

NEBRASKA

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DEPARTMENT OF REVENUE

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

JEFFERSON COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Jefferson 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 Jefferson 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: Mary Banahan, Jefferson County Assessor

Table of Contents

2025 Reports and Opinions of the Property Tax Administrator:

- Certification to the Commission
- Introduction
- County Overview
- Residential Correlation
- Commercial Correlation
- Agricultural Land Correlation
- Property Tax Administrator's Opinion

Appendices:

- Commission Summary

Statistical Reports and Displays:

- Residential Statistics
- Commercial Statistics
- Chart of Net Sales Compared to Commercial Assessed Value
- Agricultural Land Statistics
- Table-Average Value of Land Capability Groups
- Special Valuation Statistics (if applicable)

- Market Area Map
- Valuation History Charts

County Reports:

- County Abstract of Assessment for Real Property, Form 45
- County Abstract of Assessment for Real Property Compared to the Prior Year
- Certificate of Taxes Levied (CTL)
- Assessor Survey
- Three-Year Plan of Assessment
- Special Value Methodology (if applicable)
- Ad Hoc Reports Submitted by County (if applicable)

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.

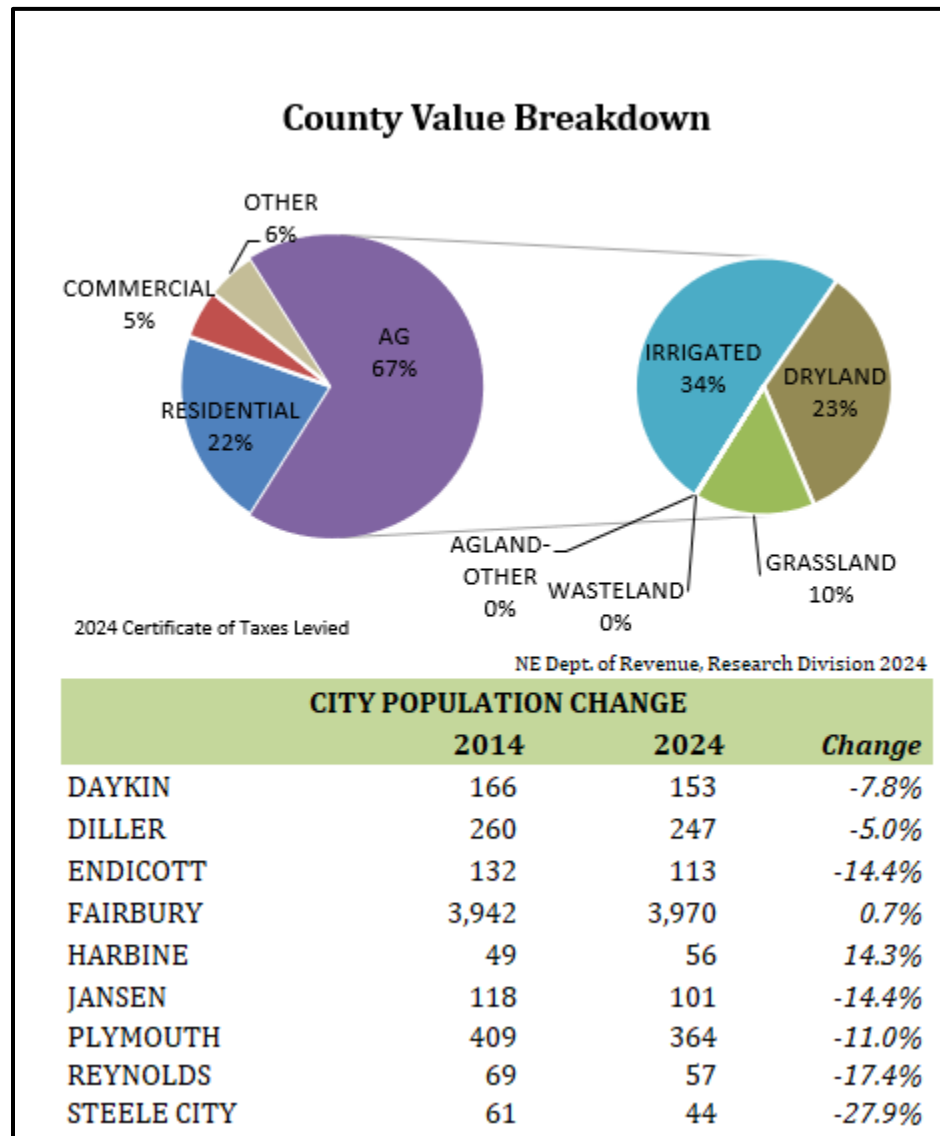
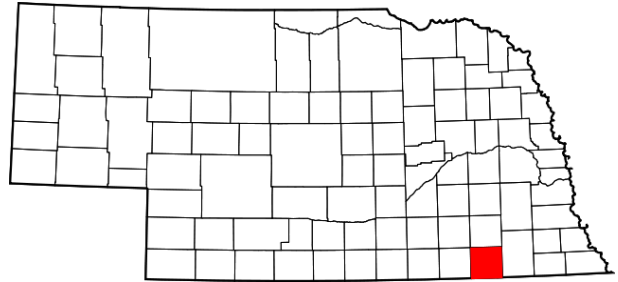
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors 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 570 square miles, Jefferson County has 7,054 residents, per the Census Bureau Quick Facts for 2023, a 3% population decline from the 2020 U.S. Census. Reports indicate that 72% of county residents are homeowners and 94% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$115,522 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Jefferson County are located in and around Fairbury, the county seat. According to the latest information available from the U.S. Census Bureau, there are 219 employer establishments with total employment of 2,380, for a 3% increase in employment since 2019.

Agricultural land accounts for the majority of the county's valuation base. A mix of dry and grass land makes up a majority of the land in the county. Jefferson County is included in both the Little Blue and Lower Big Blue Natural Resource Districts (NRD).

2025 Residential Correlation for Jefferson 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 review of sales qualifications indicated a pattern over the years of slightly below average sales usability rates in the residential class. Reviews of sales rosters continue to show that determinations of qualified and non-qualified sales are made without bias. The county assessor sends questionnaires to both the buyer and seller when money is exchanged.

There are five valuation groups identified to ensure economic differences are stratified and analyzed for residential property in Jefferson County. The first valuation group is the City of Fairbury that is the county seat and draws in people to the area with job opportunities, services and amenities. Rural residential is the second group. Rural suburban is the platted subdivisions surrounding the county seat, lying outside the corporate limits, that make up the third valuation group. Small towns make up the fourth valuation group due to them having stable residential markets and somewhat limited infrastructures and a small downtown business district in common. One more group of small villages comprise the fifth valuation group put together based on having no competitive residential market and just a post office with limited hours in common.

The Jefferson County Assessor meets the six-year inspection and review cycle requirement. A review of parcel data showed that inspections were properly documented. The county assessor has a written valuation methodology which has been provided to the Division.

2025 Residential Assessment Details for Jefferson 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	Fairbury	2023	2023*	2023	2023	
11	Rural Acreages	2023	2023*	2023	2023	
17	Rural Suburban	2023	2023*	2023	2023	
21	Daykin-Diller-Plymouth	2023	2023*	2023	2023	
23	Edicott, Jansen, Harbine, Reynolds, Steele City	2023	2023*	2023	2023	
Additional comments: Permits & Discovery (Pickup work) was completed.						
* = assessment action for current year						

Description of Analysis

There are 154 sales in the study period that represent all five of the valuation groups. The overall measures of central tendency are all within the acceptable range. The COD and PRD are also within the IAAO acceptable range.

2025 Residential Correlation for Jefferson County

Review of the valuation groups support that all valuation groups have qualitative statistics that support uniformity in assessments, and all samples with sufficient sales have a median near the upper end of the acceptable range. However, Valuation Group 1 is slightly high with a median of 101%.

There are 91 sales in Valuation Group 1, as it represents parcels in Fairbury. The COD and PRD support appraisal uniformity, and the measures of central tendency correlate closely, though the weighted mean is within the acceptable range at 99%. Further, the 95% Median Confidence interval is extremely narrow and is entirely above the statutorily required assessment level, though the lower bound does round to 100%.

Review of the date of sale substrata for Valuation Group 1 shows that each study year rounds to 101% when separately analyzed, and although a few low dollar sales can be identified in the sale price substrata, their removal has no effect on the median. A proposed 6% decrease to residential improvements brings the valuation group to the midpoint of the acceptable range for both the median and mean, the weighted mean remains within the acceptable range at 94%, and there is no impact to the COD and PRD of the valuation group. However, the 95% Median Confidence Interval drops from 95% to 96%, which is entirely within the acceptable range.

The proposed adjustment's impact to the residential class as a whole is nearly identical to Valuation Group 1. After this adjustment, the median and mean are at the midpoint of the acceptable range and the weighted mean is within the acceptable range at 94%; the 95% Median Confidence Interval is slightly broader at 95% to 97%, but still sufficiently narrow and supports a level of value at the midpoint of the acceptable range. Three additional statistics can be found in the appendix of this report, including a substat of Valuation Group 1 before adjustment, a substat reflecting the adjustment, and a statistical profile of the residential class with the proposed adjustment.

Review of the ratio study from preliminary to final valuation indicates that sales increased at a similar portion to the abstract, supporting that values have been equalized with the residential class.

The proposed adjustment is made to the improvement value largely because the county assessor has expressed that this adjustment will likely require an increase in valuation for assessment year 2026; an adjustment to improvement values only will not impact the land valuation tables and will be simple to remove should an adjustment be required in the next assessment year.

Equalization and Quality of Assessment

Based on the analysis of statistical information as well as the assessment practices, valuations within the residential class were uniformly applied; however, because the median of Valuation Group 1 exceeds the statutorily required level of value, the class is not equalized. The quality of

2025 Residential Correlation for Jefferson County

assessment of residential property in Jefferson County does not meet generally accepted mass appraisal techniques.

Level of Value

Based on analysis of all available information, the level of value for the residential property in Jefferson County is 100%. To achieve equalization in Jefferson County, the non-binding recommendation of the PTA is that a 6% decrease to improvement values only in Valuation Group 1 should be made. With the decrease to this valuation group, the median of the subclass will move to the midpoint of the acceptable range, and the level of value for the entire residential class will also be at 96%.

2025 Commercial Correlation for Jefferson 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.

There are very few commercial sales in Jefferson County from year to year. The county assessor qualifies a lower-than-average percentage of commercial sales for statistical study. However, a review has determined that no bias has been detected in the sales qualification process. Unqualified sales have all been explained and include multiple family to family member sales and purchases not placed on the open market.

There is one valuation group for the commercial class; there are too few commercial properties in the county and fewer sales in the study period to warrant additional stratification.

A third-party appraiser was contracted to do a review of all the commercial properties in the county and also create depreciation tables based on a local market analysis. Therefore, the six-year inspection and review cycle is current and up to date. The cost approach is the primary method and is used on all parcels. If sufficient data is available, a market approach is also used, and the two values are correlated for a final value.

There is a real property methodology on file with the Property Assessment Division (Division).

2025 Commercial Assessment Details for Jefferson 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
19	Entire County	2021	2021	2024*	2024*	
<small>Additional comments: All commercial sales are grouped together for analysis and valuation. Permits & Discovery (Pickup work) was completed. * = assessment action for current year</small>						

Description of Analysis

There are 15 sales in the current study period. Two of the three measures of central tendency are within the acceptable range. The COD is within the range recommended by the IAAO, the PRD is high, but the sales price substratum does not show a regressive pattern. The qualitative statistics are a reflection of the reappraisal that was put on for the current assessment year; but may not be an accurate representation of the dispersion in the marketplace.

Analysis of the sold properties and the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) indicate that the

2025 Commercial Correlation for Jefferson County

abstract increased by 23% while sales increased 27% with a small sample; supporting that commercial changes were uniformly applied.

While all indications support that the Jefferson County Assessor has equalized commercial assessments, the best test of a reappraisal on a small sample is sale that occur after the reappraisal. At this time, there is not enough evidence to confidently use the median as a point estimate of the level of value.

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
19	15	95.65	94.25	89.28	13.03	105.57
____ALL____	15	95.65	94.25	89.28	13.03	105.57

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Jefferson County is determined to be at the statutory level of 100% of market value.

2025 Agricultural Correlation for Jefferson 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.

Usability rates show that in recent years the Jefferson County Assessor typically qualified agricultural sales at a lower rate than the state average. Non-qualified sales have sufficient documentation to explain the reason for disqualification and there does not appear to be a bias in the process.

There are three market areas for agricultural land in the county. Market Area 1 is comprised of four precincts in the southern part of the county. The terrain in this area has less slope and larger fields than the other two areas, less grass and more irrigation potential since there is more access to ground water. Market 2 contains eight precincts in Township 3 the area is cross section of the other two market areas with significantly more dryland than Market Area 1 due to less access to ground water. Market Area 3 contains the four precincts of Township. The terrain in the area is rougher and steeper and the fields are smaller. The area is predominately grassland with some dryland crops and very limited irrigation.

Review work for agricultural class is divided and spread over a four-year period. A portion of each market area is reviewed each year and is separated into four townships this keeps the county assessor ahead of the six-year inspection and review cycle. A yearly review is completed to determine any trends in value based on the market. Sales verifications questionnaires are mailed to the buyer and the seller; to determine use and acres a copy of the Farm Service Agency (FSA) certified acres is reviewed. Wetland Reserve Program (WRP) acres values are set by studying neighboring counties values. A valuation methodology is on file with the Division.

2025 Agricultural Assessment Details for Jefferson 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	2023*	2023*	2024*	2020-2024*	
AB DW	Agricultural dwellings	2023*	2023*	2024*	2020-2024*	
Additional comments: Permits & Discovery (Pickup work) was completed. * = assessment action for current year						

2025 Agricultural Correlation for Jefferson County

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Township 4	2024*	Reviewed Gibson, MA 1 irr +16%, dry +17%, grass +15%
2	Township 2 and Township 3	2024*	Reviewed Cub Creek & Rock Creek, MA 2 irr +11%, dry +17%, grass +22%
3	Township 1	2024*	Reviewed Endicott, MA 3 irr +8%, dry +4%, grass -2%

Additional comments: Permits & Discovery (Pickup work) was completed.* = assessment action for current year

Description of Analysis

There are 42 sales in the agricultural class. All three measures of central tendency are within the acceptable range and the COD supports the use of the median as an indicator of the level of value.

Review of the Average Acre Value Comparison chart supports that the agricultural values have been determined to be acceptable and are reasonably comparable to adjoining counties.

Review of the 80% Majority Land Use (MLU) statistics indicates all medians are within the acceptable range where there are sufficient sales.

Review of the 2025 County Abstract of Assessment Form 45 compared with the 2024 Certificate of Taxes Levied (CTL) reflects the reported actions of the county assessor.

Equalization and Quality of Assessment

In Jefferson County agricultural homes and outbuildings are valued using the same valuation process as rural residential improvements and are equalized at the statutory required level.

Review of the statistics with sufficient sales and the assessment practices show that agricultural land values are equalized. The quality of assessments in Jefferson 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	15	71.32	75.05	74.02	10.75	101.39
1	5	72.01	76.56	76.07	07.67	100.64
2	10	71.24	74.29	73.01	12.18	101.75
<u>Dry</u>						
County	4	73.37	67.12	56.00	25.47	119.86
2	4	73.37	67.12	56.00	25.47	119.86
<u>Grass</u>						
County	13	70.85	68.15	63.62	18.42	107.12
1	1	82.44	82.44	82.44	00.00	100.00
2	3	48.75	49.63	49.25	07.32	100.77
3	9	75.00	72.74	69.89	13.37	104.08
<u>ALL</u>	42	71.24	72.01	70.71	15.58	101.84

2025 Agricultural Correlation for Jefferson County

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Jefferson County is 71%.

2025 Opinions of the Property Tax Administrator for Jefferson 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	100	Does not meet generally accepted mass appraisal techniques.	Valuation Grouping # 1, an adjustment of -6%
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	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 Jefferson County

Residential Real Property - Current

Number of Sales	154	Median	100.28
Total Sales Price	\$22,851,407	Mean	99.24
Total Adj. Sales Price	\$22,851,407	Wgt. Mean	96.68
Total Assessed Value	\$22,091,744	Average Assessed Value of the Base	\$88,303
Avg. Adj. Sales Price	\$148,386	Avg. Assessed Value	\$143,453

Confidence Interval - Current

95% Median C.I	99.85 to 100.80
95% Wgt. Mean C.I	94.38 to 98.97
95% Mean C.I	96.76 to 101.72
% of Value of the Class of all Real Property Value in the County	16.86
% of Records Sold in the Study Period	3.56
% of Value Sold in the Study Period	5.79

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	157	100	100.04
2023	176	98	98.01
2022	171	99	99.43
2021	173	99	98.97

2025 Commission Summary for Jefferson County

Commercial Real Property - Current

Number of Sales	15	Median	95.65
Total Sales Price	\$2,230,000	Mean	94.25
Total Adj. Sales Price	\$2,230,000	Wgt. Mean	89.28
Total Assessed Value	\$1,990,938	Average Assessed Value of the Base	\$256,413
Avg. Adj. Sales Price	\$148,667	Avg. Assessed Value	\$132,729

Confidence Interval - Current

95% Median C.I	93.60 to 98.41
95% Wgt. Mean C.I	76.71 to 101.85
95% Mean C.I	79.85 to 108.65
% of Value of the Class of all Real Property Value in the County	6.21
% of Records Sold in the Study Period	2.74
% of Value Sold in the Study Period	1.42

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	8	100	95.99
2023	8	100	100.24
2022	10	100	88.24
2021	9	100	97.84

**48 Jefferson
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 : 154
 Total Sales Price : 22,851,407
 Total Adj. Sales Price : 22,851,407
 Total Assessed Value : 22,091,744
 Avg. Adj. Sales Price : 148,386
 Avg. Assessed Value : 143,453

MEDIAN : 100
 WGT. MEAN : 97
 MEAN : 99
 COD : 08.30
 PRD : 102.65

COV : 15.85
 STD : 15.73
 Avg. Abs. Dev : 08.32
 MAX Sales Ratio : 182.49
 MIN Sales Ratio : 54.98

95% Median C.I. : 99.85 to 100.80
 95% Wgt. Mean C.I. : 94.38 to 98.97
 95% Mean C.I. : 96.76 to 101.72

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-22 To 31-DEC-22	12	100.64	101.08	101.46	01.16	99.63	99.26	103.92	99.50 to 102.62	134,958	136,930	
01-JAN-23 To 31-MAR-23	12	100.24	100.11	101.03	03.14	99.09	92.36	108.53	98.05 to 102.75	103,823	104,896	
01-APR-23 To 30-JUN-23	23	100.46	99.49	97.34	03.04	102.21	84.28	105.74	98.34 to 101.81	151,909	147,864	
01-JUL-23 To 30-SEP-23	22	100.67	100.93	100.68	01.29	100.25	97.59	108.90	99.85 to 101.65	145,614	146,602	
01-OCT-23 To 31-DEC-23	24	102.59	103.49	94.91	13.45	109.04	54.98	157.28	100.54 to 104.19	123,257	116,978	
01-JAN-24 To 31-MAR-24	18	98.10	97.10	95.77	11.23	101.39	68.24	161.43	95.08 to 101.44	162,769	155,877	
01-APR-24 To 30-JUN-24	23	96.52	102.32	99.29	12.54	103.05	64.40	182.49	94.54 to 104.82	175,765	174,516	
01-JUL-24 To 30-SEP-24	20	94.46	88.73	87.45	12.86	101.46	56.21	117.17	74.65 to 95.61	167,900	146,830	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	69	100.54	100.33	99.64	02.18	100.69	84.28	108.90	99.96 to 101.14	138,591	138,087	
01-OCT-23 To 30-SEP-24	85	99.92	98.35	94.54	13.26	104.03	54.98	182.49	95.24 to 101.39	156,337	147,808	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	81	100.89	101.16	98.08	05.85	103.14	54.98	157.28	100.39 to 101.39	134,586	132,004	
<u>ALL</u>	154	100.28	99.24	96.68	08.30	102.65	54.98	182.49	99.85 to 100.80	148,386	143,453	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	91	100.80	101.73	99.35	07.92	102.40	56.21	182.49	100.13 to 101.65	125,534	124,717	
11	10	94.58	88.51	91.16	15.13	97.09	54.98	105.25	62.44 to 104.47	346,000	315,406	
17	5	96.52	95.36	94.48	03.34	100.93	87.16	99.85	N/A	357,000	337,288	
21	32	98.76	95.88	94.32	09.88	101.65	64.40	157.28	94.26 to 101.13	149,225	140,754	
23	16	99.01	99.70	99.31	04.18	100.39	92.36	122.41	95.24 to 101.81	87,975	87,368	
<u>ALL</u>	154	100.28	99.24	96.68	08.30	102.65	54.98	182.49	99.85 to 100.80	148,386	143,453	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	154	100.28	99.24	96.68	08.30	102.65	54.98	182.49	99.85 to 100.80	148,386	143,453	
06												
07												
<u>ALL</u>	154	100.28	99.24	96.68	08.30	102.65	54.98	182.49	99.85 to 100.80	148,386	143,453	

**48 Jefferson
RESIDENTIAL**

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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MEDIAN : 100
 WGT. MEAN : 97
 MEAN : 99
 COD : 08.30
 PRD : 102.65

COV : 15.85
 STD : 15.73
 Avg. Abs. Dev : 08.32
 MAX Sales Ratio : 182.49
 MIN Sales Ratio : 54.98

95% Median C.I. : 99.85 to 100.80
 95% Wgt. Mean C.I. : 94.38 to 98.97
 95% Mean C.I. : 96.76 to 101.72

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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	2	127.08	127.08	128.35	27.04	99.01	92.72	161.43	N/A	13,500	17,327
Less Than 30,000	7	102.16	104.96	103.53	14.59	101.38	79.04	161.43	79.04 to 161.43	17,857	18,487
Ranges Excl. Low \$											
Greater Than 4,999	154	100.28	99.24	96.68	08.30	102.65	54.98	182.49	99.85 to 100.80	148,386	143,453
Greater Than 14,999	152	100.28	98.87	96.64	07.95	102.31	54.98	182.49	99.85 to 100.80	150,161	145,112
Greater Than 29,999	147	100.28	98.96	96.64	07.97	102.40	54.98	182.49	99.85 to 100.80	154,601	149,404
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	2	127.08	127.08	128.35	27.04	99.01	92.72	161.43	N/A	13,500	17,327
15,000 TO 29,999	5	102.16	96.12	96.69	06.98	99.41	79.04	104.01	N/A	19,600	18,952
30,000 TO 59,999	21	102.62	109.90	111.44	12.65	98.62	68.24	182.49	99.86 to 108.90	42,575	47,444
60,000 TO 99,999	29	100.24	100.63	100.57	07.69	100.06	56.21	148.46	99.31 to 102.62	79,650	80,104
100,000 TO 149,999	35	99.92	96.73	96.74	06.40	99.99	62.44	126.36	95.24 to 100.89	127,988	123,814
150,000 TO 249,999	46	100.54	97.35	97.11	05.76	100.25	64.40	113.82	98.34 to 101.39	192,422	186,861
250,000 TO 499,999	13	95.46	90.11	90.95	12.59	99.08	54.98	108.27	74.47 to 102.17	329,731	299,888
500,000 TO 999,999	3	94.93	95.44	95.29	04.56	100.16	89.20	102.18	N/A	635,000	605,115
1,000,000 +											
ALL	154	100.28	99.24	96.68	08.30	102.65	54.98	182.49	99.85 to 100.80	148,386	143,453

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	91	Median :	101	COV :	15.96	95% Median C.I. :	100.13 to 101.65
Total Sales Price :	11,423,607	Wgt. Mean :	99	STD :	16.24	95% Wgt. Mean C.I. :	96.61 to 102.08
Total Adj. Sales Price :	11,423,607	Mean :	102	Avg. Abs.Dev :	07.98	95% Mean C.I. :	98.39 to 105.07
Total Assessed Value :	11,349,229						
Avg. Adj. Sales Price :	125,534	COD :	07.92	MAX Sales Ratio :	182.49		
Avg. Assessed Value :	124,717	PRD :	102.40	MIN Sales Ratio :	56.21		

What IF

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>											
10/01/2022 To 12/31/2022	10	100.64	101.09	101.51	01.08	99.59	99.26	103.92	99.50 to 102.84	145,950	148,159
01/01/2023 To 03/31/2023	7	101.05	101.85	101.76	02.62	100.09	98.05	108.53	98.05 to 108.53	114,697	116,718
04/01/2023 To 06/30/2023	12	101.01	101.16	101.23	01.44	99.93	98.29	104.17	99.74 to 103.03	108,667	110,008
07/01/2023 To 09/30/2023	14	100.85	101.49	101.36	01.36	100.13	99.31	108.90	100.07 to 102.59	129,036	130,791
10/01/2023 To 12/31/2023	15	102.85	106.67	102.73	09.21	103.84	70.32	148.46	101.28 to 106.14	93,472	96,028
01/01/2024 To 03/31/2024	10	99.09	97.59	89.90	16.17	108.55	68.24	161.43	70.51 to 104.83	108,685	97,713
04/01/2024 To 06/30/2024	10	103.50	112.61	105.17	15.85	107.07	94.50	182.49	94.54 to 130.07	160,630	168,941
07/01/2024 To 09/30/2024	13	94.97	92.02	91.66	12.73	100.39	56.21	117.17	74.65 to 107.61	150,423	137,883
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	43	100.80	101.36	101.43	01.53	99.93	98.05	108.90	100.39 to 101.65	124,951	126,739
10/01/2023 To 09/30/2024	48	100.78	102.05	97.50	13.63	104.67	56.21	182.49	96.54 to 103.33	126,057	122,905
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	48	101.39	103.08	101.75	04.22	101.31	70.32	148.46	100.46 to 102.59	110,739	112,680

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	91	100.80	101.73	99.35	07.92	102.40	56.21	182.49	100.13 to 101.65	125,534	124,717

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	91	Median :	101	COV :	15.96	95% Median C.I. :	100.13 to 101.65
Total Sales Price :	11,423,607	Wgt. Mean :	99	STD :	16.24	95% Wgt. Mean C.I. :	96.61 to 102.08
Total Adj. Sales Price :	11,423,607	Mean :	102	Avg. Abs. Dev :	07.98	95% Mean C.I. :	98.39 to 105.07
Total Assessed Value :	11,349,229						
Avg. Adj. Sales Price :	125,534	COD :	07.92	MAX Sales Ratio :	182.49		
Avg. Assessed Value :	124,717	PRD :	102.40	MIN Sales Ratio :	56.21		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	91	100.80	101.73	99.35	07.92	102.40	56.21	182.49	100.13 to 101.65	125,534	124,717
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	1	161.43	161.43	161.43		100.00	161.43	161.43	N/A	14,000	22,600
Less Than 30,000	4	103.52	117.66	114.46	14.55	102.80	102.16	161.43	N/A	18,000	20,603
__ Ranges Excl. Low \$ __											
Greater Than 4,999	91	100.80	101.73	99.35	07.92	102.40	56.21	182.49	100.13 to 101.65	125,534	124,717
Greater Than 15,000	90	100.76	101.06	99.27	07.33	101.80	56.21	182.49	100.13 to 101.45	126,773	125,851
Greater Than 30,000	87	100.62	100.99	99.25	07.51	101.75	56.21	182.49	100.07 to 101.44	130,478	129,504
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999	1	161.43	161.43	161.43		100.00	161.43	161.43	N/A	14,000	22,600
15,000 TO 29,999	3	103.03	103.07	103.13	00.60	99.94	102.16	104.01	N/A	19,333	19,938
30,000 TO 59,999	17	102.62	108.83	110.62	12.05	98.38	68.24	182.49	99.74 to 117.17	42,005	46,467
60,000 TO 99,999	20	100.28	100.76	100.94	08.20	99.82	56.21	148.46	99.31 to 103.33	80,938	81,699
100,000 TO 149,999	18	100.76	99.37	99.44	05.75	99.93	70.51	126.36	98.29 to 101.98	125,532	124,830
150,000 TO 249,999	27	101.05	99.68	99.88	03.92	99.80	70.32	113.82	99.50 to 102.59	192,693	192,455
250,000 TO 499,999	5	95.09	88.24	89.92	12.84	98.13	68.06	102.17	N/A	311,300	279,934
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	1	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	91	Median :	96	COV :	16.01	95% Median C.I. :	94.75 to 96.26
Total Sales Price :	11,423,607	Wgt. Mean :	94	STD :	15.42	95% Wgt. Mean C.I. :	91.38 to 96.55
Total Adj. Sales Price :	11,423,607	Mean :	96	Avg. Abs.Dev :	07.58	95% Mean C.I. :	93.17 to 99.51
Total Assessed Value :	10,734,242						
Avg. Adj. Sales Price :	125,534	COD :	07.93	MAX Sales Ratio :	172.59		
Avg. Assessed Value :	117,959	PRD :	102.52	MIN Sales Ratio :	53.69		

What IF

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>											
10/01/2022 To 12/31/2022	10	95.16	95.63	96.00	01.10	99.61	94.07	98.68	94.26 to 97.17	145,950	140,112
01/01/2023 To 03/31/2023	7	95.59	96.44	96.29	02.45	100.16	93.57	102.48	93.57 to 102.48	114,697	110,445
04/01/2023 To 06/30/2023	12	95.51	95.99	95.75	01.49	100.25	92.81	99.10	94.66 to 97.79	108,667	104,053
07/01/2023 To 09/30/2023	14	95.72	96.02	95.85	01.35	100.18	93.91	103.21	94.63 to 96.83	129,036	123,683
10/01/2023 To 12/31/2023	15	97.42	101.18	97.30	09.44	103.99	66.40	140.69	95.65 to 101.18	93,472	90,951
01/01/2024 To 03/31/2024	10	93.88	92.63	85.13	16.21	108.81	65.41	154.03	66.85 to 99.28	108,685	92,524
04/01/2024 To 06/30/2024	10	97.72	106.36	99.28	15.92	107.13	89.22	172.59	89.29 to 123.01	160,630	159,472
07/01/2024 To 09/30/2024	13	90.00	87.07	86.71	12.63	100.42	53.69	110.74	70.49 to 101.76	150,423	130,431
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	43	95.59	95.99	95.93	01.53	100.06	92.81	103.21	94.92 to 96.00	124,951	119,870
10/01/2023 To 09/30/2024	48	95.60	96.66	92.22	13.65	104.81	53.69	172.59	91.00 to 97.69	126,057	116,246
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	48	95.82	97.69	96.28	04.31	101.46	66.40	140.69	95.18 to 97.17	110,739	106,616

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	91	95.59	96.34	93.97	07.93	102.52	53.69	172.59	94.75 to 96.26	125,534	117,959

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	91	Median :	96	COV :	16.01	95% Median C.I. :	94.75 to 96.26
Total Sales Price :	11,423,607	Wgt. Mean :	94	STD :	15.42	95% Wgt. Mean C.I. :	91.38 to 96.55
Total Adj. Sales Price :	11,423,607	Mean :	96	Avg. Abs. Dev :	07.58	95% Mean C.I. :	93.17 to 99.51
Total Assessed Value :	10,734,242						
Avg. Adj. Sales Price :	125,534	COD :	07.93	MAX Sales Ratio :	172.59		
Avg. Assessed Value :	117,959	PRD :	102.52	MIN Sales Ratio :	53.69		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	91	95.59	96.34	93.97	07.93	102.52	53.69	172.59	94.75 to 96.26	125,534	117,959
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	1	154.03	154.03	154.03		100.00	154.03	154.03	N/A	14,000	21,564
Less Than 30,000	4	98.69	112.30	109.21	14.60	102.83	97.79	154.03	N/A	18,000	19,658
__ Ranges Excl. Low \$ __											
Greater Than 4,999	91	95.59	96.34	93.97	07.93	102.52	53.69	172.59	94.75 to 96.26	125,534	117,959
Greater Than 15,000	90	95.57	95.70	93.89	07.33	101.93	53.69	172.59	94.75 to 96.00	126,773	119,030
Greater Than 30,000	87	95.34	95.61	93.87	07.50	101.85	53.69	172.59	94.66 to 95.91	130,478	122,478
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999	1	154.03	154.03	154.03		100.00	154.03	154.03	N/A	14,000	21,564
15,000 TO 29,999	3	98.00	98.39	98.39	00.54	100.00	97.79	99.38	N/A	19,333	19,023
30,000 TO 59,999	17	97.32	103.36	105.02	11.84	98.42	65.41	172.59	94.66 to 110.74	42,005	44,115
60,000 TO 99,999	20	94.71	95.39	95.55	08.14	99.83	53.69	140.69	93.96 to 97.69	80,938	77,333
100,000 TO 149,999	18	95.40	94.03	94.08	05.84	99.95	66.85	121.03	92.81 to 96.62	125,532	118,099
150,000 TO 249,999	27	95.59	94.21	94.40	03.93	99.80	66.40	107.38	94.05 to 96.83	192,693	181,905
250,000 TO 499,999	5	89.77	83.34	84.92	12.69	98.14	64.33	96.26	N/A	311,300	264,354
500,000 TO 999,999											
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	1	Improvmt	Decrease	6%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	154	Median :	96	COV :	15.55	95% Median C.I. :	95.23 to 97.17
Total Sales Price :	22,851,407	Wgt. Mean :	94	STD :	14.94	95% Wgt. Mean C.I. :	91.79 to 96.18
Total Adj. Sales Price :	22,851,407	Mean :	96	Avg. Abs. Dev :	08.12	95% Mean C.I. :	93.69 to 98.41
Total Assessed Value :	21,476,757						
Avg. Adj. Sales Price :	148,386	COD :	08.48	MAX Sales Ratio :	172.59		
Avg. Assessed Value :	139,459	PRD :	102.20	MIN Sales Ratio :	53.69		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022	12	95.54	96.53	96.49	01.93	100.04	94.07	102.62	94.75 to 98.68	134,958	130,224
01/01/2023 To 03/31/2023	12	95.60	96.95	97.51	03.39	99.43	92.36	102.75	93.57 to 100.52	103,823	101,237
04/01/2023 To 06/30/2023	23	97.22	96.79	95.29	03.25	101.57	84.28	105.74	94.97 to 98.34	151,909	144,757
07/01/2023 To 09/30/2023	22	96.58	97.45	97.57	02.34	99.88	93.91	103.21	95.18 to 99.85	145,614	142,079
10/01/2023 To 12/31/2023	24	98.02	100.05	92.33	14.18	108.36	54.98	157.28	95.65 to 102.22	123,257	113,805
01/01/2024 To 03/31/2024	18	95.47	94.34	93.99	11.17	100.37	65.41	154.03	91.00 to 99.28	162,769	152,994
04/01/2024 To 06/30/2024	23	96.31	99.60	96.95	11.66	102.73	64.40	172.59	89.77 to 104.14	175,765	170,399
07/01/2024 To 09/30/2024	20	89.81	85.51	84.57	12.62	101.11	53.69	110.74	73.47 to 94.44	167,900	141,986
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	69	96.32	96.98	96.55	02.81	100.45	84.28	105.74	95.34 to 97.79	138,591	133,807
10/01/2023 To 09/30/2024	85	95.48	95.30	92.14	13.07	103.43	53.69	172.59	94.01 to 97.42	156,337	144,048
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	81	97.22	97.96	95.41	06.36	102.67	54.98	157.28	95.73 to 98.15	134,586	128,411

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	91	95.59	96.34	93.97	07.93	102.52	53.69	172.59	94.75 to 96.26	125,534	117,959
11	10	94.58	88.51	91.16	15.13	97.09	54.98	105.25	62.44 to 104.47	346,000	315,406
17	5	96.52	95.36	94.48	03.34	100.93	87.16	99.85	N/A	357,000	337,288
21	32	98.76	95.88	94.32	09.88	101.65	64.40	157.28	94.26 to 101.13	149,225	140,754
23	16	99.01	99.70	99.31	04.18	100.39	92.36	122.41	95.24 to 101.81	87,975	87,368

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	154	Median :	96	COV :	15.55	95% Median C.I. :	95.23 to 97.17
Total Sales Price :	22,851,407	Wgt. Mean :	94	STD :	14.94	95% Wgt. Mean C.I. :	91.79 to 96.18
Total Adj. Sales Price :	22,851,407	Mean :	96	Avg. Abs. Dev :	08.12	95% Mean C.I. :	93.69 to 98.41
Total Assessed Value :	21,476,757						
Avg. Adj. Sales Price :	148,386	COD :	08.48	MAX Sales Ratio :	172.59		
Avg. Assessed Value :	139,459	PRD :	102.20	MIN Sales Ratio :	53.69		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	154	95.79	96.05	93.98	08.48	102.20	53.69	172.59	95.23 to 97.17	148,386	139,459
06											
07											

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	2	123.38	123.38	124.51	24.85	99.09	92.72	154.03	N/A	13,500	16,809
Less Than 30,000	7	97.79	101.90	100.50	12.75	101.39	79.04	154.03	79.04 to 154.03	17,857	17,947
__ Ranges Excl. Low \$ __											
Greater Than 4,999	154	95.79	96.05	93.98	08.48	102.20	53.69	172.59	95.23 to 97.17	148,386	139,459
Greater Than 15,000	152	95.79	95.69	93.95	08.16	101.85	53.69	172.59	95.23 to 97.17	150,161	141,073
Greater Than 30,000	147	95.73	95.77	93.95	08.25	101.94	53.69	172.59	95.23 to 96.83	154,601	145,246
__ Incremental Ranges __											
0 TO 4,999											
5,000 TO 14,999	2	123.38	123.38	124.51	24.85	99.09	92.72	154.03	N/A	13,500	16,809
15,000 TO 29,999	5	97.79	93.31	93.89	05.32	99.38	79.04	99.38	N/A	19,600	18,403
30,000 TO 59,999	21	97.42	105.47	106.96	12.93	98.61	65.41	172.59	95.55 to 103.01	42,575	45,540
60,000 TO 99,999	29	95.18	96.93	96.79	08.45	100.14	53.69	140.69	94.09 to 99.87	79,650	77,094
100,000 TO 149,999	35	95.71	93.98	94.03	06.12	99.95	62.44	121.03	94.49 to 96.83	127,988	120,353
150,000 TO 249,999	46	95.92	94.14	93.89	06.26	100.27	64.40	107.38	94.70 to 98.15	192,422	180,668
250,000 TO 499,999	13	95.46	88.23	89.13	12.69	98.99	54.98	108.27	70.68 to 99.96	329,731	293,896
500,000 TO 999,999	3	94.93	95.44	95.29	04.56	100.16	89.20	102.18	N/A	635,000	605,115
1,000,000 +											

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	1	Improvmt	Decrease	6%

What IF

**48 Jefferson
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 : 2,230,000
 Total Adj. Sales Price : 2,230,000
 Total Assessed Value : 1,990,938
 Avg. Adj. Sales Price : 148,667
 Avg. Assessed Value : 132,729

MEDIAN : 96
 WGT. MEAN : 89
 MEAN : 94
 COD : 13.03
 PRD : 105.57

COV : 27.59
 STD : 26.00
 Avg. Abs. Dev : 12.46
 MAX Sales Ratio : 164.37
 MIN Sales Ratio : 38.87

95% Median C.I. : 93.60 to 98.41
 95% Wgt. Mean C.I. : 76.71 to 101.85
 95% Mean C.I. : 79.85 to 108.65

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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	1	97.16	97.16	97.16	00.00	100.00	97.16	97.16	N/A	67,000	65,096	
01-JAN-22 To 31-MAR-22												
01-APR-22 To 30-JUN-22												
01-JUL-22 To 30-SEP-22	1	97.30	97.30	97.30	00.00	100.00	97.30	97.30	N/A	32,000	31,136	
01-OCT-22 To 31-DEC-22												
01-JAN-23 To 31-MAR-23												
01-APR-23 To 30-JUN-23	2	94.86	94.86	97.32	02.89	97.47	92.12	97.59	N/A	396,000	385,379	
01-JUL-23 To 30-SEP-23	1	95.14	95.14	95.14	00.00	100.00	95.14	95.14	N/A	12,500	11,893	
01-OCT-23 To 31-DEC-23	1	95.65	95.65	95.65	00.00	100.00	95.65	95.65	N/A	448,500	429,000	
01-JAN-24 To 31-MAR-24	2	68.87	68.87	61.72	43.56	111.58	38.87	98.86	N/A	105,000	64,808	
01-APR-24 To 30-JUN-24	2	128.99	128.99	100.42	27.44	128.45	93.60	164.37	N/A	83,000	83,350	
01-JUL-24 To 30-SEP-24	5	94.57	88.62	77.04	09.72	115.03	57.04	98.84	N/A	100,400	77,348	
<u>Study Yrs</u>												
01-OCT-21 To 30-SEP-22	2	97.23	97.23	97.20	00.07	100.03	97.16	97.30	N/A	49,500	48,116	
01-OCT-22 To 30-SEP-23	3	95.14	94.95	97.28	01.91	97.60	92.12	97.59	N/A	268,167	260,884	
01-OCT-23 To 30-SEP-24	10	95.11	93.45	83.83	18.69	111.48	38.87	164.37	57.04 to 98.86	132,650	111,206	
<u>Calendar Yrs</u>												
01-JAN-22 To 31-DEC-22	1	97.30	97.30	97.30	00.00	100.00	97.30	97.30	N/A	32,000	31,136	
01-JAN-23 To 31-DEC-23	4	95.40	95.13	96.70	01.57	98.38	92.12	97.59	N/A	313,250	302,913	
<u>ALL</u>	15	95.65	94.25	89.28	13.03	105.57	38.87	164.37	93.60 to 98.41	148,667	132,729	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
19	15	95.65	94.25	89.28	13.03	105.57	38.87	164.37	93.60 to 98.41	148,667	132,729	
<u>ALL</u>	15	95.65	94.25	89.28	13.03	105.57	38.87	164.37	93.60 to 98.41	148,667	132,729	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
02	4	96.62	96.43	96.64	01.86	99.78	93.60	98.86	N/A	357,625	345,599	
03	11	95.14	93.46	76.12	17.12	122.78	38.87	164.37	57.04 to 98.84	72,682	55,322	
04												
<u>ALL</u>	15	95.65	94.25	89.28	13.03	105.57	38.87	164.37	93.60 to 98.41	148,667	132,729	

48 Jefferson
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
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MEDIAN : 96
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COV : 27.59
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 Avg. Abs. Dev : 12.46
 MAX Sales Ratio : 164.37
 MIN Sales Ratio : 38.87

95% Median C.I. : 93.60 to 98.41
 95% Wgt. Mean C.I. : 76.71 to 101.85
 95% Mean C.I. : 79.85 to 108.65

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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	95.14	95.14	95.14	00.00	100.00	95.14	95.14	N/A	12,500	11,893
Less Than 30,000	2	129.76	129.76	134.01	26.68	96.83	95.14	164.37	N/A	14,250	19,096
Ranges Excl. Low \$											
Greater Than 4,999	15	95.65	94.25	89.28	13.03	105.57	38.87	164.37	93.60 to 98.41	148,667	132,729
Greater Than 14,999	14	96.41	94.19	89.25	13.82	105.54	38.87	164.37	92.12 to 98.84	158,393	141,360
Greater Than 29,999	13	95.65	88.79	88.70	09.46	100.10	38.87	98.86	92.12 to 98.41	169,346	150,211
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	1	95.14	95.14	95.14	00.00	100.00	95.14	95.14	N/A	12,500	11,893
15,000 TO 29,999	1	164.37	164.37	164.37	00.00	100.00	164.37	164.37	N/A	16,000	26,299
30,000 TO 59,999	5	94.57	95.42	95.11	02.06	100.33	92.12	98.84	N/A	40,800	38,806
60,000 TO 99,999	2	98.01	98.01	98.08	00.87	99.93	97.16	98.86	N/A	73,500	72,092
100,000 TO 149,999	2	68.64	68.64	67.45	43.37	101.76	38.87	98.41	N/A	125,000	84,308
150,000 TO 249,999	1	93.60	93.60	93.60	00.00	100.00	93.60	93.60	N/A	150,000	140,400
250,000 TO 499,999	2	76.35	76.35	81.83	25.29	93.30	57.04	95.65	N/A	349,250	285,804
500,000 TO 999,999	1	97.59	97.59	97.59	00.00	100.00	97.59	97.59	N/A	752,000	733,909
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	15	95.65	94.25	89.28	13.03	105.57	38.87	164.37	93.60 to 98.41	148,667	132,729

**48 Jefferson
COMMERCIAL**

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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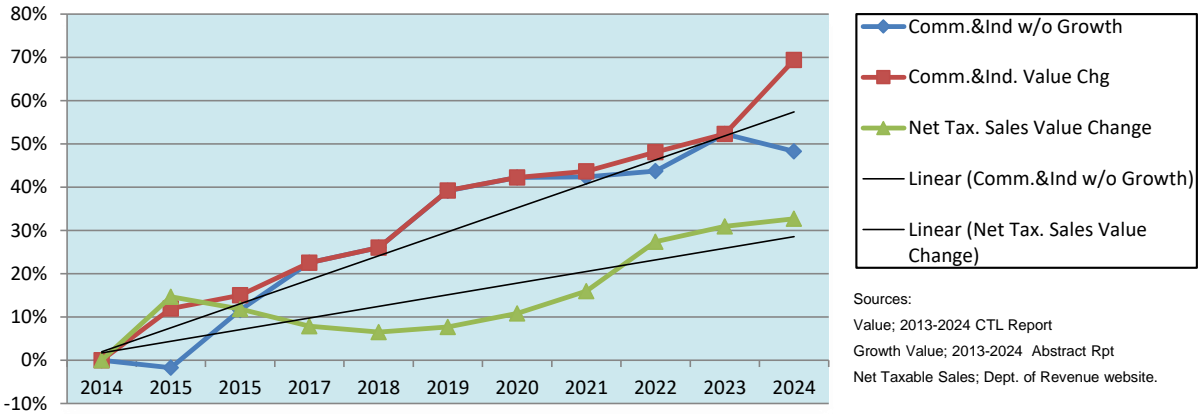
95% Median C.I. : 93.60 to 98.41
 95% Wgt. Mean C.I. : 76.71 to 101.85
 95% Mean C.I. : 79.85 to 108.65

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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
300	2	96.62	96.62	96.87	01.00	99.74	95.65	97.59	N/A	600,250	581,455
336	1	98.41	98.41	98.41	00.00	100.00	98.41	98.41	N/A	120,000	118,086
344	2	93.19	93.19	93.31	01.15	99.87	92.12	94.26	N/A	45,000	41,990
352	2	96.23	96.23	95.43	02.73	100.84	93.60	98.86	N/A	115,000	109,744
353	2	95.94	95.94	95.64	01.43	100.31	94.57	97.30	N/A	41,000	39,212
384	1	95.14	95.14	95.14	00.00	100.00	95.14	95.14	N/A	12,500	11,893
406	4	98.00	104.35	72.78	27.81	143.38	57.04	164.37	N/A	91,250	66,408
528	1	38.87	38.87	38.87	00.00	100.00	38.87	38.87	N/A	130,000	50,529
<u>ALL</u>	15	95.65	94.25	89.28	13.03	105.57	38.87	164.37	93.60 to 98.41	148,667	132,729

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	\$ 59,740,811	\$ -	0.00%	\$ 59,740,811		\$ 64,516,409	
2014	\$ 66,866,350	\$ 8,166,039	12.21%	\$ 58,700,311	-1.74%	\$ 73,993,666	14.69%
2015	\$ 68,726,161	\$ 2,061,850	3.00%	\$ 66,664,311	-0.30%	\$ 72,157,178	-2.48%
2015	\$ 73,200,415	\$ -	0.00%	\$ 73,200,415	6.51%	\$ 69,585,394	-3.56%
2017	\$ 75,293,928	\$ -	0.00%	\$ 75,293,928	2.86%	\$ 68,728,783	-1.23%
2018	\$ 83,160,095	\$ 27,278	0.03%	\$ 83,132,817	10.41%	\$ 69,482,149	1.10%
2019	\$ 84,962,581	\$ -	0.00%	\$ 84,962,581	2.17%	\$ 71,518,310	2.93%
2020	\$ 85,814,391	\$ 777,726	0.91%	\$ 85,036,665	0.09%	\$ 74,814,688	4.61%
2021	\$ 88,490,937	\$ 2,622,782	2.96%	\$ 85,868,155	0.06%	\$ 82,171,298	9.83%
2022	\$ 90,982,975	\$ -	0.00%	\$ 90,982,975	2.82%	\$ 84,485,931	2.82%
2023	\$ 101,200,948	\$ 12,609,353	12.46%	\$ 88,591,595	-2.63%	\$ 85,609,955	1.33%
2024	\$ 101,704,614	\$ -	0.00%	\$ 101,704,614	0.50%	\$ 82,718,156	-3.38%
Ann %chg	4.28%			Average	1.89%	1.12%	2.42%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	-1.74%	11.93%	14.69%
2015	11.59%	15.04%	11.84%
2016	22.53%	22.53%	7.86%
2017	26.03%	26.03%	6.53%
2018	39.16%	39.20%	7.70%
2019	42.22%	42.22%	10.85%
2020	42.34%	43.64%	15.96%
2021	43.73%	48.12%	27.36%
2022	52.30%	52.30%	30.95%
2023	48.29%	69.40%	32.69%
2024	70.24%	70.24%	28.21%

County Number	48
County Name	Jefferson

48 Jefferson
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 : 42
Total Sales Price : 34,442,361
Total Adj. Sales Price : 34,442,361
Total Assessed Value : 24,354,070
Avg. Adj. Sales Price : 820,056
Avg. Assessed Value : 579,859

MEDIAN : 71
WGT. MEAN : 71
MEAN : 72
COD : 15.58
PRD : 101.84

COV : 20.26
STD : 14.59
Avg. Abs. Dev : 11.10
MAX Sales Ratio : 95.62
MIN Sales Ratio : 27.33

95% Median C.I. : 67.34 to 77.20
95% Wgt. Mean C.I. : 66.29 to 75.13
95% Mean C.I. : 67.60 to 76.42

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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	5	75.98	77.18	76.74	06.21	100.57	71.15	89.57	N/A	1,253,998	962,268
01-JAN-22 To 31-MAR-22	4	77.60	80.23	75.34	10.57	106.49	71.32	94.42	N/A	746,650	562,553
01-APR-22 To 30-JUN-22	2	75.05	75.05	76.73	13.83	97.81	64.67	85.43	N/A	895,000	686,740
01-JUL-22 To 30-SEP-22	6	76.74	76.92	74.82	11.28	102.81	66.74	90.37	66.74 to 90.37	602,071	450,494
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	4	67.30	65.72	64.33	05.75	102.16	57.80	70.49	N/A	1,038,079	667,839
01-APR-23 To 30-JUN-23	4	69.22	69.07	68.38	06.39	101.01	61.96	75.86	N/A	1,057,596	723,179
01-JUL-23 To 30-SEP-23	3	56.70	63.43	73.80	21.22	85.95	48.75	84.83	N/A	636,667	469,860
01-OCT-23 To 31-DEC-23	5	84.71	78.52	77.67	15.31	101.09	56.32	95.62	N/A	703,711	546,579
01-JAN-24 To 31-MAR-24	6	78.15	67.94	58.98	24.21	115.19	27.33	93.15	27.33 to 93.15	652,849	385,045
01-APR-24 To 30-JUN-24	1	55.42	55.42	55.42	00.00	100.00	55.42	55.42	N/A	740,000	410,110
01-JUL-24 To 30-SEP-24	2	60.39	60.39	60.01	15.15	100.63	51.24	69.54	N/A	657,500	394,573
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	17	75.98	77.56	75.98	10.00	102.08	64.67	94.42	70.85 to 85.43	862,295	655,176
01-OCT-22 To 30-SEP-23	11	67.34	66.31	67.75	10.78	97.87	48.75	84.83	56.70 to 75.86	935,700	633,968
01-OCT-23 To 30-SEP-24	14	72.27	69.74	65.77	23.41	106.04	27.33	95.62	51.24 to 90.75	677,903	445,887
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	12	77.60	77.71	75.42	11.33	103.04	64.67	94.42	67.19 to 85.43	699,086	527,221
01-JAN-23 To 31-DEC-23	16	68.02	70.13	70.28	14.89	99.79	48.75	95.62	57.80 to 84.71	863,203	606,659
<u>ALL</u>	42	71.24	72.01	70.71	15.58	101.84	27.33	95.62	67.34 to 77.20	820,056	579,859

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	7	72.01	75.31	73.81	09.54	102.03	61.96	85.43	61.96 to 85.43	1,135,845	838,313
2	24	70.35	70.93	69.72	18.81	101.74	27.33	95.62	64.67 to 84.71	884,841	616,916
3	11	72.75	72.25	70.02	12.23	103.18	51.24	90.37	56.70 to 86.13	477,752	334,535
<u>ALL</u>	42	71.24	72.01	70.71	15.58	101.84	27.33	95.62	67.34 to 77.20	820,056	579,859

48 Jefferson
AGRICULTURAL LAND

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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MEDIAN : 71
 WGT. MEAN : 71
 MEAN : 72
 COD : 15.58
 PRD : 101.84

COV : 20.26
 STD : 14.59
 Avg. Abs. Dev : 11.10
 MAX Sales Ratio : 95.62
 MIN Sales Ratio : 27.33

95% Median C.I. : 67.34 to 77.20
 95% Wgt. Mean C.I. : 66.29 to 75.13
 95% Mean C.I. : 67.60 to 76.42

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Dry_____											
County	1	94.42	94.42	94.42	00.00	100.00	94.42	94.42	N/A	340,000	321,030
2	1	94.42	94.42	94.42	00.00	100.00	94.42	94.42	N/A	340,000	321,030
_____Grass_____											
County	10	61.30	65.27	59.49	22.69	109.72	44.71	90.37	48.75 to 86.13	474,071	282,014
2	3	48.75	49.63	49.25	07.32	100.77	44.71	55.42	N/A	686,142	337,923
3	7	70.85	71.97	67.34	17.19	106.88	51.24	90.37	51.24 to 90.37	383,184	258,053
_____ALL_____	42	71.24	72.01	70.71	15.58	101.84	27.33	95.62	67.34 to 77.20	820,056	579,859

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	15	71.32	75.05	74.02	10.75	101.39	57.80	93.15	67.19 to 84.83	1,260,861	933,323
1	5	72.01	76.56	76.07	07.67	100.64	70.49	85.43	N/A	1,255,183	954,806
2	10	71.24	74.29	73.01	12.18	101.75	57.80	93.15	65.20 to 89.57	1,263,700	922,582
_____Dry_____											
County	4	73.37	67.12	56.00	25.47	119.86	27.33	94.42	N/A	622,997	348,893
2	4	73.37	67.12	56.00	25.47	119.86	27.33	94.42	N/A	622,997	348,893
_____Grass_____											
County	13	70.85	68.15	63.62	18.42	107.12	44.71	90.37	51.24 to 82.62	479,056	304,784
1	1	82.44	82.44	82.44	00.00	100.00	82.44	82.44	N/A	275,000	226,714
2	3	48.75	49.63	49.25	07.32	100.77	44.71	55.42	N/A	686,142	337,923
3	9	75.00	72.74	69.89	13.37	104.08	51.24	90.37	56.70 to 86.13	432,700	302,412
_____ALL_____	42	71.24	72.01	70.71	15.58	101.84	27.33	95.62	67.34 to 77.20	820,056	579,859

Jefferson County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
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
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
Saline	2	5,416	5,415	5,320	5,225	4,845	4,655	4,275	4,085	5,190
Jefferson	2	7,062	8,336	8,133	6,796	6,790	n/a	5,781	3,181	7,312
Jefferson	3	5,882	6,392	6,244	5,995	5,600	5,600	5,622	3,043	5,874
Gage	2	6,070	n/a	5,465	5,465	4,555	n/a	4,210	4,210	4,873
Thayer	2	6,600	6,450	6,200	5,925	5,775	5,550	5,350	5,325	5,973

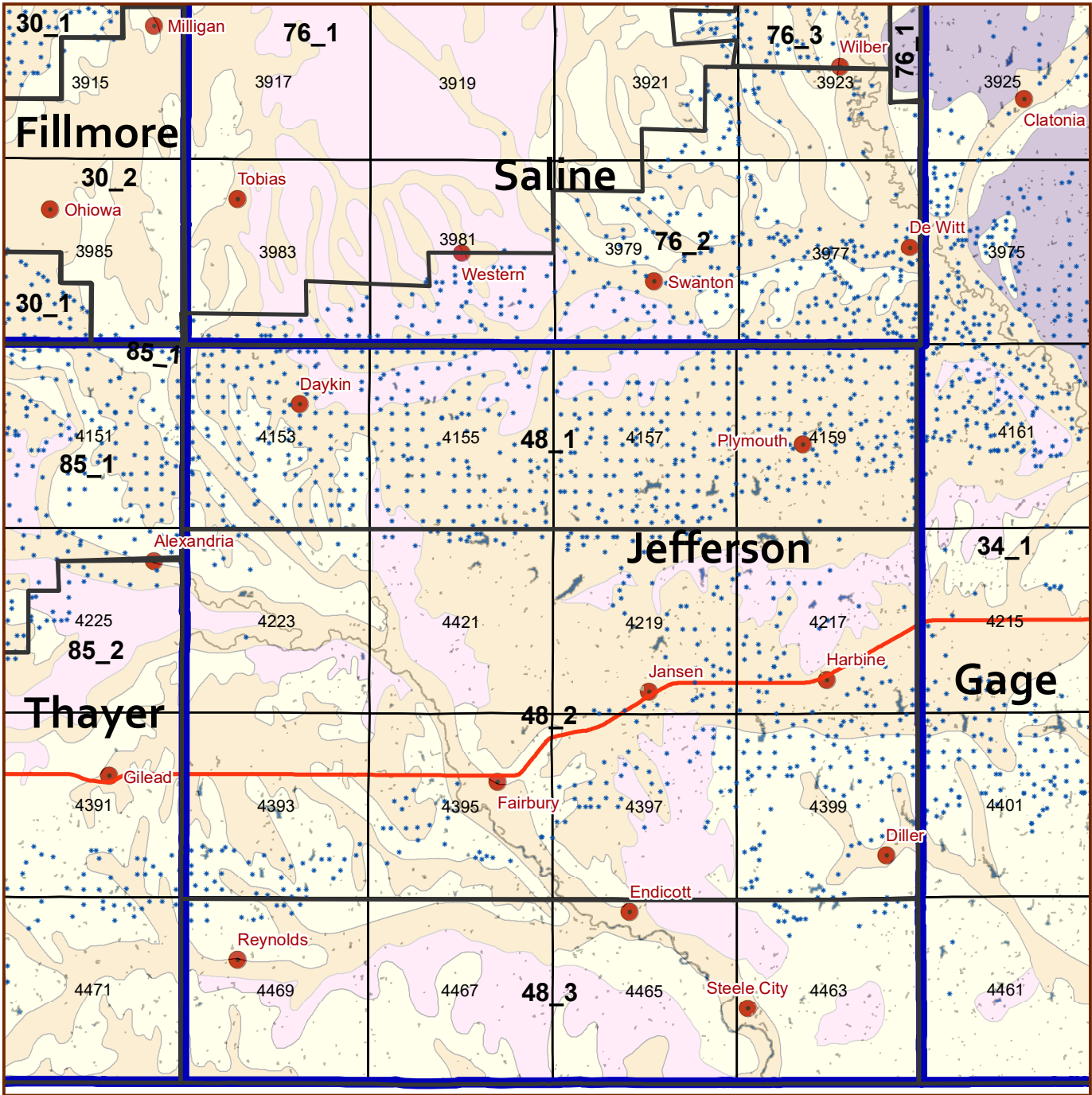
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Jefferson	1	5,355	6,477	6,349	3,961	n/a	4,409	2,899	2,557	4,934
Thayer	1	5,200	5,000	4,800	4,700	4,500	4,350	4,175	4,175	4,764
Fillmore	2	4,115	4,060	4,005	3,850	3,690	3,690	3,590	3,380	3,956
Saline	1	4,468	4,469	4,350	4,350	4,100	4,079	3,914	3,909	4,310
Saline	2	4,625	4,500	4,437	4,322	4,125	4,000	4,000	3,940	4,372
Jefferson	2	5,114	4,895	4,836	3,617	2,280	3,743	2,554	2,199	4,167
Jefferson	3	4,246	4,745	4,636	4,276	2,190	2,201	2,284	2,127	3,953
Gage	2	5,460	5,460	5,455	5,455	n/a	4,430	3,990	3,990	4,772
Thayer	2	4,750	4,800	4,420	4,420	4,290	n/a	3,860	3,860	4,399

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
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
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
Saline	2	1,995	1,995	1,970	n/a	1,925	n/a	n/a	1,565	1,981
Jefferson	2	2,220	2,245	2,160	2,155	2,155	2,155	4,400	2,155	2,198
Jefferson	3	2,184	2,188	2,130	1,829	n/a	1,660	n/a	1,660	2,070
Gage	2	2,325	2,325	2,325	n/a	2,325	n/a	n/a	2,325	2,325
Thayer	2	1,700	1,700	1,700	1,700	1,700	1,700	n/a	1,700	1,700

County	Mkt Area	CRP	TIMBER	WASTE
Jefferson	1	n/a	1,171	440
Thayer	1	3,225	700	500
Fillmore	2	1,659	n/a	796
Saline	1	1,983	516	100
Saline	2	1,981	513	105
Jefferson	2	n/a	1,602	440
Jefferson	3	n/a	1,215	440
Gage	2	-	-	200
Thayer	2	3,050	700	500

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.

JEFFERSON COUNTY



Legend

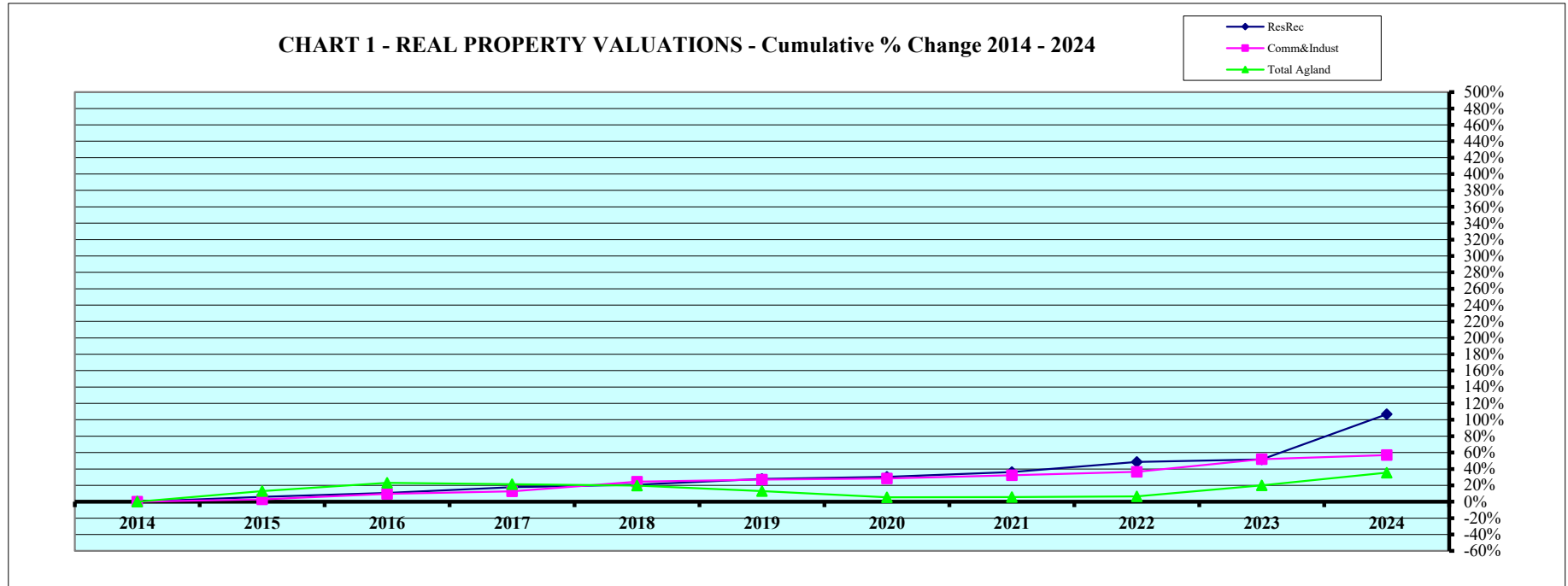
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

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	178,558,445	-	-	-	66,866,350	-	-	-	1,006,040,951	-	-	-
2015	188,983,728	10,425,283	5.84%	5.84%	68,726,161	1,859,811	2.78%	2.78%	1,135,150,470	129,109,519	12.83%	12.83%
2016	197,928,546	8,944,818	4.73%	10.85%	73,200,415	4,474,254	6.51%	9.47%	1,238,408,745	103,258,275	9.10%	23.10%
2017	210,009,984	12,081,438	6.10%	17.61%	75,293,928	2,093,513	2.86%	12.60%	1,219,860,408	-18,548,337	-1.50%	21.25%
2018	215,620,839	5,610,855	2.67%	20.76%	83,160,095	7,866,167	10.45%	24.37%	1,203,519,888	-16,340,520	-1.34%	19.63%
2019	228,398,828	12,777,989	5.93%	27.91%	84,962,581	1,802,486	2.17%	27.06%	1,136,001,165	-67,518,723	-5.61%	12.92%
2020	232,955,194	4,556,366	1.99%	30.46%	85,814,391	851,810	1.00%	28.34%	1,060,016,521	-75,984,644	-6.69%	5.37%
2021	243,104,636	10,149,442	4.36%	36.15%	88,490,937	2,676,546	3.12%	32.34%	1,063,272,548	3,256,027	0.31%	5.69%
2022	265,198,730	22,094,094	9.09%	48.52%	91,250,551	2,759,614	3.12%	36.47%	1,070,683,121	7,410,573	0.70%	6.43%
2023	270,863,102	5,664,372	2.14%	51.69%	101,562,972	10,312,421	11.30%	51.89%	1,206,725,667	136,042,546	12.71%	19.95%
2024	369,179,725	98,316,623	36.30%	106.76%	104,922,190	3,359,218	3.31%	56.91%	1,362,912,915	156,187,248	12.94%	35.47%

Rate Annual %chg: Residential & Recreational **7.53%**

Commercial & Industrial **4.61%**

Agricultural Land **3.08%**

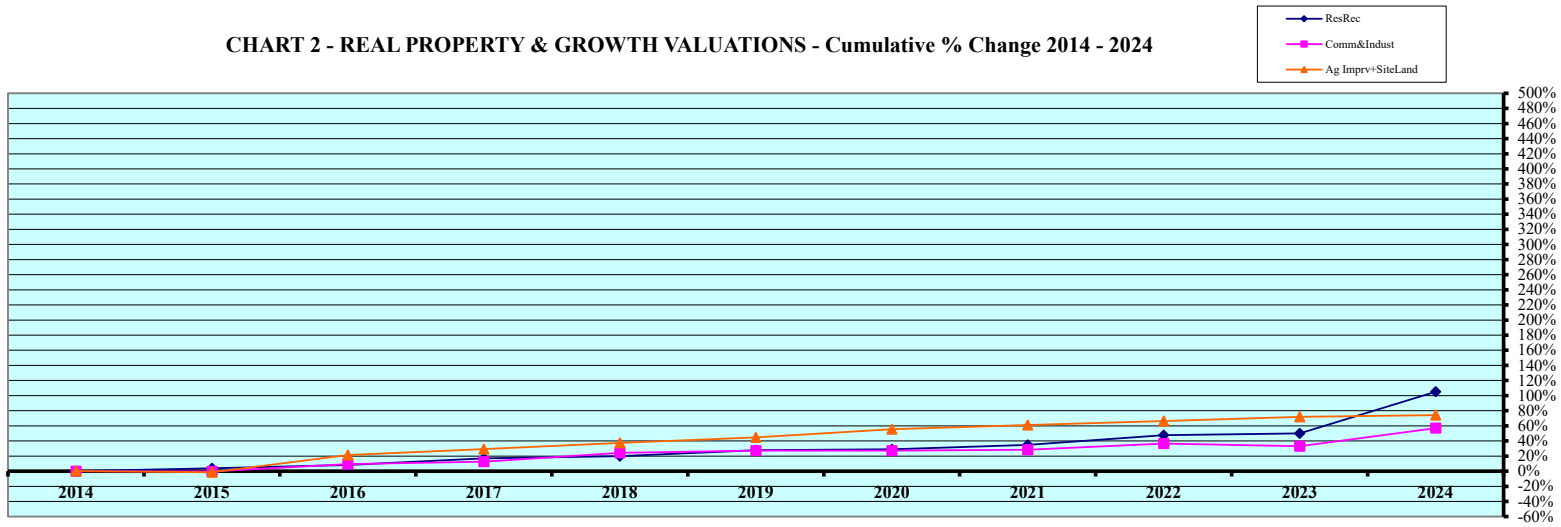
Cnty# **48**
County **JEFFERSON**

CHART 1

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

Source: 2014 - 2024 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 02/11/2025

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	178,558,445	1,585,202	0.89%	176,973,243	--	--	66,866,350	8,166,039	12.21%	58,700,311	--	--
2015	188,983,728	3,437,385	1.82%	185,546,343	3.91%	3.91%	68,726,161	2,061,850	3.00%	66,664,311	-0.30%	-0.30%
2016	197,928,546	4,535,508	2.29%	193,393,038	2.33%	8.31%	73,200,415	0	0.00%	73,200,415	6.51%	9.47%
2017	210,009,984	1,311,249	0.62%	208,698,735	5.44%	16.88%	75,293,928	0	0.00%	75,293,928	2.86%	12.60%
2018	215,620,839	1,621,859	0.75%	213,998,980	1.90%	19.85%	83,160,095	27,278	0.03%	83,132,817	10.41%	24.33%
2019	228,398,828	0	0.00%	228,398,828	5.93%	27.91%	84,962,581	0	0.00%	84,962,581	2.17%	27.06%
2020	232,955,194	2,930,514	1.26%	230,024,680	0.71%	28.82%	85,814,391	777,726	0.91%	85,036,665	0.09%	27.17%
2021	243,104,636	2,621,117	1.08%	240,483,519	3.23%	34.68%	88,490,937	2,622,782	2.96%	85,868,155	0.06%	28.42%
2022	265,198,730	1,780,923	0.67%	263,417,807	8.36%	47.52%	91,250,551	0	0.00%	91,250,551	3.12%	36.47%
2023	270,863,102	3,045,408	1.12%	267,817,694	0.99%	49.99%	101,562,972	12,609,353	12.42%	88,953,619	-2.52%	33.03%
2024	369,179,725	3,002,415	0.81%	366,177,310	35.19%	105.07%	104,922,190	0	0.00%	104,922,190	3.31%	56.91%
Rate Ann%chg	7.53%	Resid & Recreat w/o growth				6.80%	C & I w/o growth				2.57%	

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	45,632,079	40,728,699	86,360,778	2,771,470	3.21%	83,589,308	--	--
2015	46,814,529	44,195,850	91,010,379	5,878,075	6.46%	85,132,304	-1.42%	-1.42%
2016	49,488,899	59,213,498	108,702,397	4,001,976	3.68%	104,700,421	15.04%	21.24%
2017	52,829,543	65,362,360	118,191,903	6,489,310	5.49%	111,702,593	2.76%	29.34%
2018	53,620,475	66,406,588	120,027,063	1,255,384	1.05%	118,771,679	0.49%	37.53%
2019	55,343,457	77,511,757	132,855,214	7,805,173	5.87%	125,050,041	4.18%	44.80%
2020	56,985,849	82,981,704	139,967,553	5,590,211	3.99%	134,377,342	1.15%	55.60%
2021	58,009,896	86,166,159	144,176,055	5,034,008	3.49%	139,142,047	-0.59%	61.12%
2022	58,891,589	89,067,285	147,958,874	4,363,860	2.95%	143,595,014	-0.40%	66.27%
2023	60,020,162	92,863,355	152,883,517	4,377,267	2.86%	148,506,250	0.37%	71.96%
2024	60,740,037	108,917,035	169,657,072	19,243,246	11.34%	150,413,826	-1.62%	74.17%
Rate Ann%chg	2.90%	10.34%	6.99%	Ag Imprv+Site w/o growth		2.00%		

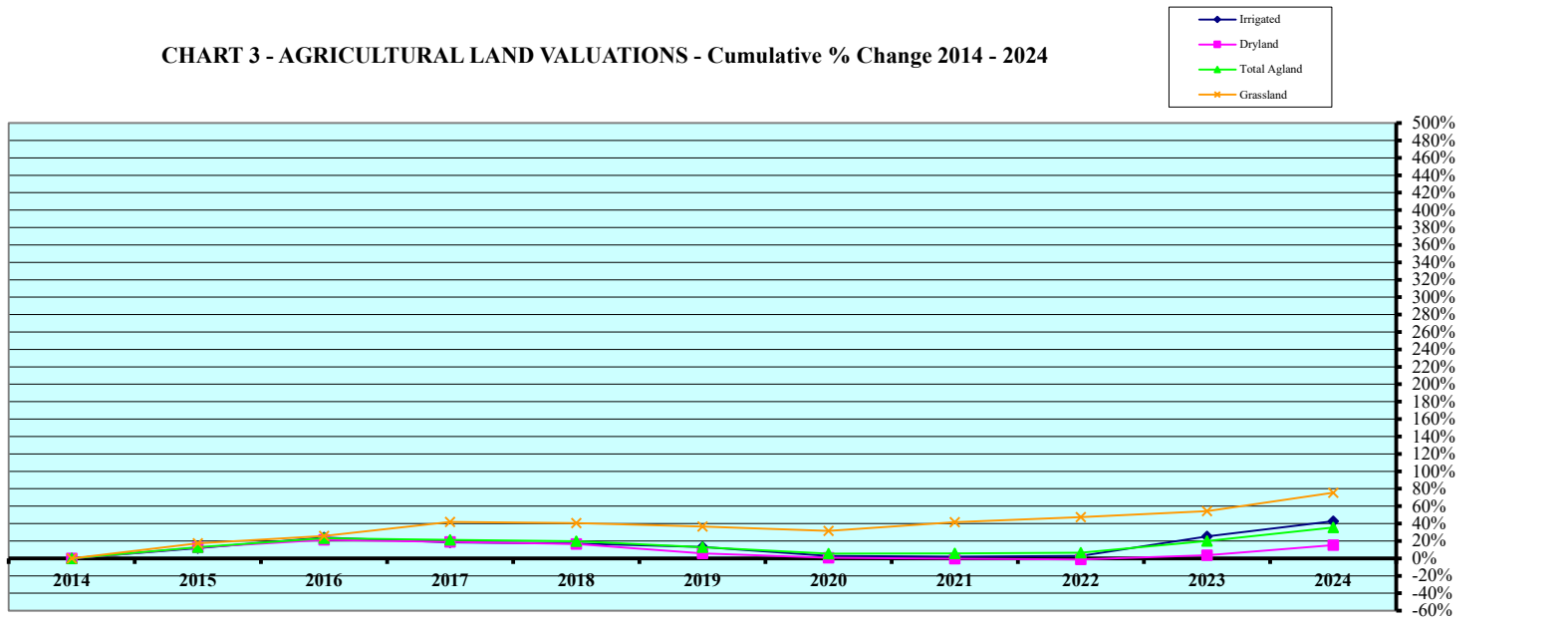
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 48
County JEFFERSON

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	483,909,431	-	-	-	402,119,729	-	-	-	118,631,272	-	-	-
2015	540,940,862	57,031,431	11.79%	11.79%	452,998,724	50,878,995	12.65%	12.65%	139,339,377	20,708,105	17.46%	17.46%
2016	600,075,926	59,135,064	10.93%	24.01%	487,859,993	34,861,269	7.70%	21.32%	149,345,629	10,006,252	7.18%	25.89%
2017	572,832,170	-27,243,756	-4.54%	18.38%	477,742,372	-10,117,621	-2.07%	18.81%	168,175,319	18,829,690	12.61%	41.76%
2018	566,902,872	-5,929,298	-1.04%	17.15%	468,777,307	-8,965,065	-1.88%	16.58%	166,796,868	-1,378,451	-0.82%	40.60%
2019	547,351,801	-19,551,071	-3.45%	13.11%	425,612,384	-43,164,923	-9.21%	5.84%	162,114,812	-4,682,056	-2.81%	36.65%
2020	497,929,089	-49,422,712	-9.03%	2.90%	405,056,548	-20,555,836	-4.83%	0.73%	156,132,266	-5,982,546	-3.69%	31.61%
2021	493,739,430	-4,189,659	-0.84%	2.03%	400,642,960	-4,413,588	-1.09%	-0.37%	168,040,170	11,907,904	7.63%	41.65%
2022	497,879,474	4,140,044	0.84%	2.89%	397,222,177	-3,420,783	-0.85%	-1.22%	174,768,698	6,728,528	4.00%	47.32%
2023	606,532,098	108,652,624	21.82%	25.34%	416,328,334	19,106,157	4.81%	3.53%	183,064,431	8,295,733	4.75%	54.31%
2024	690,667,793	84,135,695	13.87%	42.73%	463,043,007	46,714,673	11.22%	15.15%	208,126,296	25,061,865	13.69%	75.44%

Rate Ann.%chg: Irrigated **3.62%** Dryland **1.42%** Grassland **5.78%**

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	930,979	-	-	-	449,540	-	-	-	1,006,040,951	-	-	-
2015	1,126,238	195,259	20.97%	20.97%	745,269	295,729	65.78%	65.78%	1,135,150,470	129,109,519	12.83%	12.83%
2016	1,096,747	-29,491	-2.62%	17.81%	30,450	-714,819	-95.91%	-93.23%	1,238,408,745	103,258,275	9.10%	23.10%
2017	1,080,097	-16,650	-1.52%	16.02%	30,450	0	0.00%	-93.23%	1,219,860,408	-18,548,337	-1.50%	21.25%
2018	1,012,391	-67,706	-6.27%	8.74%	30,450	0	0.00%	-93.23%	1,203,519,888	-16,340,520	-1.34%	19.63%
2019	891,718	-120,673	-11.92%	-4.22%	30,450	0	0.00%	-93.23%	1,136,001,165	-67,518,723	-5.61%	12.92%
2020	868,168	-23,550	-2.64%	-6.75%	30,450	0	0.00%	-93.23%	1,060,016,521	-75,984,644	-6.69%	5.37%
2021	819,538	-48,630	-5.60%	-11.97%	30,450	0	0.00%	-93.23%	1,063,272,548	3,256,027	0.31%	5.69%
2022	782,322	-37,216	-4.54%	-15.97%	30,450	0	0.00%	-93.23%	1,070,683,121	7,410,573	0.70%	6.43%
2023	770,354	-11,968	-1.53%	-17.25%	30,450	0	0.00%	-93.23%	1,206,725,667	136,042,546	12.71%	19.95%
2024	1,064,819	294,465	38.22%	14.38%	11,000	-19,450	-63.88%	-97.55%	1,362,912,915	156,187,248	12.94%	35.47%

Cnty# **48**
County **JEFFERSON**

Rate Ann.%chg: Total Agric Land **3.08%**

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	468,590,825	87,206	5,373			410,717,881	143,184	2,868			119,226,998	103,552	1,151		
2015	541,012,316	94,751	5,710	6.26%	6.26%	452,779,590	136,384	3,320	15.74%	15.74%	139,256,475	102,875	1,354	17.57%	17.57%
2016	594,442,123	95,729	6,210	8.75%	15.56%	492,193,699	135,706	3,627	9.25%	26.44%	149,206,046	102,598	1,454	7.43%	26.31%
2017	573,913,371	97,697	5,874	-5.40%	9.33%	477,411,996	133,119	3,586	-1.12%	25.03%	166,674,324	102,987	1,618	11.29%	40.56%
2018	563,402,087	97,789	5,761	-1.92%	7.22%	471,047,016	132,231	3,562	-0.67%	24.19%	166,274,375	104,382	1,593	-1.57%	38.35%
2019	545,914,061	98,650	5,534	-3.95%	2.99%	426,728,549	131,192	3,253	-8.69%	13.40%	161,817,226	104,963	1,542	-3.22%	33.90%
2020	497,244,752	99,195	5,013	-9.42%	-6.71%	405,332,424	130,511	3,106	-4.52%	8.27%	156,270,704	105,192	1,486	-3.64%	29.03%
2021	493,708,873	99,941	4,940	-1.45%	-8.06%	400,634,610	129,670	3,090	-0.52%	7.71%	168,100,899	105,629	1,591	7.12%	38.22%
2022	497,886,248	100,782	4,940	0.00%	-8.06%	397,345,135	128,124	3,101	0.38%	8.11%	174,676,921	106,599	1,639	2.97%	42.32%
2023	606,438,390	102,321	5,927	19.97%	10.30%	416,460,713	126,266	3,298	6.35%	14.98%	183,255,068	107,404	1,706	4.12%	48.19%
2024	689,814,239	103,034	6,695	12.96%	24.60%	463,167,027	125,187	3,700	12.17%	28.98%	208,370,336	107,789	1,933	13.30%	67.90%

Rate Annual %chg Average Value/Acre: 3.94%

1.21%

5.74%

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	944,266	5,103	185			30,450	61	500			999,510,420	339,106	2,947		
2015	1,142,143	4,966	230	24.31%	24.31%	30,450	61	500	0.00%	0.00%	1,134,220,974	339,037	3,345	13.50%	13.50%
2016	1,094,999	4,761	230	0.00%	24.31%	30,450	61	500	0.00%	0.00%	1,236,967,317	338,856	3,650	9.12%	23.85%
2017	1,054,026	4,684	225	-2.16%	21.62%	30,450	61	500	0.00%	0.00%	1,219,084,167	338,547	3,601	-1.36%	22.17%
2018	1,017,471	4,625	220	-2.23%	18.90%	30,450	61	500	0.00%	0.00%	1,201,771,399	339,088	3,544	-1.58%	20.24%
2019	907,405	4,426	205	-6.81%	10.81%	30,450	61	500	0.00%	0.00%	1,135,397,691	339,291	3,346	-5.58%	13.53%
2020	885,028	4,425	200	-2.45%	8.09%	30,450	61	500	0.00%	0.00%	1,059,763,358	339,384	3,123	-6.69%	5.94%
2021	822,398	4,112	200	0.00%	8.09%	30,450	61	500	0.00%	0.00%	1,063,297,230	339,413	3,133	0.32%	6.29%
2022	785,522	3,928	200	0.00%	8.09%	30,450	61	500	0.00%	0.00%	1,070,724,276	339,494	3,154	0.67%	7.00%
2023	773,153	3,514	220	10.00%	18.90%	30,450	61	500	0.00%	0.00%	1,206,957,774	339,567	3,554	12.70%	20.59%
2024	1,067,063	3,234	330	50.00%	78.35%	30,450	61	500	0.00%	0.00%	1,362,449,115	339,305	4,015	12.97%	36.23%

48
JEFFERSON

Rate Annual %chg Average Value/Acre: 3.15%

(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
Aglnd 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
7,240	JEFFERSON	112,474,692	81,560,812	125,676,594	367,749,618	89,756,846	15,165,344	1,430,107	1,362,912,915	60,740,037	108,917,035	0	2,326,384,000
cnty sectorvalue % of total value:		4.83%	3.51%	5.40%	15.81%	3.86%	0.65%	0.06%	58.59%	2.61%	4.68%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
153	DAYKIN	571,615	341,945	43,531	9,781,437	5,573,589	0	0	0	0	0	0	16,312,117
2.11%	%sector of county sector	0.51%	0.42%	0.03%	2.66%	6.21%							0.70%
	%sector of municipality	3.50%	2.10%	0.27%	59.96%	34.17%							100.00%
247	DILLER	2,980,442	836,583	17,626	13,093,603	2,164,868	0	0	0	0	0	0	19,093,122
3.41%	%sector of county sector	2.65%	1.03%	0.01%	3.56%	2.41%							0.82%
	%sector of municipality	15.61%	4.38%	0.09%	68.58%	11.34%							100.00%
113	ENDICOTT	92,737	624,349	3,126,951	5,874,438	81,631	0	0	0	0	0	0	9,800,106
1.56%	%sector of county sector	0.08%	0.77%	2.49%	1.60%	0.09%							0.42%
	%sector of municipality	0.95%	6.37%	31.91%	59.94%	0.83%							100.00%
3,970	FAIRBURY	13,716,930	4,983,085	4,181,118	162,770,811	31,415,082	4,256,970	0	217,296	0	0	0	221,541,292
54.83%	%sector of county sector	12.20%	6.11%	3.33%	44.26%	35.00%	28.07%		0.02%				9.52%
	%sector of municipality	6.19%	2.25%	1.89%	73.47%	14.18%	1.92%		0.10%				100.00%
56	HARBINE	143,487	255,076	2,459	2,091,582	200,122	0	0	0	0	0	0	2,692,726
0.77%	%sector of county sector	0.13%	0.31%	0.00%	0.57%	0.22%							0.12%
	%sector of municipality	5.33%	9.47%	0.09%	77.68%	7.43%							100.00%
101	JANSEN	1,652,005	328,710	289,973	4,929,997	16,437,491	0	0	108,594	0	0	0	23,746,770
1.40%	%sector of county sector	1.47%	0.40%	0.23%	1.34%	18.31%			0.01%				1.02%
	%sector of municipality	6.96%	1.38%	1.22%	20.76%	69.22%			0.46%				100.00%
364	PLYMOUTH	1,843,046	798,227	660,577	21,853,883	11,223,407	587,994	0	0	0	0	0	36,967,134
5.03%	%sector of county sector	1.64%	0.98%	0.53%	5.94%	12.50%	3.88%						1.59%
	%sector of municipality	4.99%	2.16%	1.79%	59.12%	30.36%	1.59%						100.00%
57	REYNOLDS	63,888	203,769	23,225	1,872,959	3,843,730	0	0	0	0	0	0	6,007,571
0.79%	%sector of county sector	0.06%	0.25%	0.02%	0.51%	4.28%							0.26%
	%sector of municipality	1.06%	3.39%	0.39%	31.18%	63.98%							100.00%
44	STEELE CITY	24,551	346,259	1,422,726	2,090,639	47,307	0	1,883	0	0	0	0	3,933,365
0.61%	%sector of county sector	0.02%	0.42%	1.13%	0.57%	0.05%			0.13%				0.17%
	%sector of municipality	0.62%	8.80%	36.17%	53.15%	1.20%		0.05%					100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
5,106	Total Municipalities	21,088,702	8,718,004	9,768,187	224,359,355	70,987,230	4,844,964	1,883	325,890	0	0	0	340,094,212
70.52%	%all municip.sectors of cnty	18.75%	10.69%	7.77%	61.01%	79.09%	31.95%	0.13%	0.02%				14.62%

48 JEFFERSON

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

Total Real Property Sum Lines 17, 25, & 30	Records : 7,892	Value : 2,263,900,259	Growth 8,223,066	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	550	4,490,676	16	341,683	682	15,752,702	1,248	20,585,061	
02. Res Improve Land	2,319	24,880,556	65	2,478,333	504	14,774,700	2,888	42,133,589	
03. Res Improvements	2,405	199,828,127	65	16,035,822	589	101,177,682	3,059	317,041,631	
04. Res Total	2,955	229,199,359	81	18,855,838	1,271	131,705,084	4,307	379,760,281	4,302,328
% of Res Total	68.61	60.35	1.88	4.97	29.51	34.68	54.57	16.77	52.32
05. Com UnImp Land	59	846,607	1	8,340	17	963,006	77	1,817,953	
06. Com Improve Land	362	4,774,987	0	0	42	2,594,233	404	7,369,220	
07. Com Improvements	365	80,002,312	0	0	80	25,709,409	445	105,711,721	
08. Com Total	424	85,623,906	1	8,340	97	29,266,648	522	114,898,894	522,115
% of Com Total	81.23	74.52	0.19	0.01	18.58	25.47	6.61	5.08	6.35
09. Ind UnImp Land	6	39,196	1	6,810	3	104,860	10	150,866	
10. Ind Improve Land	9	195,259	1	99,250	6	579,120	16	873,629	
11. Ind Improvements	9	6,534,128	1	1,305,125	6	16,751,669	16	24,590,922	
12. Ind Total	15	6,768,583	2	1,411,185	9	17,435,649	26	25,615,417	0
% of Ind Total	57.69	26.42	7.69	5.51	34.62	68.07	0.33	1.13	0.00
13. Rec UnImp Land	1	1,883	0	0	8	674,808	9	676,691	
14. Rec Improve Land	0	0	0	0	5	597,870	5	597,870	
15. Rec Improvements	1	5,000	0	0	6	695,897	7	700,897	
16. Rec Total	2	6,883	0	0	14	1,968,575	16	1,975,458	105,423
% of Rec Total	12.50	0.35	0.00	0.00	87.50	99.65	0.20	0.09	1.28
Res & Rec Total	2,957	229,206,242	81	18,855,838	1,285	133,673,659	4,323	381,735,739	4,407,751
% of Res & Rec Total	68.40	60.04	1.87	4.94	29.72	35.02	54.78	16.86	53.60
Com & Ind Total	439	92,392,489	3	1,419,525	106	46,702,297	548	140,514,311	522,115
% of Com & Ind Total	80.11	65.75	0.55	1.01	19.34	33.24	6.94	6.21	6.35
17. Taxable Total	3,396	321,598,731	84	20,275,363	1,391	180,375,956	4,871	522,250,050	4,929,866
% of Taxable Total	69.72	61.58	1.72	3.88	28.56	34.54	61.72	23.07	59.95

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	5	50,452	1,068,127	0	0	0
19. Commercial	5	313,645	1,595,172	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	5	50,452	1,068,127
19. Commercial	0	0	0	5	313,645	1,595,172
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				10	364,097	2,663,299

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	270	15	102	387

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	4	256,307	2	690,628	2,160	1,103,659,762	2,166	1,104,606,697
28. Ag-Improved Land	0	0	0	0	803	463,735,657	803	463,735,657
29. Ag Improvements	0	0	0	0	855	173,307,855	855	173,307,855

30. Ag Total				3,021	1,741,650,209
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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	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	1	0.20	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	21	22.00	660,000	21	22.00	660,000	
32. HomeSite Improv Land	459	463.17	13,895,100	459	463.17	13,895,100	
33. HomeSite Improvements	489	0.00	60,353,400	489	0.00	60,353,400	1,148,833
34. HomeSite Total				510	485.17	74,908,500	
35. FarmSite UnImp Land	143	524.67	1,282,207	143	524.67	1,282,207	
36. FarmSite Improv Land	754	2,735.61	11,924,883	754	2,735.61	11,924,883	
37. FarmSite Improvements	828	0.00	112,954,455	828	0.00	112,954,455	2,144,367
38. FarmSite Total				971	3,260.28	126,161,545	
39. Road & Ditches	2,500	6,507.70	0	2,501	6,507.90	0	
40. Other- Non Ag Use	2	21.60	32,400	2	21.60	32,400	
41. Total Section VI				1,481	10,274.95	201,102,445	3,293,200

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	26	2,501.45	6,904,358	26	2,501.45	6,904,358

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	1,482.39	2.53%	11,080,879	2.39%	7,475.01
46. 1A	11,659.36	19.89%	105,952,223	22.84%	9,087.31
47. 2A1	19,700.33	33.60%	178,448,025	38.46%	9,058.12
48. 2A	16,092.91	27.45%	111,577,302	24.05%	6,933.32
49. 3A1	2,480.24	4.23%	17,123,513	3.69%	6,903.97
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	5,398.46	9.21%	32,958,682	7.10%	6,105.20
52. 4A	1,816.84	3.10%	6,823,857	1.47%	3,755.89
53. Total	58,630.53	100.00%	463,964,481	100.00%	7,913.36
Dry					
54. 1D1	562.55	3.18%	3,012,469	3.45%	5,355.02
55. 1D	3,597.41	20.34%	23,301,223	26.70%	6,477.22
56. 2D1	4,182.82	23.65%	26,555,807	30.43%	6,348.78
57. 2D	6,805.46	38.48%	26,959,716	30.89%	3,961.48
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	169.15	0.96%	745,759	0.85%	4,408.86
60. 4D1	1,853.90	10.48%	5,374,072	6.16%	2,898.79
61. 4D	513.88	2.91%	1,314,201	1.51%	2,557.41
62. Total	17,685.17	100.00%	87,263,247	100.00%	4,934.26
Grass					
63. 1G1	3,573.09	34.11%	8,321,533	34.67%	2,328.95
64. 1G	2,479.71	23.68%	5,443,674	22.68%	2,195.29
65. 2G1	4,029.50	38.47%	9,482,729	39.50%	2,353.33
66. 2G	366.79	3.50%	701,416	2.92%	1,912.31
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	24.60	0.23%	55,350	0.23%	2,250.00
71. Total	10,473.69	100.00%	24,004,702	100.00%	2,291.90
Irrigated Total					
	58,630.53	67.18%	463,964,481	80.63%	7,913.36
Dry Total					
	17,685.17	20.26%	87,263,247	15.16%	4,934.26
Grass Total					
	10,473.69	12.00%	24,004,702	4.17%	2,291.90
72. Waste	487.49	0.56%	214,496	0.04%	440.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.25	0.00%	616	0.00%	2,464.00
75. Market Area Total	87,276.88	100.00%	575,446,926	100.00%	6,593.35

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,386.64	3.39%	9,792,807	3.27%	7,062.26
46. 1A	8,753.98	21.37%	72,973,686	24.37%	8,336.06
47. 2A1	10,645.95	25.99%	86,583,556	28.91%	8,133.00
48. 2A	12,027.73	29.37%	81,746,365	27.30%	6,796.49
49. 3A1	3,178.37	7.76%	21,581,132	7.21%	6,790.00
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	4,233.62	10.34%	24,475,694	8.17%	5,781.27
52. 4A	730.79	1.78%	2,324,742	0.78%	3,181.14
53. Total	40,957.08	100.00%	299,477,982	100.00%	7,312.00
Dry					
54. 1D1	3,475.80	4.38%	17,775,491	5.38%	5,114.07
55. 1D	18,442.56	23.24%	90,277,486	27.30%	4,895.06
56. 2D1	18,903.55	23.82%	91,410,966	27.64%	4,835.65
57. 2D	29,993.61	37.79%	108,481,737	32.81%	3,616.83
58. 3D1	8.10	0.01%	18,468	0.01%	2,280.00
59. 3D	1,288.08	1.62%	4,821,909	1.46%	3,743.49
60. 4D1	5,465.31	6.89%	13,960,733	4.22%	2,554.43
61. 4D	1,784.61	2.25%	3,923,626	1.19%	2,198.59
62. Total	79,361.62	100.00%	330,670,416	100.00%	4,166.63
Grass					
63. 1G1	12,711.98	29.21%	28,221,200	30.31%	2,220.05
64. 1G	8,986.70	20.65%	18,612,140	19.99%	2,071.08
65. 2G1	19,606.16	45.06%	41,429,989	44.50%	2,113.11
66. 2G	1,030.67	2.37%	2,095,161	2.25%	2,032.81
67. 3G1	5.10	0.01%	10,991	0.01%	2,155.10
68. 3G	57.10	0.13%	123,052	0.13%	2,155.03
69. 4G1	100.20	0.23%	440,880	0.47%	4,400.00
70. 4G	1,016.66	2.34%	2,177,252	2.34%	2,141.57
71. Total	43,514.57	100.00%	93,110,665	100.00%	2,139.76
Irrigated Total					
	40,957.08	24.69%	299,477,982	41.36%	7,312.00
Dry Total					
	79,361.62	47.85%	330,670,416	45.66%	4,166.63
Grass Total					
	43,514.57	26.24%	93,110,665	12.86%	2,139.76
72. Waste	2,020.89	1.22%	889,193	0.12%	440.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.20	0.00%	722	0.00%	3,610.00
75. Market Area Total	165,854.16	100.00%	724,148,256	100.00%	4,366.17

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	545.27	14.62%	3,207,299	14.64%	5,882.04
46. 1A	521.14	13.97%	3,331,038	15.21%	6,391.83
47. 2A1	801.64	21.49%	5,005,124	22.85%	6,243.61
48. 2A	1,086.10	29.12%	6,511,077	29.72%	5,994.91
49. 3A1	1.60	0.04%	8,960	0.04%	5,600.00
50. 3A	9.60	0.26%	53,760	0.25%	5,600.00
51. 4A1	567.73	15.22%	3,191,890	14.57%	5,622.20
52. 4A	196.60	5.27%	598,239	2.73%	3,042.92
53. Total	3,729.68	100.00%	21,907,387	100.00%	5,873.80
Dry					
54. 1D1	2,587.51	9.32%	10,985,882	10.01%	4,245.74
55. 1D	4,895.83	17.63%	23,231,529	21.16%	4,745.17
56. 2D1	4,320.12	15.56%	20,026,757	18.24%	4,635.69
57. 2D	9,727.31	35.02%	41,590,405	37.88%	4,275.63
58. 3D1	437.96	1.58%	959,132	0.87%	2,190.00
59. 3D	1,044.74	3.76%	2,299,278	2.09%	2,200.81
60. 4D1	3,670.87	13.22%	8,385,083	7.64%	2,284.22
61. 4D	1,088.41	3.92%	2,315,364	2.11%	2,127.29
62. Total	27,772.75	100.00%	109,793,430	100.00%	3,953.28
Grass					
63. 1G1	17,042.53	31.74%	35,768,762	32.84%	2,098.79
64. 1G	3,961.09	7.38%	8,495,692	7.80%	2,144.79
65. 2G1	21,291.37	39.65%	44,742,951	41.07%	2,101.46
66. 2G	6,843.83	12.75%	12,389,947	11.37%	1,810.38
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	4,347.48	8.10%	7,191,817	6.60%	1,654.25
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	208.87	0.39%	344,991	0.32%	1,651.70
71. Total	53,695.17	100.00%	108,934,160	100.00%	2,028.75
Irrigated Total					
Irrigated Total	3,729.68	4.34%	21,907,387	9.09%	5,873.80
Dry Total					
Dry Total	27,772.75	32.33%	109,793,430	45.57%	3,953.28
Grass Total					
Grass Total	53,695.17	62.50%	108,934,160	45.21%	2,028.75
72. Waste	696.83	0.81%	306,605	0.13%	440.00
73. Other	22.00	0.03%	11,000	0.00%	500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	85,916.43	100.00%	240,952,582	100.00%	2,804.50

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	57.22	346,367	103,260.07	785,003,483	103,317.29	785,349,850
77. Dry Land	59.47	249,368	73.32	326,470	124,686.75	527,151,255	124,819.54	527,727,093
78. Grass	3.20	6,939	7.50	17,791	107,672.73	226,024,797	107,683.43	226,049,527
79. Waste	0.00	0	0.00	0	3,205.21	1,410,294	3,205.21	1,410,294
80. Other	0.00	0	0.00	0	22.00	11,000	22.00	11,000
81. Exempt	0.00	0	0.00	0	0.45	1,338	0.45	1,338
82. Total	62.67	256,307	138.04	690,628	338,846.76	1,539,600,829	339,047.47	1,540,547,764

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	103,317.29	30.47%	785,349,850	50.98%	7,601.34
Dry Land	124,819.54	36.81%	527,727,093	34.26%	4,227.92
Grass	107,683.43	31.76%	226,049,527	14.67%	2,099.20
Waste	3,205.21	0.95%	1,410,294	0.09%	440.00
Other	22.00	0.01%	11,000	0.00%	500.00
Exempt	0.45	0.00%	1,338	0.00%	2,973.33
Total	339,047.47	100.00%	1,540,547,764	100.00%	4,543.75

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 Ag Parcel	1	139,318	0	0	11	448,277	12	587,595	178,116
83.2 Commercial	0	0	0	0	1	21,000	1	21,000	21,000
83.3 Daykin	12	108,253	90	574,972	90	9,281,208	102	9,964,433	0
83.4 Diller	36	364,453	126	850,686	127	12,162,272	163	13,377,411	173,066
83.5 Endicott	123	826,369	1	7,000	88	5,336,957	211	6,170,326	176,947
83.6 Fairbury; Nbhd1	71	696,532	916	9,408,271	916	67,421,498	987	77,526,301	188,008
83.7 Fairbury; Nbhd2	151	980,943	409	2,943,393	410	14,632,136	561	18,556,472	32,226
83.8 Fairbury; Nbhd3	24	703,290	374	7,963,271	371	61,029,707	395	69,696,268	2,569
83.9 Harbine	8	33,068	34	116,196	34	1,954,216	42	2,103,480	0
83.10 Jansen	23	175,880	70	550,081	70	4,280,887	93	5,006,848	0
83.11 Plymouth	14	169,358	188	2,079,739	188	20,492,109	202	22,741,206	614,810
83.12 Plymouth 300	0	0	1	14,204	1	147,532	1	161,736	0
83.13 Reynolds	30	221,026	52	194,333	53	1,376,654	83	1,792,013	0
83.14 Rural	700	16,279,355	566	17,562,312	639	115,745,501	1,339	149,587,168	2,952,985
83.15 Rural	2	192,685	1	30,000	2	179,431	4	402,116	67,524
83.16 Rural Suburban	4	165,035	7	258,591	7	1,515,192	11	1,938,818	0
83.17 Steele City	58	206,187	58	178,410	58	1,717,951	116	2,102,548	500
84 Residential Total	1,257	21,261,752	2,893	42,731,459	3,066	317,742,528	4,323	381,735,739	4,407,751

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	Ag Parcel	1	32,450	1	61,400	1	5,712,197	2	5,806,047	32,450
85.2	Commercial	75	1,777,729	397	7,276,126	440	99,856,210	515	108,910,065	458,123
85.3	Fairbury; Nbhd3	1	7,774	2	26,016	0	0	1	33,790	0
85.4	Industrial	10	150,866	16	873,629	16	24,590,922	26	25,615,417	0
85.5	Plymouth	0	0	1	1,400	1	30,142	1	31,542	31,542
85.6	Reynolds 8	0	0	3	4,278	3	113,172	3	117,450	0
86	Commercial Total	87	1,968,819	420	8,242,849	461	130,302,643	548	140,514,311	522,115

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	3,121.34	34.71%	7,736,671	34.74%	2,478.64
88. 1G	1,850.79	20.58%	4,629,202	20.79%	2,501.20
89. 2G1	3,739.66	41.59%	9,218,525	41.40%	2,465.07
90. 2G	255.09	2.84%	628,811	2.82%	2,465.06
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	24.60	0.27%	55,350	0.25%	2,250.00
95. Total	8,991.48	100.00%	22,268,559	100.00%	2,476.63
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	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	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	451.75	30.48%	584,862	33.69%	1,294.66
106. 1T	628.92	42.43%	814,472	46.91%	1,295.03
107. 2T1	289.84	19.55%	264,204	15.22%	911.55
108. 2T	111.70	7.54%	72,605	4.18%	650.00
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	1,482.21	100.00%	1,736,143	100.00%	1,171.32
<hr/>					
Grass Total	8,991.48	85.85%	22,268,559	92.77%	2,476.63
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	1,482.21	14.15%	1,736,143	7.23%	1,171.32
<hr/>					
114. Market Area Total	10,473.69	100.00%	24,004,702	100.00%	2,291.90

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	11,016.68	28.07%	24,453,872	28.34%	2,219.71
88. 1G	7,341.40	18.70%	16,481,410	19.10%	2,245.00
89. 2G1	18,796.80	47.89%	40,601,081	47.06%	2,160.00
90. 2G	930.57	2.37%	2,005,584	2.32%	2,155.22
91. 3G1	5.10	0.01%	10,991	0.01%	2,155.10
92. 3G	57.10	0.15%	123,052	0.14%	2,155.03
93. 4G1	100.20	0.26%	440,880	0.51%	4,400.00
94. 4G	1,005.26	2.56%	2,166,358	2.51%	2,155.02
95. Total	39,253.11	100.00%	86,283,228	100.00%	2,198.12
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	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	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	1,695.30	39.78%	3,767,328	55.18%	2,222.22
106. 1T	1,645.30	38.61%	2,130,730	31.21%	1,295.04
107. 2T1	809.36	18.99%	828,908	12.14%	1,024.15
108. 2T	100.10	2.35%	89,577	1.31%	894.88
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	11.40	0.27%	10,894	0.16%	955.61
113. Total	4,261.46	100.00%	6,827,437	100.00%	1,602.14
<hr/>					
Grass Total	39,253.11	90.21%	86,283,228	92.67%	2,198.12
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	4,261.46	9.79%	6,827,437	7.33%	1,602.14
<hr/>					
114. Market Area Total	43,514.57	100.00%	93,110,665	100.00%	2,139.76

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	15,406.42	30.13%	33,649,884	31.80%	2,184.15
88. 1G	3,769.06	7.37%	8,247,001	7.79%	2,188.08
89. 2G1	20,730.68	40.55%	44,156,370	41.73%	2,130.00
90. 2G	6,718.40	13.14%	12,287,581	11.61%	1,828.94
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	4,296.65	8.40%	7,132,439	6.74%	1,660.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	204.12	0.40%	338,839	0.32%	1,660.00
95. Total	51,125.33	100.00%	105,812,114	100.00%	2,069.66
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	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	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	1,636.11	63.67%	2,118,878	67.87%	1,295.07
106. 1T	192.03	7.47%	248,691	7.97%	1,295.06
107. 2T1	560.69	21.82%	586,581	18.79%	1,046.18
108. 2T	125.43	4.88%	102,366	3.28%	816.12
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	50.83	1.98%	59,378	1.90%	1,168.17
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	4.75	0.18%	6,152	0.20%	1,295.16
113. Total	2,569.84	100.00%	3,122,046	100.00%	1,214.88
<hr/>					
Grass Total	51,125.33	95.21%	105,812,114	97.13%	2,069.66
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	2,569.84	4.79%	3,122,046	2.87%	1,214.88
<hr/>					
114. Market Area Total	53,695.17	100.00%	108,934,160	100.00%	2,028.75

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

48 Jefferson

	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	367,749,618	379,760,281	12,010,663	3.27%	4,302,328	2.10%
02. Recreational	1,430,107	1,975,458	545,351	38.13%	105,423	30.76%
03. Ag-Homesite Land, Ag-Res Dwelling	60,740,037	74,908,500	14,168,463	23.33%	1,148,833	21.44%
04. Total Residential (sum lines 1-3)	429,919,762	456,644,239	26,724,477	6.22%	5,556,584	4.92%
05. Commercial	89,756,846	114,898,894	25,142,048	28.01%	522,115	27.43%
06. Industrial	15,165,344	25,615,417	10,450,073	68.91%	0	68.91%
07. Total Commercial (sum lines 5-6)	104,922,190	140,514,311	35,592,121	33.92%	522,115	33.42%
08. Ag-Farmsite Land, Outbuildings	108,884,635	126,161,545	17,276,910	15.87%	2,144,367	13.90%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	32,400	32,400	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	108,917,035	126,193,945	17,276,910	15.86%	2,144,367	13.89%
12. Irrigated	690,667,793	785,349,850	94,682,057	13.71%		
13. Dryland	463,043,007	527,727,093	64,684,086	13.97%		
14. Grassland	208,126,296	226,049,527	17,923,231	8.61%		
15. Wasteland	1,064,819	1,410,294	345,475	32.44%		
16. Other Agland	11,000	11,000	0	0.00%		
17. Total Agricultural Land	1,362,912,915	1,540,547,764	177,634,849	13.03%		
18. Total Value of all Real Property (Locally Assessed)	2,006,671,902	2,263,900,259	257,228,357	12.82%	8,223,066	12.41%

2025 Assessment Survey for Jefferson County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Three
4.	Other part-time employees:
	1
5.	Number of shared employees:
	The Appraiser shared with Fillmore, Franklin, and Nance counties per an interlocal agreement.
6.	Assessor's requested budget for current fiscal year:
	\$294,949
7.	Adopted budget, or granted budget if different from above:
	\$294,949 –all health care, retirement and social security costs are paid from county general fund.
8.	Amount of the total assessor's budget set aside for appraisal work:
	The shared appraiser wage is from the general budget, per the interlocal agreement with the above mentioned counties.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Board of County Commissioners has not funded this for several years.
10.	Part of the assessor's budget that is dedicated to the computer system:
	All Computer costs now come entirely from the county general budget.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,200 - This fund is also for all dues (IAAO, Assessors Association, state and district; NACO) newspaper subscription and publications, Marshal & Swift updates and newspaper advertisements and public notices.
12.	Amount of last year's assessor's budget not used:
	\$7,813.13

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessor and staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	No. A GIS parcel layer is not available to the public. Public access to records is through nebraskataxesonline.us and nebraskaassessoronline.us
8.	Who maintains the GIS software and maps?
	Assessor and staff
9.	What type of aerial imagery is used in the cyclical review of properties?
	Eagleview \Pictometry, Changefinder, GIS, Google Earth, and FSA certified acre maps.
10.	When was the aerial imagery last updated?
	Eagleview was updated in March 2022.

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	Diller, Daykin, Fairbury, and Plymouth; the village of Jansen has zoning within the village limits but not into the suburban area. Jansen and Daykin do not issue building permits.
4.	When was zoning implemented?
	Countywide zoning was implemented 2001; Jansen 2013. Daykin, Diller, Fairbury, and Plymouth dates are unknown by the assessor.

D. Contracted Services

1.	Appraisal Services:
	Central Plains Valuation - for commercial parcel appraisal services in 2024 and implement in 2025.
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS - administrative and appraisal software maintenance. The county also has Eagleview (Pictometry) in use in several offices and available to the county assessor.

E. Appraisal /Listing Services

1.	List any outside appraisal or listing services employed by the county for the current assessment year
	Central Plains Valuation - for commercial parcel appraisal services
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	None
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?
	Yes, with Assessor approval

2025 Residential Assessment Survey for Jefferson 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 county uses both the Sales Comparison Approach to value and Cost Approach to value (replacement cost new less depreciation). The values are reconciled with the Sales Comparison Approach carrying the most weight.
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?
	Local market information is used to develop the depreciation schedules.
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.
	Individual tables are developed based on different assessor locations.
5.	Describe the methodology used to determine the residential lot values?
	Current local sales are used to determine lot and land values. The unit of comparison used for residential lot studies and application is by the square foot.
6.	How are rural residential site values developed?
	By market analysis and study completed in 2023
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 is 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 Fairbury, but it is not a common practice for developers to maintain a surplus of vacant lots. To date, no developer has requested a discounted cash flow analysis of the valuation of their lots, and the county does not currently use discounted cash flow techniques to value any vacant lots.

2025 Commercial Assessment Survey for Jefferson County

1.	Valuation data collection done by:
	Assessor and assessor's staff and Central Plains Valuation
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The cost approach is the primary method and is used on all parcels. If sufficient data is available, a Market Approach (sales comparison approach) is used and the two values are correlated for a final value.
2a.	Describe the process used to determine the value of unique commercial properties.
	The assessor relies heavily on the experience of the current staff when unique commercial property is appraised. The assessor and staff members are familiar with the appraisal techniques, sales and procedures used in other counties. There is an exchange of information among other assessors that have similar parcels. This process helps to determine a value and to value unique property similarly to other like property in nearby jurisdictions.
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 local market and will be updated by Central Plains Valuation
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, but there is only one valuation group in commercial. There will be individual depreciation developed for various uses or groups of like uses and locations within the valuation group. Among the commercial property, the depreciation tends to be driven by both use and location as well as quality and condition.
5.	Describe the methodology used to determine the commercial lot values.
	The county uses sales of vacant land calculated by square foot for the common unit of comparison.

2025 Agricultural Assessment Survey for Jefferson County

1.	Valuation data collection done by:
	Assessor and staff
2.	Describe the process used to determine and monitor market areas.
	A yearly review of all agricultural sales within the study period as set forth by TERC and PAD is done to determine any changes in land value according to the market in Jefferson County.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Sales verifications are mailed to the buyer and seller for each real estate transaction occurring. During the review process, we contact the landowner with a questionnaire for use, acres and copy of current FSA certified acres during the review process
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.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	We have not identified any parcels and intensive use to date. The properties are being reviewed and we go through the 6 year review cycle and analysis is being conducted and changes are to be made at that time.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	There have been no sales in Jefferson County. Wetland Reserve Program land sales in other counties were studied and analyzed and a value was established. Value set separately.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	No.
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	None
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

**2024 Plan of Assessment for Jefferson County
Assessment Years 2025, 2026 and 2027
Date: June 15, 2024**

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.”
Neb. Rev. Stat. 77-112 (Reissue September 2010).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and Horticultural land;
- 2) 71% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the Qualifications for special valuation under 77-1344 and 75% of its recapture Value as defined in 77-1343 when the land is disqualified for special Valuation under 77-1347.

Level of Value, Quality, and Uniformity for Assessment Year 2024:

<u>Property Class</u>	<u>Median</u>
Residential	100%
Commercial	100%
Agricultural	72%

General Description of Real Property in Jefferson County:

Per 2024 County Abstract, Jefferson County consists of the following real property types:

	Parcels	% of Total Parcels
Residential	4310	52%
Commercial	507	6%
Industrial	26	<1%
Recreational	10	<1%
Agricultural	3022	37%
T.I.F.	11	<1%
Exempt	382	<1%
Game & Parks	26	<1%

Agricultural land – 339,304.82 acres

New Property: For assessment year 2024 an estimated 59 building permits and 0 improvement information statements were filed for new property and construction/additions, demolitions, land use, changes, etc., in the county. The office mailed out 526 Homestead Exemptions to applicants who filed the previous year and 1178 Personal Property post cards were mailed.

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

Staff/Training

The Jefferson County Assessor’s office staff currently consists of the assessor, 1 full time deputy assessor, 1 full time lister/GIS specialist, 1 full time employee and 1 part time employee. Office budget information is included in the survey given to the Department of Revenue, Property Assessment Division. Staff salaries are included with the budget request presented to the County Board each year.

No person shall be eligible to file, assume or be appointed to, or hold the office county assessor, serve as deputy assessor unless he or she hold a County Assessor Certificate issued by the Property Tax Administrator of State Tax Commissioner. In order to retain certification, all certificate holders must obtain 60 hours of approved continuing education to be eligible to receive approval by the Property Tax Administrator for re-certification.

The Department of Revenue Property Assessment Division Regulations and Directives as approved by the Attorney General and signed by the Governor are filed in the office and implemented in the assessor’s office. A plan of annual assessment includes a 6 year cycle of reappraisal and inspection.

Cadastral Maps

Cadastral maps were revised in 1984 by a survey engineer and books printed. Ownership changes are updated with each group of transfer statements. Parcel line changes are also updated as needed when transfers are worked. We are in the process of producing new cadastral books using GIS mapping. Due to budgeting restraints for staff and the time involved, this is an ongoing project. Current year certified FSA maps have been requested from the land owner each time there has been a land use change reported or discovered and also if a protest has been made on a rural property. Aerial photos were flown by Pictometry as scheduled by the Planning and Zoning Administrator at the direction of the Jefferson County Board of Commissioners. Currently scheduled on a bi-annual basis. This office has utilized Google, GIS and FSA photos as tools in the assessment process as well as on-site inspections. County wide zoning regulations were adopted August 1, 2001 and amended March 12, 2013. The villages of Plymouth, Diller and Jansen also have zoning as does Fairbury. Permits are to be dropped off, emailed or mailed to the Assessor's office in a timely manner. Even though Jansen has zoning, they **do not** issue written permits.

Property Record Cards

Property record cards are kept on file for every parcel of real property including improvements on leased land. Each card has current owner, address, legal description, situs address book and page of last deed recorded, cadastral map book and page, current property classification code, tax district code and the current plus one or more years of assessed land value and improvements. The exception for the assessed value would be for properties that receive an exemption. Each record card with buildings contains a photo, sketch of the house, and aerial photographs, if available. A cost approach, income summary and comparable approach are included if applicable. Also found within each card is land size (square footage or acres) and value. All taxable property record cards are also entered into the computer CAMA system. The Assessment Administration system is MIPS which is provided and supported by NACO. This system links with the CAMA system and also the GIS system that will eventually replace our old cadastral maps. Our property record card information has been made accessible through www.nebraskataxesonline.us since 2006. Parcel information became available through www.nebraskaassessorsonline.us in January of 2014. Updates to this information are made several times throughout the year.

Current Assessment Procedures for Real Property

Real estate transfer statements, plus a copy of the deed, are given to the Assessor's Office by the Register of Deeds. Real Estate transfer statements are handled daily. Ownership changes are made in the administrative program and updated on the website: nebraskaassessorsonline.us CAMA system is updated and sales are added to sales file. Sales sheets for the sales books are run and added to current book of sales. Properties that require a split are done on the GIS system before any other changes are made. Copy of real estate card and transfer are made to be used when personnel physically go to the property and inventories the information that is on the card as to what was actually there when the sale took place. Any differences are noted and brought back to the Assessor's office to

correct the sales file. Real estate cards are tabbed for the next year to correct information. This on-site verification may also determine whether the sale was an arms-length transaction or not. New pictures are taken of the improvements or lot for each residential and commercial property. Income data is collected, if applicable. Rural land sales are categorized on a computer program as to number of acres of each soil type, classification and percent that each soil type attributes to the sale price. Agricultural land is reviewed every year and values established to maintain the ratios and statistics mandated by the the Tax Equalization and Review Commission. An annual study is conducted to see that the current market continues to support the areas.

The assessor and office staff attempts to obtain 100% coverage of each sale, which contains a documentary stamp, beginning with the buyer and seller and then the broker. Questionnaires are mailed on each of these sales, consisting of information about the sale and also about the property. A spread sheet tracks these mailings. A drive by review is done on the parcels sold and also an on-site inspection.

The qualification process involved review of the information on the 521 Real Estate Transfer Statement and utilizes personal knowledge of the assessor and staff to make a decision about the usability of the sales. Some are later modified based on information discovered during the verification and inspection process. The county attempts to inspect all improved sales in the sales roster.

Building permits are received from the Jefferson County zoning manager, the Fairbury zoning administrator, and the village clerks of Plymouth and Diller. The County Assessor and staff inspect small towns, by driving each street and alley of the town to verify if any changes have been made. The appropriate real estate cards are tabbed for review that we receive a permit, improvement information statement or discover changes for.

All cards tabbed for new structures, additions, changes or demolition are physically inspected by the County Assessor and staff between September and February of the assessment year. The property record card is used for listing additions or changes to buildings so data may be updated. New structures are measured and all the components needed to produce a new cost approach on our CAMA program are noted at the time of inspection. Commercial properties are listed and measured by qualified personnel who also collect income data. New or corrected sketches are made and digital pictures are taken. The County Assessor approves the final value before it is placed on the property record card or computer administrative program.

Sales studies are done in the office and compared to the sales analysis provided by the Property Assessment Division. Between these two sales studies and knowledge of the current sales not within the sales study, the Assessor determines where and what changes need to be made to valuation for the current assessment year. This is to stay in compliance with the laws of Nebraska and to have a fair and equitable assessment of real estate within Jefferson County.

The Assessor and County Board of Commissioners/Equalization hire qualified personnel to do mass appraisal within the County. The personnel hired use the counties sales studies and comparisons to do a market approach that is in compliance with the IAAO standards. Cost approach is done on the CAMA system using Marshall-Swift pricing and the current depreciation study at the time of the appraisal. The hired personnel also do income approach. They collect the income and expense data to be entered in the counties CAMA system and run an analysis from the market. Land valuation studies are done within the County using a spreadsheet program developed in the Assessor's office to analyze land valuations and check established market areas within the County. New statistics are ran using the same sales in our sales study to determine a cost approach to value. These statistics verify the fact that county valuations are in compliance with the laws of Nebraska. A yearly review of all agricultural sales within the study period as set forth by TERC and PAD is done to determine any changes in land value according to the market in Jefferson County. The study of agricultural land sales is done by breaking each sale down by total number of acres, soil type and land use in each parcel sold. Using this study the weighted average value per acre is determined. If there were no sales of certain type of soil, the value is determined by using values within the same land classification. Our three market areas are also reviewed to determine if changes in area lines need to be made to keep equality in the valuations for Jefferson County. All land use changes reported are verified and files are changed to reflect current land use. New FSA maps are requested from property owners and the GIS system, CAMA program and PC Admin program are changed accordingly. Update GIS maps to most current flight taken by FSA aerial if new ones are available. The GIS program is also being utilized to produce current cadastral maps in a user friendly format, as time permits. Pick up work is done annually with an on-sight inspection of each reported improvement or demolition. Unreported improvements that come to the attention of the County Assessor are visually inspected, if possible, and also reported to the Zoning Manager. Requests by real estate owners to review property are also done at this time. Digital pictures are taken as needed and added to the CAMA system. All new or changed improvements are listed and entered into the Assessor's CAMA system and priced out using the Marshall Swift pricing. As a parcel is reviewed, classification codes will be examined, corrected if necessary and entered on the parcel card.

On or before June 1 of each year, notices are mailed to all land owners that have had either an increase or decrease in value from the previous assessment year. Any changes made after March 19th are made by the County Board of Equalization.

REAL PROPERTY

Actions Planned for Assessment Year 2025 – completed 2024 to be implemented in 2025

Residential: Physically inspect and list all new or changed construction and update all records accordingly. House sheets for all improved properties will be ran.

Commercial: Complete the reappraisal of commercial parcels. Physically inspect and list all new or changed construction and update all records accordingly.

Agricultural Land: Agricultural Land and Improvements in 4 rural precincts, Range 3 (Gibson, Cub Creek Rock Creek & Endicott). Physically inspect and list all new or changed construction and update all records accordingly. Verification of land use is also done by requesting certified FSA maps. No special value has been determined in Jefferson County at this time.

Actions Planned for Assessment Year 2026 – completed 2025 to be implemented in 2026

Residential: Physically inspect and list all new or changed construction and update all records accordingly. House sheets for all improved properties will be ran.

Commercial: Physically inspect and list all new or changed construction and update all records accordingly.

Agricultural Land: . Agricultural Land and Improvements in 4 rural precincts, Range 4 (Plymouth, Jefferson, Pleasant, & Newton). Physically inspect and list all new or changed construction and update all records accordingly. Verification of land use is also done by requesting certified FSA maps No special value has been determined in Jefferson County at this time.

Actions Planned for Assessment Year 2027 – completed 2026 to be implemented in 2027

Residential: . Physically inspect and list all new or changed construction and update all records accordingly. House sheets for all improved properties will be ran.

Commercial: Physically inspect and list all new or changed construction and update all records accordingly.

Agricultural Land: For tax year 2027 all market areas of agricultural land and improvements are in compliance with the 6 year review schedule Physically inspect and list all new or changed construction and update all records accordingly. Verification of land use is also done by requesting certified FSA maps No special value has been determined in Jefferson County at this time.

Areas that show a need for adjustment, based on their statistics, will be reviewed and valuations changed according to sales study. Staff will help review sales and valuations and to do all pick up work of reported or discovered changes to parcels will be physically reviewed. New construction and changes reported on improvements statements, city permits, rural permits or discovered will be physically reviewed. Run new cost sheets. Study sales statistics. As a parcel is reviewed, classification codes will be examined, corrected if necessary and entered on the parcel card. Photos, sketches, etc. will be updated as needed. Staff will continue updating and correcting information on GIS layers and will probably add more layers and information as it is collected. Review sales study to determine changes of valuations per soil type and land use. Review neighborhood boundaries. Make all known changes to land use. Physical inspections of all pickup work and change all records accordingly. Run new irrigation listing for Jefferson County from

Internet. Continue updating the GIS system. Print maps on GIS to replace old cadastral maps, land ownership and parcel lines. .

Areas that show a need for adjustment, based on their statistics, will be reviewed and valuations changed according to sales study. Staff will help review sales and valuations and to do all pick up work of reported or discovered changes to parcels will be physically reviewed. New construction and changes reported on improvements statements, city permits, rural permits or discovered will be physically reviewed. Run new cost sheets. Study sales statistics. As a parcel is reviewed, classification codes will be examined, corrected if necessary and entered on the parcel card. Photos, sketches, etc. will be updated as needed. Staff will continue updating and correcting information on GIS layers and will probably add more layers and information as it is collected. Review sales study to determine changes of valuations per soil type and land use. Review neighborhood boundaries. Make all known changes to land use. Physical inspections of all pickup work and change all records accordingly. Run new irrigation listing for Jefferson County from Internet. Continue updating the GIS system. Print maps on GIS to replace old cadastral maps, land ownership and parcel lines. .

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

Major reported required by the Assessor are: County Abstract of Assessment for Real Property; Certify completion of real property assessment roll & publish in newspaper; Send notice of valuation change to owner of record (as of March 20); Prepare 3 year plan of assessment; File 3 year plan of assessment with County Board of Equalization; Review ownership and use of all cemetery real property and report such review to the County Board; Certification of Values to Political Subdivisions; School District Taxable Value Report; Deliver Tax Rolls to County Treasurer; Assessor Survey; Sales information including sales rosters and annual Assessed Value Update w/ abstract; Personal Property Abstract

Record maintenance, mapping updates, and ownership changes are continuous projects that usually take about 1 to 2 weeks. Records that need to be split take longer than just a change of ownership.

Annually prepare and file Assessor Administrative Reports with the Property Tax Administrator as required by statute/regulation.

Administer annual personal property filings. A Nebraska Personal Property Return for all depreciable tangible personal property which is used in a trade or business for the production of income, and which has a determinable life of longer than one year must be filed on or before May 1. For a late filing after May 1, but before July 1, a 10% penalty is applied. After July 1, a 25% penalty is applied to the taxes due. Notice to file is published in the local newspaper. In February a notice to file is mailed to each entity and individual who previously filed.

Permissive Exemption Application (Form 451) or Statement of Reaffirmation of Tax Exemption (Form 451A) are prepared and mailed to the previous years' applicant. Review and make recommendations to county board.

Taxable Government Owned Property – make an annual review of government owned property not used for public purpose, send notices of intent to tax on or before March 1st of each year and attend protest hearing if entity files a protest.

Homestead Exemption Applications and Income Statements are accepted in this office from February 1 to June 30. Notice to file is published in the local newspaper, given to the local radio station and pre-printed forms are mailed to applicants who filed the previous year. Applicant is verified as owner/occupant. Signed applications, income statements, veterans disability and doctor's certification of disability (where appropriate) as forwarded to the Department of Revenue on or before August 1. The Nebraska Department of Revenue returns a roster in October of approved (with a percentage) and disapproved applications for final processing.

Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records for each subdivision taxed to each company and tax billing for tax list given the County Treasurer.

Tax Increment Financing (T.I.F.) – management of record/valuation information for Properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax. Copies of the Applications are forwarded to PAD and county treasurer

Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.

Tax Lists - prepare and certify tax list to county treasurer for real property, personal property, and centrally assessed.

Tax List Corrections – prepare tax list correction documents for county board approval and file with County Clerk and County Treasurer.

County Board of Equalization – attends county board of equalization meetings/hearings for valuation protests; permissive exemptions; assemble and provide information on behalf of the assessor's office.

TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC and defend valuation as determined by the Assessor. If the taxpayer is appealing a valuation set by the County Board of Equalization, the board will defend the value.

TERC Statewide Equalization – attend hearings by phone, website or in person, to defend values as determined by the Assessor, if applicable, and/or implement orders of the TERC, which requires an amended abstract be filed with the PAD.

Pull real estate cards; make copies; answer inquiries via phone, in person, mail and email from realtors, appraisers, lending institutions, property owners, lawyers, other county offices, surveyors and the general public. As more people are searching for information online at www.nebraskataxesonline.us, we field many questions on how to search for assessor data. We must be able to communicate the steps in finding the data via phone or email. In 2014 we also went online with www.nebraskaassessoronline.us. This allowed more of our parcel data information to be available to the public.

Attend Southeast District Assessor’s meetings, NACO meetings & conferences, Nebraska Assessor’s Workshops and other meetings/classes that provide hours of continuing education credit to keep Assessor’s certificate current as required by the Nebraska Department of Revenue, Property Assessment Division Regulations. (Reg-71-006 and Reg-71-007)

Respectfully submitted:

Assessor signature *Mary A. Banahan* Date June 15, 2024
Mary A. Banahan