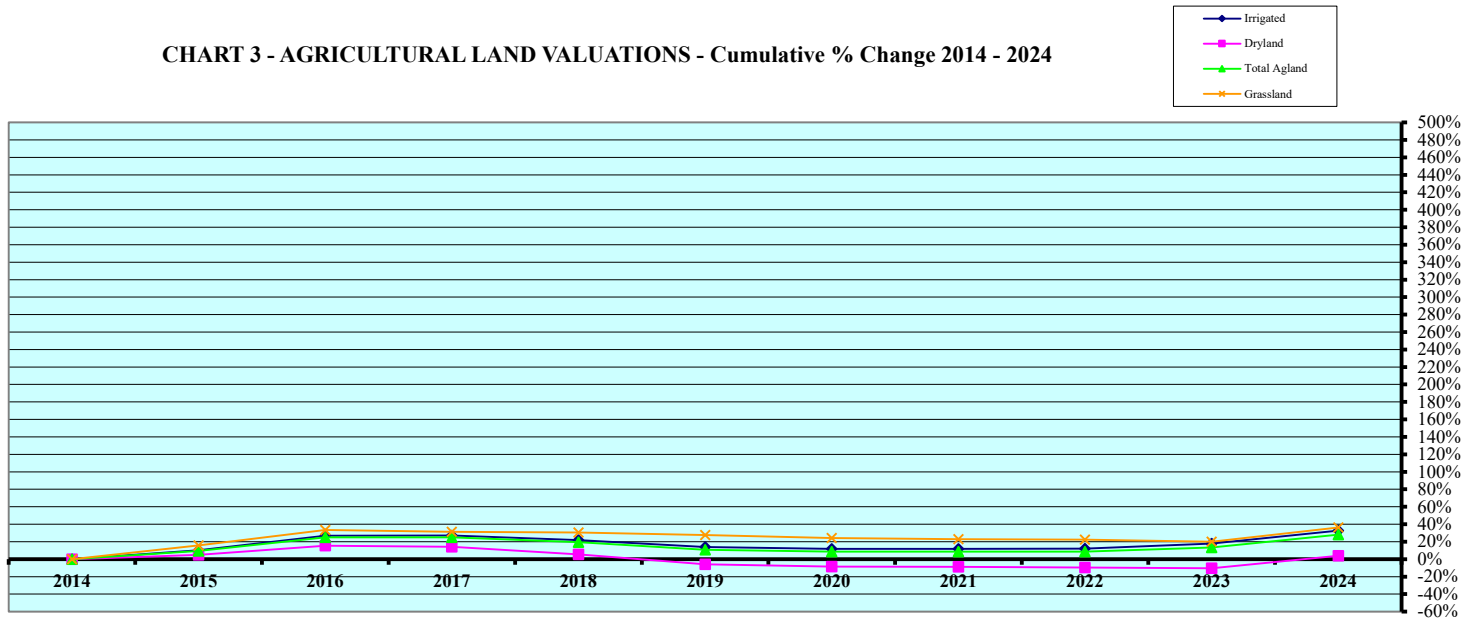
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2014 - 2024 CTL Growth Value; 2014 - 2024 Abstract of Asmnt Rpt. Prepared as of 02/11/2025

Cnty# 30
County FILLMORE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2014 - 2024



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
2014	1,333,514,770	-	-	-	269,950,525	-	-	-	27,499,205	-	-	-
2015	1,469,480,735	135,965,965	10.20%	10.20%	283,454,800	13,504,275	5.00%	5.00%	31,865,180	4,365,975	15.88%	15.88%
2016	1,691,182,320	221,701,585	15.09%	26.82%	311,529,860	28,075,060	9.90%	15.40%	36,678,345	4,813,165	15.10%	33.38%
2017	1,695,259,955	4,077,635	0.24%	27.13%	308,349,325	-3,180,535	-1.02%	14.22%	36,114,610	-563,735	-1.54%	31.33%
2018	1,626,145,485	-69,114,470	-4.08%	21.94%	284,545,770	-23,803,555	-7.72%	5.41%	35,926,980	-187,630	-0.52%	30.65%
2019	1,518,158,175	-107,987,310	-6.64%	13.85%	253,853,345	-30,692,425	-10.79%	-5.96%	35,107,905	-819,075	-2.28%	27.67%
2020	1,489,323,500	-28,834,675	-1.90%	11.68%	246,717,940	-7,135,405	-2.81%	-8.61%	34,149,700	-958,205	-2.73%	24.18%
2021	1,490,596,995	1,273,495	0.09%	11.78%	246,329,230	-388,710	-0.16%	-8.75%	33,795,425	-354,275	-1.04%	22.90%
2022	1,493,942,765	3,345,770	0.22%	12.03%	244,461,295	-1,867,935	-0.76%	-9.44%	33,636,215	-159,210	-0.47%	22.32%
2023	1,572,257,050	78,314,285	5.24%	17.90%	241,853,375	-2,607,920	-1.07%	-10.41%	33,021,315	-614,900	-1.83%	20.08%
2024	1,769,501,640	197,244,590	12.55%	32.69%	280,115,010	38,261,635	15.82%	3.77%	37,472,165	4,450,850	13.48%	36.27%

Rate Ann.%chg: Irrigated **2.87%** Dryland **0.37%** Grassland **3.14%**

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
2014	322,100	-	-	-	510,195	-	-	-	1,631,796,795	-	-	-
2015	603,870	281,770	87.48%	87.48%	432,230	-77,965	-15.28%	-15.28%	1,785,836,815	154,040,020	9.44%	9.44%
2016	617,720	13,850	2.29%	91.78%	370,895	-61,335	-14.19%	-27.30%	2,040,379,140	254,542,325	14.25%	25.04%
2017	594,700	-23,020	-3.73%	84.63%	370,135	-760	-0.20%	-27.45%	2,040,688,725	309,585	0.02%	25.06%
2018	601,455	6,755	1.14%	86.73%	309,815	-60,320	-16.30%	-39.28%	1,947,529,505	-93,159,220	-4.57%	19.35%
2019	1,551,310	949,855	157.93%	381.62%	282,640	-27,175	-8.77%	-44.60%	1,808,953,375	-138,576,130	-7.12%	10.86%
2020	1,566,580	15,270	0.98%	386.36%	672,470	389,830	137.92%	31.81%	1,772,430,190	-36,523,185	-2.02%	8.62%
2021	1,560,745	-5,835	-0.37%	384.55%	720,225	47,755	7.10%	41.17%	1,773,002,620	572,430	0.03%	8.65%
2022	1,564,875	4,130	0.26%	385.84%	720,155	-70	-0.01%	41.15%	1,774,325,305	1,322,685	0.07%	8.73%
2023	1,564,150	-725	-0.05%	385.61%	712,865	-7,290	-1.01%	39.72%	1,849,408,755	75,083,450	4.23%	13.34%
2024	1,968,545	404,395	25.85%	511.16%	712,850	-15	0.00%	39.72%	2,089,770,210	240,361,455	13.00%	28.07%

Rate Ann.%chg: Total Agric Land **2.50%**

Cnty# **30**
 County **FILLMORE**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2014 - 2024 (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
2014	1,331,694,210	234,627	5,676			271,500,890	80,750	3,362			27,617,175	25,343	1,090		
2015	1,469,280,205	237,952	6,175	8.79%	8.79%	284,811,475	77,823	3,660	8.85%	8.85%	31,929,545	24,734	1,291	18.46%	18.46%
2016	1,692,884,840	239,306	7,074	14.57%	24.64%	311,512,895	76,766	4,058	10.88%	20.69%	36,589,575	24,537	1,491	15.51%	36.84%
2017	1,695,077,885	239,617	7,074	0.00%	24.64%	308,430,595	76,021	4,057	-0.02%	20.67%	36,184,715	24,266	1,491	0.00%	36.84%
2018	1,626,249,400	240,069	6,774	-4.24%	19.35%	284,678,755	75,630	3,764	-7.22%	11.95%	36,022,850	24,161	1,491	-0.02%	36.81%
2019	1,518,121,675	241,966	6,274	-7.38%	10.54%	254,086,535	73,415	3,461	-8.05%	2.94%	35,198,765	23,658	1,488	-0.21%	36.53%
2020	1,488,897,475	242,332	6,144	-2.07%	8.25%	246,863,995	73,016	3,381	-2.31%	0.56%	34,271,455	23,553	1,455	-2.20%	33.52%
2021	1,490,889,290	242,660	6,144	0.00%	8.25%	246,288,295	72,849	3,381	-0.01%	0.55%	33,779,925	23,212	1,455	0.01%	33.54%
2022	1,494,044,495	243,179	6,144	0.00%	8.25%	244,602,810	72,357	3,381	-0.01%	0.54%	33,648,470	23,120	1,455	0.01%	33.55%
2023	1,572,099,450	244,299	6,435	4.74%	13.38%	241,910,130	71,584	3,379	-0.03%	0.51%	33,074,450	22,726	1,455	0.00%	33.55%
2024	1,770,155,125	244,758	7,232	12.39%	27.42%	279,785,500	71,195	3,930	16.29%	16.88%	37,464,790	22,631	1,655	13.75%	51.92%

Rate Annual %chg Average Value/Acre: 2.89%

0.30%

3.10%

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
2014	319,330	2,915	110			375,745	485	775			1,631,507,350	344,120	4,741		
2015	607,470	2,970	205	86.72%	86.72%	357,795	456	785	1.26%	1.26%	1,786,986,490	343,934	5,196	9.59%	9.59%
2016	618,375	3,035	204	-0.40%	85.97%	370,895	491	755	-3.81%	-2.60%	2,041,976,580	344,135	5,934	14.20%	25.15%
2017	595,980	2,942	203	-0.58%	84.89%	369,975	490	755	-0.01%	-2.61%	2,040,659,150	343,336	5,944	0.17%	25.36%
2018	594,520	2,935	203	-0.01%	84.86%	370,225	490	755	0.00%	-2.61%	1,947,915,750	343,287	5,674	-4.53%	19.68%
2019	1,550,300	3,779	410	102.56%	274.46%	284,330	384	741	-1.90%	-4.46%	1,809,241,605	343,202	5,272	-7.10%	11.19%
2020	1,541,680	3,777	408	-0.51%	272.55%	707,110	593	1,193	61.14%	53.96%	1,772,281,715	343,272	5,163	-2.06%	8.90%
2021	1,611,295	3,932	410	0.40%	274.04%	721,080	599	1,203	0.80%	55.20%	1,773,289,885	343,253	5,166	0.06%	8.96%
2022	1,561,175	3,870	403	-1.54%	268.26%	720,155	598	1,204	0.07%	55.30%	1,774,577,105	343,124	5,172	0.11%	9.08%
2023	1,564,545	3,886	403	-0.22%	267.46%	712,865	589	1,210	0.52%	56.11%	1,849,361,440	343,085	5,390	4.23%	13.69%
2024	1,968,435	3,881	507	25.99%	362.97%	712,850	589	1,210	0.00%	56.11%	2,090,086,700	343,054	6,093	13.03%	28.51%

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FILLMORE

Rate Annual %chg Average Value/Acre: 2.51%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2014 - 2024 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 4

CHART 5 - 2024 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
5,551	FILLMORE	156,700,101	22,452,809	23,257,696	280,778,578	94,669,682	41,739,635	0	2,089,770,210	27,628,515	64,577,890	0	2,801,575,116
cnty sectorvalue % of total value:		5.59%	0.80%	0.83%	10.02%	3.38%	1.49%		74.59%	0.99%	2.31%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
523	EXETER	5,107,476	738,520	1,114,711	27,578,685	10,060,470	0	0	157,715	0	2,115	0	44,759,692
9.42%	%sector of county sector	3.26%	3.29%	4.79%	9.82%	10.63%			0.01%		0.00%		1.60%
	%sector of municipality	11.41%	1.65%	2.49%	61.62%	22.48%			0.35%		0.00%		100.00%
592	FAIRMONT	26,208,315	994,069	2,220,118	19,731,675	6,529,100	30,319,715	0	368,225	0	34,665	0	86,405,882
10.66%	%sector of county sector	16.73%	4.43%	9.55%	7.03%	6.90%	72.64%		0.02%		0.05%		3.08%
	%sector of municipality	30.33%	1.15%	2.57%	22.84%	7.56%	35.09%		0.43%		0.04%		100.00%
2,136	GENEVA	14,095,139	1,774,252	102,023	113,124,165	29,755,717	7,726,330	0	415,935	0	23,850	0	167,017,411
38.48%	%sector of county sector	8.99%	7.90%	0.44%	40.29%	31.43%	18.51%		0.02%		0.04%		5.96%
	%sector of municipality	8.44%	1.06%	0.06%	67.73%	17.82%	4.63%		0.25%		0.01%		100.00%
106	GRAFTON	138,578	310,691	667,049	4,508,100	3,215,410	0	0	254,545	0	42,225	0	9,136,598
1.91%	%sector of county sector	0.09%	1.38%	2.87%	1.61%	3.40%			0.01%		0.07%		0.33%
	%sector of municipality	1.52%	3.40%	7.30%	49.34%	35.19%			2.79%		0.46%		100.00%
244	MILLIGAN	361,839	227,031	12,858	11,340,535	7,406,980	0	0	0	0	0	0	19,349,243
4.40%	%sector of county sector	0.23%	1.01%	0.06%	4.04%	7.82%							0.69%
	%sector of municipality	1.87%	1.17%	0.07%	58.61%	38.28%							100.00%
120	OHIOWA	144,056	201,569	3,931	1,719,820	4,090,790	0	0	37,825	0	0	0	6,197,991
2.16%	%sector of county sector	0.09%	0.90%	0.02%	0.61%	4.32%			0.00%				0.22%
	%sector of municipality	2.32%	3.25%	0.06%	27.75%	66.00%			0.61%				100.00%
347	SHICKLEY	702,255	230,574	5,195	17,062,925	3,107,875	198,035	0	32,320	0	0	0	21,339,179
6.25%	%sector of county sector	0.45%	1.03%	0.02%	6.08%	3.28%	0.47%		0.00%				0.76%
	%sector of municipality	3.29%	1.08%	0.02%	79.96%	14.56%	0.93%		0.15%				100.00%
30	STRANG	822,150	81,127	208	623,780	519,515	0	0	12,750	80,370	117,460	0	2,257,360
0.54%	%sector of county sector	0.52%	0.36%	0.00%	0.22%	0.55%			0.00%	0.29%	0.18%		0.08%
	%sector of municipality	36.42%	3.59%	0.01%	27.63%	23.01%			0.56%	3.56%	5.20%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
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	%sector of county sector												
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	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
4,099	Total Municipalities	47,579,809	4,557,833	4,126,093	195,689,690	64,685,860	38,244,081	0	1,279,315	80,370	220,315	0	356,463,364
73.84%	%all municip.sectors of cnty	30.36%	20.30%	17.74%	69.70%	68.33%	91.63%		0.06%	0.29%	0.34%		12.72%

Sources: 2024 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2024 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

CHART 5

30 FILLMORE

Total Real Property Sum Lines 17, 25, & 30	Records : 7,024	Value : 2,709,586,783	Growth 12,446,580	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	331	2,536,635	56	1,124,190	315	6,505,170	702	10,165,995	
02. Res Improve Land	1,936	19,516,430	60	1,171,335	315	6,218,400	2,311	26,906,165	
03. Res Improvements	1,943	195,686,325	65	11,513,090	332	63,046,948	2,340	270,246,363	
04. Res Total	2,274	217,739,390	121	13,808,615	647	75,770,518	3,042	307,318,523	6,006,130
% of Res Total	74.75	70.85	3.98	4.49	21.27	24.66	43.31	11.34	48.26
05. Com UnImp Land	63	494,855	12	331,900	8	770,205	83	1,596,960	
06. Com Improve Land	415	4,875,055	40	1,842,605	22	963,700	477	7,681,360	
07. Com Improvements	421	65,169,055	41	13,575,580	36	16,314,695	498	95,059,330	
08. Com Total	484	70,538,965	53	15,750,085	44	18,048,600	581	104,337,650	1,310,055
% of Com Total	83.30	67.61	9.12	15.10	7.57	17.30	8.27	3.85	10.53
09. Ind UnImp Land	1	55,800	1	37,220	0	0	2	93,020	
10. Ind Improve Land	3	2,169,660	10	831,710	0	0	13	3,001,370	
11. Ind Improvements	2	34,416,540	10	10,973,265	0	0	12	45,389,805	
12. Ind Total	3	36,642,000	11	11,842,195	0	0	14	48,484,195	3,423,355
% of Ind Total	21.43	75.58	78.57	24.42	0.00	0.00	0.20	1.79	27.50
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	2,274	217,739,390	121	13,808,615	647	75,770,518	3,042	307,318,523	6,006,130
% of Res & Rec Total	74.75	70.85	3.98	4.49	21.27	24.66	43.31	11.34	48.26
Com & Ind Total	487	107,180,965	64	27,592,280	44	18,048,600	595	152,821,845	4,733,410
% of Com & Ind Total	81.85	70.13	10.76	18.06	7.39	11.81	8.47	5.64	38.03
17. Taxable Total	2,761	324,920,355	185	41,400,895	691	93,819,118	3,637	460,140,368	10,739,540
% of Taxable Total	75.91	70.61	5.09	9.00	19.00	20.39	51.78	16.98	86.29

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	35,640	3,143,670	1	305,085	17,812,950
20. Industrial	1	753,580	15,087,170	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	1	364,275	553,080	5	705,000	21,509,700
20. Industrial	0	0	0	1	753,580	15,087,170
21. Other	0	0	0	0	0	0
22. Total Sch II				6	1,458,580	36,596,870

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	211	34	82	327

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	44	786,515	290	158,040,380	2,360	1,582,968,340	2,694	1,741,795,235
28. Ag-Improved Land	5	149,135	64	41,367,605	532	387,200,770	601	428,717,510
29. Ag Improvements	5	252,070	65	7,415,360	623	71,266,240	693	78,933,670

30. Ag Total					3,387	2,249,446,415
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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	2	2.00	40,000	
32. HomeSite Improv Land	1	1.00	20,000	23	24.00	480,000	
33. HomeSite Improvements	1	0.00	60,370	23	0.00	1,919,845	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.47	2,115	31	66.40	188,265	
36. FarmSite Improv Land	5	8.22	34,210	59	199.48	802,455	
37. FarmSite Improvements	5	0.00	191,700	62	0.00	5,495,515	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	249	599.26	0	
40. Other- Non Ag Use	0	0.00	0	2	19.97	104,850	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	17	17.00	340,000	19	19.00	380,000	
32. HomeSite Improv Land	249	251.00	5,020,000	273	276.00	5,520,000	
33. HomeSite Improvements	254	0.00	20,647,610	278	0.00	22,627,825	158,510
34. HomeSite Total				297	295.00	28,527,825	
35. FarmSite UnImp Land	180	438.09	1,311,375	212	504.96	1,501,755	
36. FarmSite Improv Land	486	1,620.83	6,464,835	550	1,828.53	7,301,500	
37. FarmSite Improvements	592	0.00	50,618,630	659	0.00	56,305,845	1,548,530
38. FarmSite Total				871	2,333.49	65,109,100	
39. Road & Ditches	2,637	7,248.09	0	2,886	7,847.35	0	
40. Other- Non Ag Use	2	2.00	20,000	4	21.97	124,850	
41. Total Section VI				1,168	10,497.81	93,761,775	1,707,040

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	2	253.30	570,755
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	5	640.02	2,395,330	7	893.32	2,966,085

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,768.80	2.84%	52,999,710	2.98%	7,830.00
46. 1A	62,610.07	26.28%	477,088,590	26.85%	7,620.00
47. 2A1	108,165.60	45.41%	813,405,235	45.78%	7,520.00
48. 2A	33,187.73	13.93%	246,087,040	13.85%	7,415.00
49. 3A1	3.88	0.00%	24,055	0.00%	6,199.74
50. 3A	16,635.11	6.98%	114,782,320	6.46%	6,900.00
51. 4A1	7,664.79	3.22%	51,315,765	2.89%	6,695.00
52. 4A	3,171.77	1.33%	21,076,455	1.19%	6,645.01
53. Total	238,207.75	100.00%	1,776,779,170	100.00%	7,458.95
Dry					
54. 1D1	1,715.45	4.76%	7,693,785	5.12%	4,485.00
55. 1D	9,568.22	26.58%	41,908,735	27.89%	4,379.99
56. 2D1	14,322.53	39.78%	59,008,845	39.27%	4,120.00
57. 2D	5,754.06	15.98%	23,706,785	15.78%	4,120.01
58. 3D1	1,702.56	4.73%	6,844,310	4.56%	4,020.01
59. 3D	209.10	0.58%	796,655	0.53%	3,809.92
60. 4D1	1,655.09	4.60%	6,305,850	4.20%	3,809.97
61. 4D	1,076.31	2.99%	3,993,160	2.66%	3,710.05
62. Total	36,003.32	100.00%	150,258,125	100.00%	4,173.45
Grass					
63. 1G1	7,142.61	51.16%	12,500,730	52.35%	1,750.16
64. 1G	1,284.10	9.20%	2,247,390	9.41%	1,750.17
65. 2G1	5,533.33	39.64%	9,130,220	38.24%	1,650.04
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	13,960.04	100.00%	23,878,340	100.00%	1,710.48
Irrigated Total	238,207.75	81.53%	1,776,779,170	90.97%	7,458.95
Dry Total	36,003.32	12.32%	150,258,125	7.69%	4,173.45
Grass Total	13,960.04	4.78%	23,878,340	1.22%	1,710.48
72. Waste	3,522.70	1.21%	1,683,805	0.09%	477.99
73. Other	477.71	0.16%	630,535	0.03%	1,319.91
74. Exempt	286.15	0.10%	0	0.00%	0.00
75. Market Area Total	292,171.52	100.00%	1,953,229,975	100.00%	6,685.22

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,351.78	19.74%	10,124,840	20.61%	7,490.01
46. 1A	1,746.62	25.50%	12,715,405	25.89%	7,280.01
47. 2A1	2,275.11	33.22%	16,323,915	33.24%	7,175.00
48. 2A	822.52	12.01%	5,815,225	11.84%	7,070.01
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	257.05	3.75%	1,630,980	3.32%	6,344.99
51. 4A1	225.56	3.29%	1,431,170	2.91%	6,344.96
52. 4A	170.85	2.49%	1,074,635	2.19%	6,289.93
53. Total	6,849.49	100.00%	49,116,170	100.00%	7,170.78
Dry					
54. 1D1	1,765.57	5.05%	7,265,315	5.25%	4,115.00
55. 1D	9,147.43	26.15%	37,138,580	26.83%	4,060.00
56. 2D1	14,859.79	42.47%	59,513,475	43.00%	4,005.00
57. 2D	5,016.35	14.34%	19,313,035	13.95%	3,850.02
58. 3D1	2,265.46	6.48%	8,359,585	6.04%	3,690.02
59. 3D	36.28	0.10%	133,875	0.10%	3,690.05
60. 4D1	1,359.81	3.89%	4,881,730	3.53%	3,590.01
61. 4D	535.94	1.53%	1,811,515	1.31%	3,380.07
62. Total	34,986.63	100.00%	138,417,110	100.00%	3,956.29
Grass					
63. 1G1	3,233.14	37.70%	5,658,370	38.86%	1,750.12
64. 1G	871.46	10.16%	1,525,135	10.47%	1,750.09
65. 2G1	4,471.97	52.14%	7,378,925	50.67%	1,650.04
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	8,576.57	100.00%	14,562,430	100.00%	1,697.93
Irrigated Total					
Irrigated Total	6,849.49	13.46%	49,116,170	24.26%	7,170.78
Dry Total					
Dry Total	34,986.63	68.78%	138,417,110	68.37%	3,956.29
Grass Total					
Grass Total	8,576.57	16.86%	14,562,430	7.19%	1,697.93
72. Waste	357.87	0.70%	284,760	0.14%	795.71
73. Other	99.02	0.19%	74,195	0.04%	749.29
74. Exempt	41.70	0.08%	0	0.00%	0.00
75. Market Area Total	50,869.58	100.00%	202,454,665	100.00%	3,979.88

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	68.41	513,305	21,551.43	160,825,700	223,437.40	1,664,556,335	245,057.24	1,825,895,340
77. Dry Land	81.00	341,820	8,234.60	33,316,415	62,674.35	255,017,000	70,989.95	288,675,235
78. Grass	14.14	24,200	1,884.65	3,185,260	20,637.82	35,231,310	22,536.61	38,440,770
79. Waste	0.00	0	368.16	275,575	3,512.41	1,692,990	3,880.57	1,968,565
80. Other	0.00	0	153.56	189,465	423.17	515,265	576.73	704,730
81. Exempt	51.53	0	194.19	0	82.13	0	327.85	0
82. Total	163.55	879,325	32,192.40	197,792,415	310,685.15	1,957,012,900	343,041.10	2,155,684,640

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	245,057.24	71.44%	1,825,895,340	84.70%	7,450.89
Dry Land	70,989.95	20.69%	288,675,235	13.39%	4,066.42
Grass	22,536.61	6.57%	38,440,770	1.78%	1,705.70
Waste	3,880.57	1.13%	1,968,565	0.09%	507.29
Other	576.73	0.17%	704,730	0.03%	1,221.94
Exempt	327.85	0.10%	0	0.00%	0.00
Total	343,041.10	100.00%	2,155,684,640	100.00%	6,284.04

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 Exeter	66	749,025	284	3,333,955	284	26,138,855	350	30,221,835	980,950
83.2 Fairmont	48	406,520	253	2,048,390	253	18,400,455	301	20,855,365	3,860
83.3 Geneva	92	960,315	929	11,960,810	933	118,495,910	1,025	131,417,035	1,848,590
83.4 Grafton	21	35,725	69	128,595	70	4,444,915	91	4,609,235	2,125
83.5 Milligan	24	67,710	148	386,575	148	10,917,805	172	11,372,090	41,760
83.6 Ohioa	42	123,110	70	167,670	70	1,434,340	112	1,725,120	5,300
83.7 Rural	366	7,573,380	368	7,243,000	389	72,045,248	755	86,861,628	1,960,525
83.8 Rural Ag	2	22,260	2	40,000	4	1,178,775	6	1,241,035	478,080
83.9 Shickley	21	174,685	167	1,535,795	168	16,633,880	189	18,344,360	637,900
83.10 Strang	20	53,265	21	61,375	21	556,180	41	670,820	47,040
84 Residential Total	702	10,165,995	2,311	26,906,165	2,340	270,246,363	3,042	307,318,523	6,006,130

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Commercial	0	0	0	0	9	90,000	9	90,000	0
85.2	Exeter	7	127,950	62	779,660	64	10,547,200	71	11,454,810	88,485
85.3	Fairmont	12	120,935	56	2,478,465	56	44,009,280	68	46,608,680	3,300,780
85.4	Geneva	27	550,165	190	4,683,465	188	36,289,940	215	41,523,570	1,237,605
85.5	Grafton	5	8,925	26	90,480	27	3,447,150	32	3,546,555	0
85.6	Milligan	3	8,060	37	163,665	37	8,085,730	40	8,257,455	25,820
85.7	Ohioa	5	3,170	12	81,055	12	4,153,345	17	4,237,570	0
85.8	Rural	0	0	11	492,560	11	4,052,225	11	4,544,785	0
85.9	Rural Ag	8	770,205	31	1,098,755	38	24,321,190	46	26,190,150	48,000
85.10	Shickley	9	72,070	60	805,145	61	4,933,725	70	5,810,940	32,720
85.11	Strang	9	28,500	5	9,480	7	519,350	16	557,330	0
86	Commercial Total	85	1,689,980	490	10,682,730	510	140,449,135	595	152,821,845	4,733,410

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	7,053.56	51.86%	12,344,870	53.04%	1,750.16
88. 1G	1,271.38	9.35%	2,225,125	9.56%	1,750.17
89. 2G1	5,276.45	38.79%	8,706,355	37.40%	1,650.04
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	13,601.39	100.00%	23,276,350	100.00%	1,711.32
CRP					
96. 1C1	89.05	24.83%	155,860	25.89%	1,750.25
97. 1C	12.72	3.55%	22,265	3.70%	1,750.39
98. 2C1	256.88	71.62%	423,865	70.41%	1,650.05
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	358.65	100.00%	601,990	100.00%	1,678.49
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	13,601.39	97.43%	23,276,350	97.48%	1,711.32
CRP Total	358.65	2.57%	601,990	2.52%	1,678.49
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	13,960.04	100.00%	23,878,340	100.00%	1,710.48

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	3,223.66	38.13%	5,641,775	39.29%	1,750.11
88. 1G	870.07	10.29%	1,522,700	10.61%	1,750.09
89. 2G1	4,359.63	51.57%	7,193,555	50.10%	1,650.04
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	8,453.36	100.00%	14,358,030	100.00%	1,698.50
CRP					
96. 1C1	9.48	7.69%	16,595	8.12%	1,750.53
97. 1C	1.39	1.13%	2,435	1.19%	1,751.80
98. 2C1	112.34	91.18%	185,370	90.69%	1,650.08
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	123.21	100.00%	204,400	100.00%	1,658.96
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	8,453.36	98.56%	14,358,030	98.60%	1,698.50
CRP Total	123.21	1.44%	204,400	1.40%	1,658.96
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	8,576.57	100.00%	14,562,430	100.00%	1,697.93

**2025 County Abstract of Assessment for Real Property, Form 45
Compared with the 2024 Certificate of Taxes Levied Report (CTL)**

30 Fillmore

	2024 CTL County Total	2025 Form 45 County Total	Value Difference (2025 form 45 - 2024 CTL)	Percent Change	2025 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	280,778,578	307,318,523	26,539,945	9.45%	6,006,130	7.31%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	27,628,515	28,527,825	899,310	3.26%	158,510	2.68%
04. Total Residential (sum lines 1-3)	308,407,093	335,846,348	27,439,255	8.90%	6,164,640	6.90%
05. Commercial	94,669,682	104,337,650	9,667,968	10.21%	1,310,055	8.83%
06. Industrial	41,739,635	48,484,195	6,744,560	16.16%	3,423,355	7.96%
07. Total Commercial (sum lines 5-6)	136,409,317	152,821,845	16,412,528	12.03%	4,733,410	8.56%
08. Ag-Farmsite Land, Outbuildings	64,479,190	65,109,100	629,910	0.98%	1,548,530	-1.42%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	98,700	124,850	26,150	26.49%		
11. Total Non-Agland (sum lines 8-10)	64,577,890	65,233,950	656,060	1.02%	1,548,530	-1.38%
12. Irrigated	1,769,501,640	1,825,895,340	56,393,700	3.19%		
13. Dryland	280,115,010	288,675,235	8,560,225	3.06%		
14. Grassland	37,472,165	38,440,770	968,605	2.58%		
15. Wasteland	1,968,545	1,968,565	20	0.00%		
16. Other Agland	712,850	704,730	-8,120	-1.14%		
17. Total Agricultural Land	2,089,770,210	2,155,684,640	65,914,430	3.15%		
18. Total Value of all Real Property (Locally Assessed)	2,599,164,510	2,709,586,783	110,422,273	4.25%	12,446,580	3.77%

2025 Assessment Survey for Fillmore County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$280,030
7.	Adopted budget, or granted budget if different from above:
	\$280,030 The assessor's budget contains no costs for benefits. The benefits for the assessor's office are paid separately from the county general fund.
8.	Amount of the total assessor's budget set aside for appraisal work:
	0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
10.	Part of the assessor's budget that is dedicated to the computer system:
	N/A (this is in the county data processing budget)
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,700 Includes Lodging/Meals/Mileage
12.	Amount of last year's assessor's budget not used:
	Minimal (From Inter Local agreement)

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	Micro Solve/MIPS/gWorks
3.	Personal Property software:
	County Solutions/MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessor and Staff
6.	Does the county have GIS software?
	Yes, Beacon/Schneider
7.	Is GIS available to the public? If so, what is the web address?
	Yes; www.fillmorecountyne.gov
8.	Who maintains the GIS software and maps?
	Assessor, staff, and Beacon
9.	What type of aerial imagery is used in the cyclical review of properties?
	Beacon
10.	When was the aerial imagery last updated?
	2017

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 are zoned except Strang. Geneva does their own zoning.
4.	When was zoning implemented?
	2000

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	Schneider
3.	Other services:
	MIPS

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	No
2.	If so, is the appraisal or listing service performed under contract?
	N/A
3.	What appraisal certifications or qualifications does the County require?
	N/A
4.	Have the existing contracts been approved by the PTA?
	N/A
5.	Does the appraisal or listing service providers establish assessed values for the county?
	N/A

2025 Residential Assessment Survey for Fillmore County

1.	Valuation data collection done by:
	Assessor and Staff
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	The cost and sales comparison approaches; both are rooted in the analysis of the local market to determine market value of residential properties.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The county uses the vendor provided depreciation tables in conjunction with the quality and condition observations made during the inspection and review process. Then, the local market is analyzed to develop a locational depreciation factor for each valuation group.
4.	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; each assessor location is reviewed separately and the locational factors are developed independently, so the valuation group is not the smallest unit considered in the valuation process.
5.	Describe the methodology used to determine the residential lot values?
	Review the sales and develop the land value by square foot.
6.	How are rural residential site values developed?
	Based on sales and the cost of improvements to the site. (although the number of sales is limited)
7.	Are there form 191 applications on file?
	No
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	There are only a scattering of vacant lots found throughout the county. In most of the towns, there is no organized development taking place. There is some development in Geneva but it is not a common practice for developers to maintain a surplus of vacant lots. The largest group of available lots is owned by the city. To date, no developer has requested a discounted cash flow analysis of the valuation of their lots. All lots are valued the same and there is no discount in place for vacant lots.

2025 Commercial Assessment Survey for Fillmore County

1.	Valuation data collection done by:
	Assessor and Staff
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The cost and sales comparison approaches.
2a.	Describe the process used to determine the value of unique commercial properties.
	When the county values unique commercial property they use the cost approach on all parcels; they do additional sales research beyond Fillmore County; and they study the methodologies, approaches to values and values of similar parcels in other counties. All of this is done to address uniformity as well as develop the best estimate of market value that they can.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The county uses the local market to develop depreciation tables.
4.	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.
	Yes; The county develops their depreciation countywide then determines a local multiplier based on the market, except for the unique and single purpose properties.
5.	Describe the methodology used to determine the commercial lot values.
	All sales are reviewed and land values are analyzed and prepared by square foot.

2025 Agricultural Assessment Survey for Fillmore County

1.	Valuation data collection done by:
	Assessor and Staff
2.	Describe the process used to determine and monitor market areas.
	The county verifies sales, monitors well registrations, and has current information from the NRD. Since the ability to irrigate is reflected in the value of the land, it is the predominant characteristic in the development of the market areas.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	This would be determined by the predominant present use of the parcel. There are presently no parcels classified as recreational.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes; The first acre for the home site at \$20,000, and the next 2 acres are valued the same. This is the same throughout the county. Zoning requires rural residential parcels to be at least 3 acres. Additional acres may vary since agricultural use may be a factor on predominantly agricultural parcels.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	Feedlots were classified as intensive use, and a feedlot value was established.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	The county actively verifies all agricultural sales with the buyer or seller. Those verifications, the trend in values, and the ongoing observation of the present use of the parcels are all important to detect non-agricultural characteristics in the market. In the case of the Wetland Reserve Program (WRP), there are few known parcels with WRP acres in the county. The county believes that the WRP values closely align with the dry land values, so they use a value that would represent 100% of the market value for dry land to value WRP acres.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	Yes, we have feedlots, WRP, and CRP.
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	N/A
7b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i><u>If your county recognizes a special value, please answer the following</u></i>

7c.	Describe the non-agricultural influences recognized within the county.
	N/A
7d.	Where is the influenced area located within the county?
	N/A
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

FILLMORE COUNTY

3-year Plan of Assessment – 2024

State law establishes the framework within which the assessor must operate. However, a real property assessment system requires that an operation or procedure be done completely and in a uniform manner each time it is repeated. An accurate and efficient assessment practice represents prudent expenditure of tax monies, establishes taxpayer confidence in local government, and enables the local government to serve its citizens more effectively. The important role the assessment practices play in local government cannot be overstated. Pursuant to Nebraska Laws 2005, LB263, Section 9 the assessor shall submit a Plan of Assessment to the County Board of Equalization before July 31st and the Department of Revenue Property Assessment Division on or before October 31st. The plan and update shall examine the level, quality, and uniformity of assessment in the county.

The responsibilities of assessment include record maintenance.

Ownership is updated in the cadastral and on our property record cards using 521 Real Estate Transfer Statements (RETS) and the miscellaneous book to check for death certificates, etc. Our mapping procedure includes updates to the cadastral and GIS. We use the GIS to draw out any new tracts per RETS or surveys filed and to change land use in the county. (Per FSA maps)

Reports are systematically filed as required by law.

Real estate abstract is filed on or before March 19th. Certification of values for levy purposes is mailed to all entities in the county by August 20. The school district taxable value report is sent to the state by August 25. The Tax list of real and personal property is delivered to the treasurer by November 22, and the Certificate of Taxes Levied (CTL) is filed with the state by December 1. Tax list corrections are made only if necessary. Homestead exemption applications are mailed on February 1 and must be completed, signed and returned to our office by June 30. Personal property forms are mailed by February 1st and must be filled out, signed and returned by May 1. Notice of valuation changes are mailed on or before June 1. Exempt property applications are mailed December 1, and must be completed, signed, and returned by December 31.

The assessor is responsible for valuing at market value all real property in the county except railroads and public service entities as of January 1 of each year.

Assessors use professionally accepted mass appraisal techniques, including but not limited to: the sales comparison (sales of property of known or recognized value) taking into account location, zoning, and current functional use; the income approach, and the cost approach. By statute, all real property is assessed at 100% of actual value, except for agricultural land and horticultural land which is assessed at 75% of actual value.

The qualification process involves a careful review of the information on the 521 Real Estate Transfers.

The assessor and staff do the sale qualification. Personal knowledge of the sales is also used to make determinations on the usability of those sales. Some are later modified based on information discovered during the verification and inspection process. Most of the interviews conducted outside the inspection process are for clarification or when another party to the sale is contacted. Most unimproved parcels are not inspected.

Most of the verification process is done during the inspection and most interviews are done at that time. The phone is used for verification with persons who are unavailable during the inspection process or if additional clarification is needed. In Fillmore County the order of preference for verification is buyer, buyer's representative, seller, and then real estate agent.

When conducting a physical inspection, the county looks for many of the same things that are looked for when listing property. We do however, look for the accuracy of the listing. We also believe the sales file review serves as a semi-random sampling of the assessed property. The review enables us to plan for reappraisal priorities, and prepare for future changes of classes and sub-classes.

After sales are reviewed and analyzed, the Assessor determines if a certain class or sub-class of property needs to be reassessed. We have a systematic review of all property in the county and the county attempts to inspect all improved sales in the sales roster. The information gathered during the sale review process is kept in the county sales books and the state sales file.

Pick-up work is scheduled based on our permits. We try to schedule pick-up work and sales review in the same area. Unreported pick-up work and alterations are listed and errors that are discovered are corrected on the records accordingly. Omissions are generally parcels of unreported pick-up work, which are listed, valued, and added to the tax roll.

We continue to work with the Natural Resource Districts (NRD) for accurate and up to date land use information. We track our permits and run a list of these permits in our administrative program. All pick-up work is entered on corresponding property record cards.

Our current aerial photos were taken in 2017/2018 for all rural parcels. This helps in the process of locating and identifying buildings in the rural area. Permits are required for any new buildings or additions and need to be approved prior to construction.

Fillmore County Assessor's office personnel include the assessor, two clerks, and a part time person who helps with reviews. The assessor has completed continuing education classes to keep up with certification requirements and is certified through 2026. Money has been included in the budget for continuing education for this certification.

Fillmore County utilizes the computerized administrative system PC Admin, provided, and supported by MIPS County Solutions & NACO. The Marshall and Swift costing tables are used for estimating replacement costs for the residential parcels and agriculture homes & buildings. Fillmore County has purchased the M&S costing manuals for residential and commercial properties. The county administrative system includes the MIPS CAMA V3.0 package. The assessment records are kept in the hard copy format with updates made in the form of inserts. The valuation history on the face of the hard copy is updated to reflect all valuation changes that are made annually. Houses are sketched in our CAMA Program.

According to the 2024 abstract, the real property within Fillmore County is comprised of the following: 3,034 residential parcels of which 703 are unimproved, 574 commercial parcels of which 82 are unimproved, 14 industrial parcels, 2 of which are unimproved. There are no recreational parcels, and 3,386 agricultural parcels of which 2,687 are unimproved. Among the improved agricultural parcels there are 282 with residential improvements. The percentage breakdown of the three primary classes of real estate is as follows: residential 43%, commercial/industrial 8%, agricultural 49% and 0.00% comprising any other classes. There are two other groups to mention; the administrative parcels (including Game and Parks and exempt parcels), numbering 34 and there are 5 parcels that have additional valuation responsibility (TIF Projects.) These groups are mentioned because they represent additional assessment responsibility but are not included in the parcel count in this report. The total number of parcels that are associated with the total real property value from the total records on the front page of the abstract in Fillmore County is estimated at 7008 and contain no parcels with oil & mineral interests. The total number of parcels including exempt, Game and Parks and TIF is 7341.

The total valuation as certified to the Department of Revenue Property Assessment Division on the 2024 abstract of assessment for real property is 2,599,378,910. The breakdown of valuation is as follows:

	<u>Valuation</u>	<u>Total Parcels</u>
Real Estate	2,599,378,910	7008
Personal Property Abstract (as of Oct 17, 2024)	156,700,101	1121
Railroad & Public Service Utilities (As Certified by PA&T in 2024)	<u>45,710,505</u>	
<u>TOTAL</u>	<u>2,801,789,516</u>	

Homestead Exemption applications (sent) for 2024 were 196.

Charitable exemption applications for 2024 were 34 excluding cemeteries.

Cadastral maps and the GIS show the boundaries of subdivisions of land usually with the bearings and lengths thereof and the areas of individual tracts for the purpose of describing and recording ownership. Our current cadastral maps were made in 1989. The ownership names and property lines are routinely updated, and we consider them current.

Our property record cards serve as a reference to and inventory all portions of the property. It contains a summary of the general data relevant to the parcel it represents. Our most recent record cards (for all classes of property) were new for 2020-2021, while still maintaining the data from 1992 to current. Our 2024 records are currently up-to-date along with the 2024 values. We also try to update all photos for our town/village record cards as part of our review process. New Photos are taken for new construction/and or updates to current homes and buildings.

When a parcel of real property in the State of Nebraska transfers and a deed is recorded, a Real Estate Transfer Statement, Form 521, is required. A copy of Form 521 is provided to the assessor. The assessor is responsible for maintaining the changes of ownership on the property record cards of the county. The assessor completes supplemental worksheets on these sales and submits this information to the Department of Revenue Property Assessment Division within 45 days.

Our office has developed a formal manual of office and assessment procedures, which includes a job description. It is our practice to follow all rules, regulations, and directives that govern the assessment process.

We qualify all sales, review most of them, prepare in-depth analysis on most property classes or subclasses and identify the projects that need to be done.

Our level of value, quality, and uniformity for assessment year 2024:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	93%	8.86	101.52
Commercial	92%	10.60	101.44
Agricultural Land	70%	19.36	103.01

OUR 3 YEAR PLAN IS AS FOLLOWS:

2025

Continue sales review of all classes of property

Examine the level, quality, and uniformity of assessment in the county

Review level of value and make any needed changes by class of property

Review agricultural land for any changes in values and land areas.

Verify land usage with landowners (FSA maps) & NRD information

-Lot Values updated in Shickley, Fairmont and Exeter

-Review of Geneva due to sales

-Agricultural land change due to sales

- Add new construction/removal of old buildings
- Continue our 6-year systematic review of property
- Review of Commercial Property (systematic 6 yr. Review) –physical inspection, taking new photos, updating to most current commercial costing.

2026

Continue sales review of all classes of property

Examine the level, quality, and uniformity of assessment in the county

Review level of value and make any needed changes by class of property

Review agricultural land for any changes in values and land areas.

Verify land usage with landowners (FSA maps) & NRD information

- Add new construction/removal of old buildings
- Continue our 6-year systematic review of property – BEGIN RURAL REVIEW
- Review of any class/subclass of property that does not meet statutory requirements.

2027

Continue sales review of all classes of property

Examine the level, quality, and uniformity of assessment in the county

Review level of value and make any needed changes by class of property

Review agricultural land for any changes in values and land areas.

Verify land usage with landowners (FSA maps) & NRD information

- Add new construction/removal of old buildings
- Continue our 6- year systematic review of property
- Review of any class/subclass of property that does not meet statutory requirements.