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DEPARTMENT OF REVENUE

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

KNOX COUNTY



April 7, 2025

Jim Pillen, Governor

Commissioner Hotz :

The 2025 Reports and Opinions of the Property Tax Administrator have been compiled for Knox County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Knox County.

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Christa Beckmann, Knox County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#) the Property Tax Administrator (PTA) shall annually prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments to be considered by the Commission.

The statistical and narrative reports in the R&O provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county, is a conclusion based upon all the data provided by the county assessor and information gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure generally accepted mass appraisal techniques are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions for both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level; however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

Statistical Analysis:

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

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

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

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

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed values against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal

distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties. The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is the recognition by IAAO of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. This chart and the analyses of factors impacting the COD are considered to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The PTA primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land, except for taxes levied to pay school bonds passed after January 12, 2022 for which the acceptable range is 44% to 50% of actual value. For all other classes of real property, the acceptable range is 92% to 100% of actual value.

Analysis of Assessment Practices:

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

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

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

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with generally accepted mass appraisal techniques. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

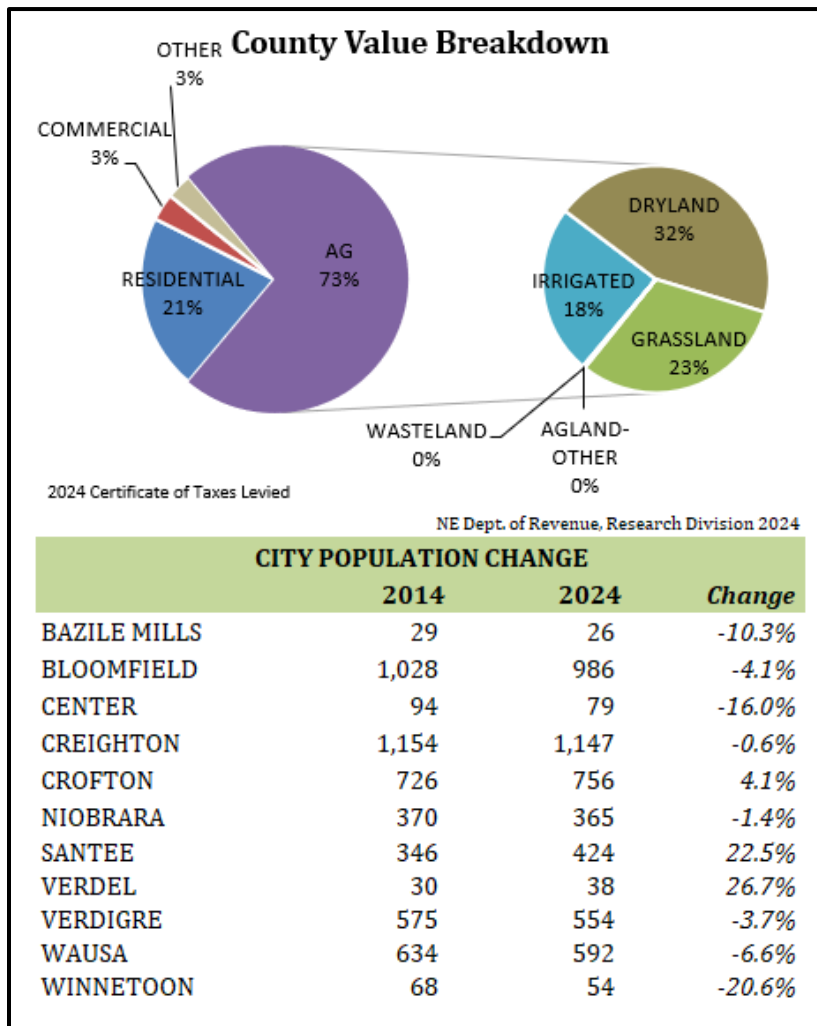
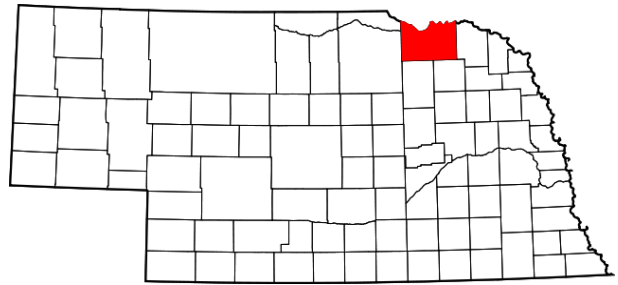
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,108 square miles, Knox County has 8,298 residents, per the Census Bureau Quick Facts for 2023, a 1% population decrease from the 2020 U.S. Census. Reports indicate that 79% of county residents are homeowners and 90% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$102,914 (2024 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Knox County are located in and around Bloomfield and Creighton. According to the latest information available from the U.S. Census Bureau, there are 255 employer establishments with total employment of 1,545, a 4% decrease in employment.

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

2025 Residential Correlation for Knox County

Assessment Practices & Actions

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

The sales qualification and verification processes were reviewed to determine if all arm's length sales are made available for measurement purposes. The sales usability rate for the residential class is near the statewide average. The county assessor sends a sales questionnaire to the buyer and seller to aid in the verification of sales and reports a high return rate. The county assessor provides documented reasons for all sales that are disqualified.

Valuation groups are reviewed to ensure that economic differences are adequately identified and stratified. The Knox County Assessor uses eleven valuation groups primarily based on the assessor locations within the county. There are insufficient sales in most valuation groups for independent analysis.

The six-year inspection and review cycle of the county is examined. Residential properties are valued by the county assessor and office staff, including pick-up work and revaluations. The assessor and staff physically review all properties of the county within the six-year inspection cycle and remain in compliance with statutory requirements. The inspection includes new pictures and measurements if needed, an interview of the interior of the home is requested if available. A call back card is left for the property owner if needed, and additional letters are sent to property owners regarding questions that arose upon review of the property; the assessor reports high return.

The county assessor has a written methodology on file.

2025 Residential Correlation for Knox County

2025 Residential Assessment Details for Knox 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	Bloomfield	2024	2021	2024	2023	15% increase to land. Increased improvements 5% by adjusting economic depreciation.
3	Bazile Mills, Verdel & Winnetoon	2024	2021	2024	2023	
5	Center	2024	2021	2024	2023	
10	Creighton	2024	2021	2024	2023	
15	Crofton	2023	2021	2024	2022	15% increase to land. Increased improvements 2% by adjusting economic depreciation.
20	Lake	2022	2023*	2024	2020-2021	Land increases were applied. Decreased improvements 5-15% by adjusting economic depreciation.
26	Devil's Nest	2022	2023*	2024	2020-2021	Decreased improvements 5% by adjusting economic depreciation.
30	Niobrara	2023	2021	2024	2022	15% increase to land. Increased improvements 6% by adjusting economic depreciation.
35	Rural	2022-2024*	2017- 2023*	2024	2023-2024*	Market Areas 1 and 3 physically reviewed by the assessor and staff. Updated costing and depreciation, and decreased improvements 7% by adjusting economic depreciation in Market Areas 1 and 3 only. Increased improvements 5% by adjusting economic depreciation in Market Area 2.
37	Santee	2023	2021	2024	2022	
45	Verdigre	2024	2021	2024	2023	
50	Wausa	2023	2021	2024	2022	10-15% increase to land. Increased improvements 5% by adjusting economic depreciation.
<u>Additional comments:</u> Pick-up work was completed by assessor and staff and placed on the assessment roll. * = assessment action for current year						

Description of Analysis

The statistical sample in the residential class consists of 174 sales. The median is within the acceptable range, the mean and weighted mean are low. The COD is within the acceptable range; the PRD is high. An array of the sales by dollar incremental ranges demonstrates a regressive pattern, that needs to be corrected through reappraisal.

Ten of the twelve valuation groups have sufficient sales and a median within the acceptable range. Valuation Groups 3 and 26 have insufficient sample sizes for measurement purposes. Valuation Group 3 has a median below acceptable range; the COD and PRD are high. The COD of 37% suggests that there is significant disparity in the ratios, which is also seen in the lack of correlation in the measures of central tendency. There is too much dispersion in the sample to rely upon the median of Valuation Group 3.

2025 Residential Correlation for Knox County

The assessment practices indicate the county assessor has kept the costing, land values and depreciation tables updated within the six-year inspection cycle for valuation groups with insufficient sample sizes. The valuation groups with insufficient sample sizes are updated at a similar rate of all valuation groups in the residential class.

Review of the 2025 County Abstract of Assessment for Real Property, Form 45 compared with the 2024 Certificate of Taxes Levied Report (CTL) indicates that the file and the abstract changed at similar rates.

Equalization and Quality of Assessment

Through a review of assessment practices, it was determined that residential property is valued uniformly and in accordance with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	31	92.83	91.15	85.85	13.29	106.17
3	4	72.00	78.35	48.65	36.61	161.05
10	39	94.30	88.07	80.26	14.75	109.73
15	17	92.08	93.33	89.26	13.37	104.56
20	29	92.72	87.13	87.25	11.94	99.86
26	1	77.59	77.59	77.59	00.00	100.00
30	7	92.88	93.51	89.05	09.58	105.01
35	11	93.65	91.34	90.37	09.60	101.07
45	10	95.04	98.01	94.15	07.93	104.10
50	25	92.12	89.08	83.92	13.86	106.15
____ALL____	174	92.77	89.83	85.90	13.44	104.58

Level of Value

Based on analysis of all available information, the level of value for the residential property in Knox County is 93%.

2025 Commercial Correlation for Knox County

Assessment Practices & Actions

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

The sales qualification and verification processes were reviewed. The sales usability rate for the commercial class is near the statewide average. Review of the non-qualified sales roster supports all arm's length sales have been utilized for measurement purposes. A review of the non-qualified sales revealed the majority are substantially changed, family or private sales and private storage that do not reflect market value. The county assessor sends a sales questionnaire to the buyer and seller to aid in the verification of sales. The county assessor provides documented reasons for all sales that are disqualified.

The Knox County Assessor uses eleven valuation groups primarily based on the assessor locations within the county; however, all valuation groups lack a sufficient sample of sales. Therefore, Division's analysis is limited to the overall class.

The six-year inspection and review cycle of the county is examined. Commercial properties are valued by the county assessor and office staff, including pick-up work and revaluations. The county assessor remains in compliance with statutory requirements. The inspection includes new pictures and measurements if needed. The county assessor enters commercial businesses for interior inspection when granted access.

2025 Commercial Assessment Details for Knox 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	Bloomfield	2021	2020	2021	2019	
3	Bazile Mills, Center, Verdel & Winnetoon	2021	2020	2021	2018	
10	Creighton	2021	2020	2021	2019	3% increase to improvements.
15	Crofton	2021	2020	2021	2019	
20	Lake	2021	2020	2021	2018	
26	Devil's Nest	2021	2020	2021	2018	
30	Niobrara	2021	2020	2021	2018	
35	Rural	2021	2020	2021	2019	
37	Santee	2021	2020	2021	2018	
45	Verdigre	2021	2020	2021	2018	
50	Wausa	2021	2020	2021	2019	
Additional comments:						
Pick-up work was completed by assessor and staff and placed on the assessment roll.						
* = assessment action for current year						

2025 Commercial Correlation for Knox County

Description of Analysis

The statistical sample in the commercial class consists of 22 sales. The median is within acceptable range; the mean and weighted mean are low. The COD and PRD are within acceptable range.

Only six of the eleven valuation groups are represented in the study period; none of them have sufficient sales for measurement purposes.

The 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) shows that the abstract decreased 6%, the sales in total increased 2%. The difference is due to three sales that changed significantly more than others.

Equalization and Quality of Assessment

The review of the assessment practices by the county assessor supported that commercial property assessment in Knox County comply with generally accepted mass appraisal techniques and are uniformly assessed.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	5	92.88	89.65	100.92	12.55	88.83
10	7	92.74	88.74	73.38	16.48	120.93
15	2	97.86	97.86	99.84	04.73	98.02
35	2	86.48	86.48	77.30	17.68	111.88
45	3	93.28	84.62	83.77	12.16	101.01
50	3	82.62	80.88	83.63	20.44	96.71
____ALL____	22	93.06	87.93	85.52	14.71	102.82

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Knox County is 93%.

2025 Agricultural Correlation for Knox County

Assessment Practices & Actions

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

The sales qualification and verification processes are reviewed. The sales usability rate for the agricultural class is below the statewide average. A review of the non-qualified sales revealed the majority are substantially changed, family and private sales that do not reflect market value. The review revealed that no apparent bias exists in the qualification determination and that all arm's-length transactions have been made available for measurement purposes. The county assessor sends a sales questionnaire to the buyer and seller to aid in the verification of sales, and provides documented reasons for all sales that are disqualified.

Three agricultural market areas are used in Knox County for analyzing agricultural sales. Market areas were established by factors such as soil type, irrigation potential, land use and topography. Each year, the assessor plots all sales on the county map and monitor market areas in each established area. Market Area 1 is the southeastern portion of the county consisting of a substantial amount of uplands, silty soil, with abundant irrigation pivots scattered throughout the area. This area has more tillable acres and significant rainfall.

Market Area 2 is the western portion of the county which is utilized more for the grassland characteristics. Sandy soils are abundant with silty, clay subsoils. Majority of the area consists of hilly, wooded, gullies, and rough rangeland acres with less cropland and rainfall available.

Market Area 3 is the northeastern portion of the county and consists of mostly rangeland. This area consists of a mixture of dry and grass characteristics and minimal irrigation wells. This area becomes hilly with sandy soils and less rainfall gradually traveling in northwesterly direction. Geo code 677 has the Bazile Creek winding through the southern portion, with rough hilly areas to the south and west. Geo code 463 has cropland with majority of grassland with waste and gullies becoming more prevalent traveling North.

The county assessor is in compliance with the six-year inspection and review cycle. The county assessor and staff review all agricultural improvements. The inspection includes taking new pictures and measurements if needed. Staff members utilize aerial imagery to update land use. The county assessor sends a letter including a sales questionnaire to identify land use, however, little feedback is received. Feedlots have been identified as intensive use.

Eleven parcels have a special valuation application on file; however, no information exists that would meet the need for special value. All sales and surrounding areas are reviewed.

2025 Agricultural Correlation for Knox County

2025 Agricultural Assessment Details for Knox 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	2022-2024*	2017-2023*	2024*	2020-2024*	
AB DW	Agricultural dwellings	2022-2024*	2017-2023*	2024*	2020-2024*	
<u>Additional comments:</u> Market Area 1 and 3 was reviewed by assessor and staff using aerial imagery and physical review. Depreciation and costing was updated for Market Areas 1 and 3. A lot study was conducted for all Market Areas. * = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	The south eastern portion of the county, silty soil characteristics.	2024*	Irrigated land 10% increase Grassland 15% increase CRP land 8% increase Timber land 5%
2	The western portion of the county, grassland characteristics.	2017-2022	Irrigated land 15% increase Dryland 8% increase Grassland 8% increase CRP land 8% Timber land 5%
3	The north eastern portion of the county, sandy soil characteristics.	2024*	Irrigated land 15% increase Dryland 3% increase CRP land 8% Timber land 5%
<u>Additional comments:</u> Staff conducted a land use study for Market Areas 1 and 3 using aerial imagery. * = assessment action for current year			

Description of Analysis

The statistical sample for the agricultural class includes 55 qualified sales. All three measures of central tendency are within the acceptable range. The COD is within acceptable range.

All market areas have medians within the acceptable range. A review of each class by 80% Majority Land Use (MLU) indicates that most sales are grassland sales, and the median is within acceptable range.

The majority of the dryland sales are in Market Area 1, and the median is within acceptable range. Market Areas 2 and 3 for the dryland subclass have medians above acceptable range; the high medians in Market Areas 2 and 3 are influencing the overall dryland median, bringing the statistic above acceptable range. The sample size in each are insufficient to use the median to determine level of value. Dryland in Market Area 2 and 3 historically have few sales for analysis; however, a study of surrounding county agricultural values shows that Knox County's dryland values remain comparable to adjacent counties. Market Area 2 and Market Area 3 dryland values are on the lower end of the value array, further supporting that they are not over assessed.

2025 Agricultural Correlation for Knox County

Market Area 2 dryland is assessed within 5% of the surrounding counties and Market Area 1 dryland. Market Area 3 dryland is assessed within 15% of the surrounding counties; however, it was increased 3% for the 2025 assessment year. Market Area 3 dryland is historically low in comparison to Market Area 1 dryland; review indicates that Market Area 3 dryland is increasing at a consistent rate in comparison to Market Area 1 dryland. The overall trend in the agricultural market and the comparison to surrounding counties supports that Knox County is assessed within the acceptable range.

A review of the 2025 County Abstract of Assessment for Real Property, Form 45 Compared with the 2024 Certificate of Taxes Levied Report (CTL) shows the value changed consistent with the reported actions of the county assessor.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level.

The reviewed assessment practices of the Knox County Assessor indicates that the land values are assessed uniformly. The quality of assessment for the agricultural class meets generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	6	68.70	68.19	72.79	22.79	93.68
1	2	74.53	74.53	76.93	22.50	96.88
2	2	67.84	67.84	66.86	17.39	101.47
3	2	62.22	62.22	71.45	29.62	87.08
<u>Dry</u>						
County	14	81.07	78.62	71.65	15.43	109.73
1	11	72.06	73.59	68.37	14.43	107.63
2	2	106.01	106.01	107.44	02.51	98.67
3	1	79.23	79.23	79.23	00.00	100.00
<u>Grass</u>						
County	25	69.22	71.89	68.77	30.53	104.54
1	1	46.91	46.91	46.91	00.00	100.00
2	22	74.05	73.69	70.49	29.99	104.54
3	2	64.57	64.57	62.13	07.22	103.93
<u>ALL</u>	55	72.06	71.64	69.82	24.47	102.61

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Knox County is 72%.

2025 Opinions of the Property Tax Administrator for Knox County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (R.R.S. 2011). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	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 Knox County

Residential Real Property - Current

Number of Sales	174	Median	92.77
Total Sales Price	\$30,914,739	Mean	89.83
Total Adj. Sales Price	\$30,914,739	Wgt. Mean	85.90
Total Assessed Value	\$26,555,185	Average Assessed Value of the Base	\$95,396
Avg. Adj. Sales Price	\$177,671	Avg. Assessed Value	\$152,616

Confidence Interval - Current

95% Median C.I	88.42 to 94.30
95% Wgt. Mean C.I	83.11 to 88.69
95% Mean C.I	87.46 to 92.20
% of Value of the Class of all Real Property Value in the County	17.73
% of Records Sold in the Study Period	3.09
% of Value Sold in the Study Period	4.95

Residential Real Property - History

Year	Number of Sales	LOV	Median
2024	202	94	93.51
2023	211	94	94.33
2022	218	94	93.63
2021	197	93	92.79

2025 Commission Summary for Knox County

Commercial Real Property - Current

Number of Sales	22	Median	93.06
Total Sales Price	\$1,693,868	Mean	87.93
Total Adj. Sales Price	\$1,693,868	Wgt. Mean	85.52
Total Assessed Value	\$1,448,515	Average Assessed Value of the Base	\$144,700
Avg. Adj. Sales Price	\$76,994	Avg. Assessed Value	\$65,842

Confidence Interval - Current

95% Median C.I	73.02 to 97.88
95% Wgt. Mean C.I	69.56 to 101.47
95% Mean C.I	79.66 to 96.20
% of Value of the Class of all Real Property Value in the County	3.07
% of Records Sold in the Study Period	3.43
% of Value Sold in the Study Period	1.56

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2024	28	94	94.23
2023	28	96	96.01
2022	23	97	96.95
2021	13	100	98.44

**54 Knox
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 : 174
 Total Sales Price : 30,914,739
 Total Adj. Sales Price : 30,914,739
 Total Assessed Value : 26,555,185
 Avg. Adj. Sales Price : 177,671
 Avg. Assessed Value : 152,616

MEDIAN : 93
 WGT. MEAN : 86
 MEAN : 90
 COD : 13.44
 PRD : 104.58

COV : 17.72
 STD : 15.92
 Avg. Abs. Dev : 12.47
 MAX Sales Ratio : 150.98
 MIN Sales Ratio : 38.74

95% Median C.I. : 88.42 to 94.30
 95% Wgt. Mean C.I. : 83.11 to 88.69
 95% Mean C.I. : 87.46 to 92.20

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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	27	94.69	92.77	83.44	13.70	111.18	38.74	120.54	85.98 to 103.37	138,439	115,519
01-JAN-23 To 31-MAR-23	22	94.10	93.20	91.32	09.13	102.06	74.90	113.93	86.72 to 101.63	144,882	132,302
01-APR-23 To 30-JUN-23	31	89.56	87.74	86.08	12.81	101.93	46.85	111.22	80.57 to 96.64	177,019	152,381
01-JUL-23 To 30-SEP-23	26	93.10	90.34	88.63	09.52	101.93	68.80	106.25	87.16 to 98.21	205,773	182,384
01-OCT-23 To 31-DEC-23	19	97.34	91.82	87.13	11.30	105.38	66.17	113.82	79.52 to 103.20	199,368	173,706
01-JAN-24 To 31-MAR-24	15	96.84	100.40	93.73	12.74	107.12	76.35	150.98	92.08 to 106.22	213,886	200,467
01-APR-24 To 30-JUN-24	18	76.25	82.05	75.85	19.07	108.17	54.77	119.90	68.78 to 96.58	181,722	137,828
01-JUL-24 To 30-SEP-24	16	77.73	79.97	78.74	15.09	101.56	60.13	130.66	65.48 to 90.36	180,281	141,961
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	106	93.18	90.79	87.23	11.54	104.08	38.74	120.54	89.56 to 95.02	167,575	146,184
01-OCT-23 To 30-SEP-24	68	86.99	88.34	84.09	17.16	105.05	54.77	150.98	79.52 to 95.10	193,409	162,643
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	98	93.02	90.45	88.01	10.97	102.77	46.85	113.93	88.74 to 96.21	181,766	159,968
<u>ALL</u>	174	92.77	89.83	85.90	13.44	104.58	38.74	150.98	88.42 to 94.30	177,671	152,616

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	31	92.83	91.15	85.85	13.29	106.17	66.73	128.95	80.85 to 102.26	105,858	90,882
3	4	72.00	78.35	48.65	36.61	161.05	38.74	130.66	N/A	123,875	60,260
10	39	94.30	88.07	80.26	14.75	109.73	46.85	113.93	75.56 to 99.61	105,487	84,659
15	17	92.08	93.33	89.26	13.37	104.56	54.77	150.98	83.16 to 103.09	129,647	115,725
20	29	92.72	87.13	87.25	11.94	99.86	59.81	111.22	77.80 to 95.10	440,297	384,143
26	1	77.59	77.59	77.59	00.00	100.00	77.59	77.59	N/A	335,000	259,940
30	7	92.88	93.51	89.05	09.58	105.01	70.86	113.82	70.86 to 113.82	99,643	88,736
35	11	93.65	91.34	90.37	09.60	101.07	75.29	111.00	78.45 to 99.75	317,636	287,053
45	10	95.04	98.01	94.15	07.93	104.10	87.16	119.90	87.60 to 109.93	88,984	83,783
50	25	92.12	89.08	83.92	13.86	106.15	63.02	120.54	79.37 to 99.18	105,388	88,443
<u>ALL</u>	174	92.77	89.83	85.90	13.44	104.58	38.74	150.98	88.42 to 94.30	177,671	152,616

**54 Knox
RESIDENTIAL**

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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 Avg. Assessed Value : 152,616

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 WGT. MEAN : 86
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 Avg. Abs. Dev : 12.47
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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	144	92.86	90.46	85.09	13.71	106.31	38.74	150.98	88.42 to 95.02	123,688	105,244
06	30	91.54	86.82	87.00	12.25	99.79	59.81	111.22	77.80 to 94.88	436,787	380,003
07											
<u>ALL</u>	174	92.77	89.83	85.90	13.44	104.58	38.74	150.98	88.42 to 94.30	177,671	152,616

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	103.43	103.43	103.43	00.00	100.00	103.43	103.43	N/A	13,995	14,475
Less Than 30,000	12	105.23	106.73	106.16	08.08	100.54	88.42	130.66	96.39 to 113.93	21,428	22,748
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	174	92.77	89.83	85.90	13.44	104.58	38.74	150.98	88.42 to 94.30	177,671	152,616
Greater Than 14,999	173	92.72	89.76	85.89	13.46	104.51	38.74	150.98	88.42 to 93.93	178,617	153,415
Greater Than 29,999	162	91.71	88.58	85.73	13.38	103.32	38.74	150.98	86.72 to 93.32	189,244	162,236
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	103.43	103.43	103.43	00.00	100.00	103.43	103.43	N/A	13,995	14,475
15,000 TO 29,999	11	106.22	107.03	106.32	08.48	100.67	88.42	130.66	92.94 to 118.11	22,104	23,500
30,000 TO 59,999	21	102.00	97.54	97.19	08.93	100.36	67.84	119.90	96.39 to 104.59	44,524	43,275
60,000 TO 99,999	39	96.84	96.27	96.01	11.83	100.27	60.13	150.98	90.31 to 103.37	75,903	72,873
100,000 TO 149,999	30	85.13	84.10	84.21	10.48	99.87	54.77	100.88	79.37 to 92.53	125,643	105,804
150,000 TO 249,999	28	84.81	84.28	83.73	14.29	100.66	63.02	111.22	71.46 to 92.08	176,536	147,806
250,000 TO 499,999	36	79.45	81.35	81.44	15.07	99.89	38.74	106.81	75.55 to 92.72	361,200	294,167
500,000 TO 999,999	8	93.21	91.99	91.71	03.72	100.31	77.80	97.03	77.80 to 97.03	630,863	578,589
1,000,000 +											
<u>ALL</u>	174	92.77	89.83	85.90	13.44	104.58	38.74	150.98	88.42 to 94.30	177,671	152,616

54 Knox
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 : 22
 Total Sales Price : 1,693,868
 Total Adj. Sales Price : 1,693,868
 Total Assessed Value : 1,448,515
 Avg. Adj. Sales Price : 76,994
 Avg. Assessed Value : 65,842

MEDIAN : 93
 WGT. MEAN : 86
 MEAN : 88
 COD : 14.71
 PRD : 102.82

COV : 21.21
 STD : 18.65
 Avg. Abs. Dev : 13.69
 MAX Sales Ratio : 122.40
 MIN Sales Ratio : 51.24

95% Median C.I. : 73.02 to 97.88
 95% Wgt. Mean C.I. : 69.56 to 101.47
 95% Mean C.I. : 79.66 to 96.20

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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	3	101.76	94.19	89.11	20.96	105.70	58.42	122.40	N/A	45,733	40,752
01-JAN-22 To 31-MAR-22	2	72.11	72.11	71.63	01.28	100.67	71.19	73.02	N/A	197,500	141,468
01-APR-22 To 30-JUN-22	4	99.89	100.67	106.47	05.42	94.55	93.23	109.67	N/A	121,125	128,964
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	1	97.88	97.88	97.88	00.00	100.00	97.88	97.88	N/A	32,000	31,320
01-APR-23 To 30-JUN-23	3	90.10	92.69	94.33	08.40	98.26	82.62	105.34	N/A	48,333	45,593
01-JUL-23 To 30-SEP-23	4	92.81	86.52	81.47	09.17	106.20	63.28	97.16	N/A	37,750	30,755
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24	1	51.24	51.24	51.24	00.00	100.00	51.24	51.24	N/A	170,000	87,100
01-APR-24 To 30-JUN-24	3	93.28	92.38	91.58	03.90	100.87	86.48	97.39	N/A	46,318	42,420
01-JUL-24 To 30-SEP-24	1	54.68	54.68	54.68	00.00	100.00	54.68	54.68	N/A	40,213	21,990
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	9	97.30	92.16	90.59	16.04	101.73	58.42	122.40	71.19 to 109.67	112,967	102,338
01-OCT-22 To 30-SEP-23	8	92.81	90.25	88.76	08.70	101.68	63.28	105.34	63.28 to 105.34	41,000	36,390
01-OCT-23 To 30-SEP-24	5	86.48	76.61	67.69	19.60	113.18	51.24	97.39	N/A	69,834	47,270
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	6	95.27	91.15	90.82	12.60	100.36	71.19	109.67	71.19 to 109.67	146,583	133,132
01-JAN-23 To 31-DEC-23	8	92.81	90.25	88.76	08.70	101.68	63.28	105.34	63.28 to 105.34	41,000	36,390
<u>ALL</u>	22	93.06	87.93	85.52	14.71	102.82	51.24	122.40	73.02 to 97.88	76,994	65,842

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	5	92.88	89.65	100.92	12.55	88.83	58.42	109.67	N/A	103,040	103,990
10	7	92.74	88.74	73.38	16.48	120.93	51.24	122.40	51.24 to 122.40	62,714	46,018
15	2	97.86	97.86	99.84	04.73	98.02	93.23	102.48	N/A	35,000	34,943
35	2	86.48	86.48	77.30	17.68	111.88	71.19	101.76	N/A	187,500	144,943
45	3	93.28	84.62	83.77	12.16	101.01	63.28	97.30	N/A	56,485	47,320
50	3	82.62	80.88	83.63	20.44	96.71	54.68	105.34	N/A	41,738	34,903
<u>ALL</u>	22	93.06	87.93	85.52	14.71	102.82	51.24	122.40	73.02 to 97.88	76,994	65,842

54 Knox
COMMERCIAL

PAD 2025 R&O Statistics (Using 2025 Values)

Qualified

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Number of Sales : 22
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 Avg. Adj. Sales Price : 76,994
 Avg. Assessed Value : 65,842

MEDIAN : 93
 WGT. MEAN : 86
 MEAN : 88
 COD : 14.71
 PRD : 102.82

COV : 21.21
 STD : 18.65
 Avg. Abs. Dev : 13.69
 MAX Sales Ratio : 122.40
 MIN Sales Ratio : 51.24

95% Median C.I. : 73.02 to 97.88
 95% Wgt. Mean C.I. : 69.56 to 101.47
 95% Mean C.I. : 79.66 to 96.20

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	22	93.06	87.93	85.52	14.71	102.82	51.24	122.40	73.02 to 97.88	76,994	65,842
04											
<u>ALL</u>	<u>22</u>	<u>93.06</u>	<u>87.93</u>	<u>85.52</u>	<u>14.71</u>	<u>102.82</u>	<u>51.24</u>	<u>122.40</u>	<u>73.02 to 97.88</u>	<u>76,994</u>	<u>65,842</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	4	93.06	100.31	97.89	08.06	102.47	92.74	122.40	N/A	22,250	21,781
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	22	93.06	87.93	85.52	14.71	102.82	51.24	122.40	73.02 to 97.88	76,994	65,842
Greater Than 14,999	22	93.06	87.93	85.52	14.71	102.82	51.24	122.40	73.02 to 97.88	76,994	65,842
Greater Than 29,999	18	91.69	85.18	84.83	16.44	100.41	51.24	109.67	71.19 to 97.88	89,159	75,633
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	4	93.06	100.31	97.89	08.06	102.47	92.74	122.40	N/A	22,250	21,781
30,000 TO 59,999	9	97.16	87.69	87.99	13.05	99.66	54.68	105.34	58.42 to 102.48	40,819	35,917
60,000 TO 99,999	6	88.29	85.32	85.00	12.53	100.38	63.28	101.76	63.28 to 101.76	70,417	59,854
100,000 TO 149,999											
150,000 TO 249,999	1	51.24	51.24	51.24	00.00	100.00	51.24	51.24	N/A	170,000	87,100
250,000 TO 499,999	2	90.43	90.43	91.77	21.28	98.54	71.19	109.67	N/A	322,500	295,955
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	<u>22</u>	<u>93.06</u>	<u>87.93</u>	<u>85.52</u>	<u>14.71</u>	<u>102.82</u>	<u>51.24</u>	<u>122.40</u>	<u>73.02 to 97.88</u>	<u>76,994</u>	<u>65,842</u>

54 Knox
COMMERCIAL

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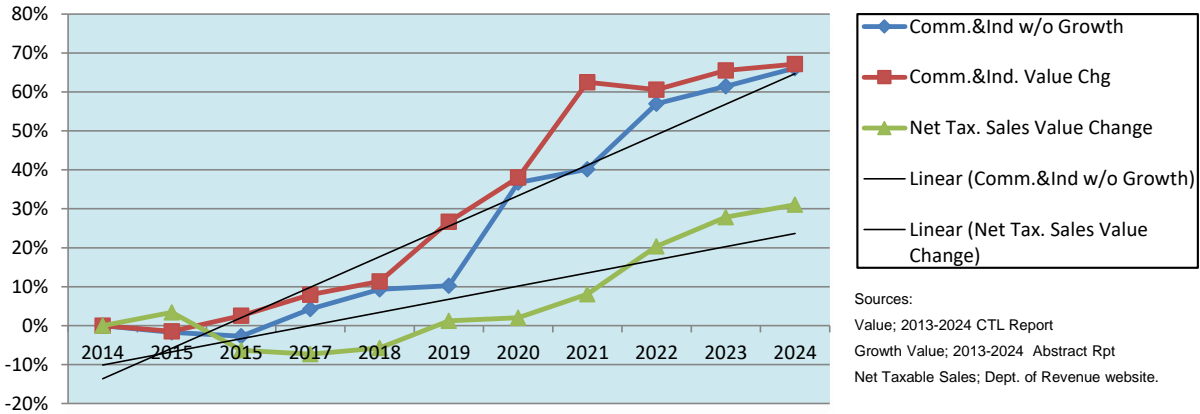
95% Median C.I. : 73.02 to 97.88
 95% Wgt. Mean C.I. : 69.56 to 101.47
 95% Mean C.I. : 79.66 to 96.20

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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
353	4	95.58	87.84	88.77	12.54	98.95	58.42	101.76	N/A	47,789	42,421
381	1	102.48	102.48	102.48	00.00	100.00	102.48	102.48	N/A	50,000	51,240
384	1	122.40	122.40	122.40	00.00	100.00	122.40	122.40	N/A	15,000	18,360
406	5	92.88	87.35	88.26	13.25	98.97	54.68	105.34	N/A	45,243	39,930
434	1	90.10	90.10	90.10	00.00	100.00	90.10	90.10	N/A	60,000	54,060
442	2	72.95	72.95	69.52	13.26	104.93	63.28	82.62	N/A	46,500	32,325
447	1	73.02	73.02	73.02	00.00	100.00	73.02	73.02	N/A	95,000	69,370
471	1	51.24	51.24	51.24	00.00	100.00	51.24	51.24	N/A	170,000	87,100
494	1	71.19	71.19	71.19	00.00	100.00	71.19	71.19	N/A	300,000	213,565
528	1	93.23	93.23	93.23	00.00	100.00	93.23	93.23	N/A	20,000	18,645
530	1	97.16	97.16	97.16	00.00	100.00	97.16	97.16	N/A	34,000	33,035
532	1	92.74	92.74	92.74	00.00	100.00	92.74	92.74	N/A	25,000	23,185
542	1	109.67	109.67	109.67	00.00	100.00	109.67	109.67	N/A	345,000	378,345
594	1	97.30	97.30	97.30	00.00	100.00	97.30	97.30	N/A	69,500	67,625
<u>ALL</u>	<u>22</u>	93.06	87.93	85.52	14.71	102.82	51.24	122.40	73.02 to 97.88	76,994	65,842

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	\$ 53,740,720	\$ 1,368,855	2.55%	\$ 52,371,865		\$ 43,848,568	
2014	\$ 52,956,510	\$ 129,876	0.25%	\$ 52,826,634	-1.70%	\$ 45,338,248	3.40%
2015	\$ 55,107,420	\$ 2,828,564	5.13%	\$ 52,278,856	-1.28%	\$ 41,060,322	-9.44%
2015	\$ 58,002,725	\$ 1,988,820	3.43%	\$ 56,013,905	1.64%	\$ 40,634,890	-1.04%
2017	\$ 59,828,965	\$ 1,085,665	1.81%	\$ 58,743,300	1.28%	\$ 41,330,647	1.71%
2018	\$ 68,079,140	\$ 8,851,400	13.00%	\$ 59,227,740	-1.00%	\$ 44,381,900	7.38%
2019	\$ 74,196,570	\$ 727,285	0.98%	\$ 73,469,285	7.92%	\$ 44,721,444	0.77%
2020	\$ 87,323,230	\$ 11,987,435	13.73%	\$ 75,335,795	1.54%	\$ 47,374,970	5.93%
2021	\$ 86,325,945	\$ 1,949,690	2.26%	\$ 84,376,255	-3.37%	\$ 52,764,552	11.38%
2022	\$ 88,963,740	\$ 2,202,170	2.48%	\$ 86,761,570	0.50%	\$ 56,057,387	6.24%
2023	\$ 89,824,120	\$ 537,005	0.60%	\$ 89,287,115	0.36%	\$ 57,463,199	2.51%
2024	\$ 91,665,335	\$ 1,164,415	1.27%	\$ 90,500,920	0.75%	\$ 58,824,473	2.37%
Ann %chg	5.64%			Average	0.60%	2.64%	2.84%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2013	-	-	-
2014	-1.70%	-1.46%	3.40%
2015	-2.72%	2.54%	-6.36%
2016	4.23%	7.93%	-7.33%
2017	9.31%	11.33%	-5.74%
2018	10.21%	26.68%	1.22%
2019	36.71%	38.06%	1.99%
2020	40.18%	62.49%	8.04%
2021	57.01%	60.63%	20.33%
2022	61.44%	65.54%	27.84%
2023	66.14%	67.14%	31.05%
2024	68.40%	70.57%	34.15%

County Number	54
County Name	Knox

54 Knox
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 : 55
Total Sales Price : 48,216,963
Total Adj. Sales Price : 48,216,963
Total Assessed Value : 33,665,675
Avg. Adj. Sales Price : 876,672
Avg. Assessed Value : 612,103

MEDIAN : 72
WGT. MEAN : 70
MEAN : 72
COD : 24.47
PRD : 102.61

COV : 31.27
STD : 22.40
Avg. Abs. Dev : 17.63
MAX Sales Ratio : 149.86
MIN Sales Ratio : 42.34

95% Median C.I. : 58.36 to 79.23
95% Wgt. Mean C.I. : 64.11 to 75.53
95% Mean C.I. : 65.72 to 77.56

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-21 To 31-DEC-21	8	93.71	97.76	87.04	20.44	112.32	69.50	149.86	69.50 to 149.86	762,639	663,798
01-JAN-22 To 31-MAR-22	7	85.43	91.93	87.44	13.38	105.13	74.98	119.10	74.98 to 119.10	1,179,924	1,031,754
01-APR-22 To 30-JUN-22											
01-JUL-22 To 30-SEP-22											
01-OCT-22 To 31-DEC-22	10	74.85	72.39	73.46	16.63	98.54	52.79	91.95	56.04 to 91.51	625,032	459,148
01-JAN-23 To 31-MAR-23	5	73.27	74.90	74.83	11.03	100.09	58.36	91.98	N/A	798,280	597,375
01-APR-23 To 30-JUN-23	7	43.44	47.60	51.87	10.87	91.77	42.34	57.46	42.34 to 57.46	668,044	346,482
01-JUL-23 To 30-SEP-23	2	66.43	66.43	61.26	10.58	108.44	59.40	73.45	N/A	1,729,500	1,059,528
01-OCT-23 To 31-DEC-23	7	52.84	51.21	53.01	12.17	96.60	43.06	64.76	43.06 to 64.76	1,012,337	536,614
01-JAN-24 To 31-MAR-24	2	60.91	60.91	60.43	05.17	100.79	57.76	64.05	N/A	1,530,000	924,620
01-APR-24 To 30-JUN-24	7	69.22	67.13	63.84	18.91	105.15	42.55	84.04	42.55 to 84.04	761,857	486,386
01-JUL-24 To 30-SEP-24											
<u>Study Yrs</u>											
01-OCT-21 To 30-SEP-22	15	85.43	95.04	87.27	18.20	108.90	69.50	149.86	80.64 to 108.66	957,372	835,511
01-OCT-22 To 30-SEP-23	24	59.66	65.18	65.97	23.23	98.80	42.34	91.98	56.04 to 74.87	765,709	505,116
01-OCT-23 To 30-SEP-24	16	56.75	59.39	58.21	19.95	102.03	42.55	84.04	43.79 to 69.22	967,460	563,140
<u>Calendar Yrs</u>											
01-JAN-22 To 31-DEC-22	17	80.64	80.43	81.42	17.29	98.78	52.79	119.10	59.91 to 91.51	853,517	694,927
01-JAN-23 To 31-DEC-23	21	55.74	57.10	58.75	19.64	97.19	42.34	91.98	43.45 to 64.76	914,908	537,505
<u>ALL</u>	55	72.06	71.64	69.82	24.47	102.61	42.34	149.86	58.36 to 79.23	876,672	612,103

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	16	70.78	71.97	70.85	16.74	101.58	46.91	91.51	59.40 to 84.04	1,306,562	925,743
2	33	73.27	72.20	68.62	29.71	105.22	42.34	149.86	55.74 to 79.63	637,060	437,121
3	6	71.34	67.71	70.42	14.12	96.15	43.79	80.64	43.79 to 80.64	1,048,167	738,135
<u>ALL</u>	55	72.06	71.64	69.82	24.47	102.61	42.34	149.86	58.36 to 79.23	876,672	612,103

54 Knox
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 : 55
 Total Sales Price : 48,216,963
 Total Adj. Sales Price : 48,216,963
 Total Assessed Value : 33,665,675
 Avg. Adj. Sales Price : 876,672
 Avg. Assessed Value : 612,103

MEDIAN : 72
 WGT. MEAN : 70
 MEAN : 72
 COD : 24.47
 PRD : 102.61

COV : 31.27
 STD : 22.40
 Avg. Abs. Dev : 17.63
 MAX Sales Ratio : 149.86
 MIN Sales Ratio : 42.34

95% Median C.I. : 58.36 to 79.23
 95% Wgt. Mean C.I. : 64.11 to 75.53
 95% Mean C.I. : 65.72 to 77.56

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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	11	79.23	76.88	70.16	12.51	109.58	59.40	103.35	63.72 to 84.07	983,814	690,240
1	9	72.06	73.68	68.88	11.99	106.97	59.40	84.07	63.72 to 84.04	1,114,106	767,344
2	1	103.35	103.35	103.35	00.00	100.00	103.35	103.35	N/A	235,000	242,875
3	1	79.23	79.23	79.23	00.00	100.00	79.23	79.23	N/A	560,000	443,665
___Grass___											
County	22	71.25	73.69	69.73	28.97	105.68	43.06	149.86	52.84 to 85.43	534,263	372,539
1	1	46.91	46.91	46.91	00.00	100.00	46.91	46.91	N/A	480,000	225,185
2	19	74.82	76.06	71.78	28.75	105.96	43.06	149.86	52.84 to 91.95	527,041	378,309
3	2	64.57	64.57	62.13	07.22	103.93	59.91	69.22	N/A	630,000	391,403
___ALL___	55	72.06	71.64	69.82	24.47	102.61	42.34	149.86	58.36 to 79.23	876,672	612,103

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	6	68.70	68.19	72.79	22.79	93.68	43.79	91.30	43.79 to 91.30	1,680,088	1,222,934
1	2	74.53	74.53	76.93	22.50	96.88	57.76	91.30	N/A	2,053,863	1,580,050
2	2	67.84	67.84	66.86	17.39	101.47	56.04	79.63	N/A	981,400	656,160
3	2	62.22	62.22	71.45	29.62	87.08	43.79	80.64	N/A	2,005,000	1,432,593
___Dry___											
County	14	81.07	78.62	71.65	15.43	109.73	54.83	108.66	63.72 to 91.51	1,003,162	718,743
1	11	72.06	73.59	68.37	14.43	107.63	54.83	91.51	59.40 to 84.07	1,132,888	774,562
2	2	106.01	106.01	107.44	02.51	98.67	103.35	108.66	N/A	511,250	549,275
3	1	79.23	79.23	79.23	00.00	100.00	79.23	79.23	N/A	560,000	443,665
___Grass___											
County	25	69.22	71.89	68.77	30.53	104.54	42.34	149.86	52.84 to 78.85	508,579	349,774
1	1	46.91	46.91	46.91	00.00	100.00	46.91	46.91	N/A	480,000	225,185
2	22	74.05	73.69	70.49	29.99	104.54	42.34	149.86	52.79 to 90.50	498,840	351,652
3	2	64.57	64.57	62.13	07.22	103.93	59.91	69.22	N/A	630,000	391,403
___ALL___	55	72.06	71.64	69.82	24.47	102.61	42.34	149.86	58.36 to 79.23	876,672	612,103

Knox County 2025 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Knox	1	7,465	7,465	7,334	7,010	6,980	6,980	6,856	6,859	7,002
Cedar	1	7,850	7,850	7,775	7,775	6,990	6,990	6,910	6,910	7,364
Pierce	1	8,245	7,961	7,433	7,332	7,199	6,805	5,545	5,262	7,023
Knox	3	6,909	6,975	6,875	6,879	6,523	6,210	5,398	5,201	6,102
Knox	2	5,251	5,038	4,889	4,933	4,555	4,440	4,082	4,023	4,779
Boyd	1	4,100	4,100	3,900	3,900	3,625	3,625	3,450	3,450	3,769
Holt	3	2,900	2,900	2,900	2,900	2,672	2,800	2,600	2,600	2,752
Holt	1	5,600	5,600	5,600	5,600	5,191	5,300	5,100	5,100	5,473
Antelope	1	6,750	6,750	6,500	6,345	5,750	5,500	5,500	5,250	6,123

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Knox	1	6,785	6,785	6,670	6,380	5,985	5,610	5,500	5,500	6,166
Cedar	1	6,900	6,900	6,800	6,800	6,540	6,540	6,450	6,450	6,654
Pierce	1	7,605	7,370	6,945	6,620	5,750	5,575	4,315	3,765	6,262
Knox	3	6,140	6,000	5,735	5,670	5,465	5,175	4,645	4,335	5,295
Knox	2	2,920	2,845	2,400	2,235	2,170	2,085	2,065	2,050	2,381
Boyd	1	2,700	2,700	2,525	2,525	2,425	2,425	2,275	2,275	2,551
Holt	3	2,700	2,700	2,650	2,650	2,450	2,450	2,100	2,100	2,519
Holt	1	2,700	2,700	2,650	2,650	2,450	2,450	2,100	2,100	2,580
Antelope	1	4,375	4,188	3,810	3,810	3,125	3,125	2,875	2,875	3,675

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Knox	1	2,927	2,929	2,926	2,925	2,901	2,900	n/a	2,897	2,925
Cedar	1	3,196	3,196	2,911	2,914	2,646	2,648	2,360	2,360	2,965
Pierce	1	2,690	2,555	2,335	2,010	1,920	1,700	1,360	1,294	2,374
Knox	3	2,640	2,644	2,643	2,642	2,620	2,622	2,620	2,620	2,637
Knox	2	2,051	2,051	2,052	2,050	2,050	2,050	2,059	2,050	2,051
Boyd	1	1,875	1,875	1,825	1,825	1,775	1,775	1,675	1,675	1,786
Holt	3	1,816	2,029	1,627	1,854	1,452	1,453	1,450	1,453	1,687
Holt	1	1,484	1,524	1,509	1,472	1,407	1,415	1,405	1,401	1,457
Antelope	1	2,400	2,350	2,350	2,350	2,095	2,095	2,050	2,000	2,265

County	Mkt Area	CRP	TIMBER	WASTE
Knox	1	2,150	685	250
Cedar	1	2,830	1,411	601
Pierce	1	5,663	1,176	150
Knox	3	2,150	685	250
Knox	2	2,150	685	250
Boyd	1	n/a	n/a	760
Holt	3	1,829	500	250
Holt	1	1,457	500	250
Antelope	1	2,630	500	182

Source: 2025 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

CRP and TIMBER values are weighted averages from Schedule XIII, line 104 and 113.

AGRICULTURAL

Type : Qualified

Number of Sales :	2	Median :	106	COV :	03.54	95% Median C.I. :	N/A
Total Sales Price :	1,022,500	Wgt. Mean :	107	STD :	03.75	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	1,022,500	Mean :	106	Avg. Abs. Dev :	02.66	95% Mean C.I. :	72.32 to 139.70
Total Assessed Value :	1,098,550						
Avg. Adj. Sales Price :	511,250	COD :	02.51	MAX Sales Ratio :	108.66		
Avg. Assessed Value :	549,275	PRD :	98.67	MIN Sales Ratio :	103.35		

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>											
10/01/2021 To 12/31/2021	1	103.35	103.35	103.35		100.00	103.35	103.35	N/A	235,000	242,875
01/01/2022 To 03/31/2022	1	108.66	108.66	108.66		100.00	108.66	108.66	N/A	787,500	855,675
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	2	106.01	106.01	107.44	02.51	98.67	103.35	108.66	N/A	511,250	549,275
10/01/2022 To 09/30/2023											
10/01/2023 To 09/30/2024											
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	1	108.66	108.66	108.66		100.00	108.66	108.66	N/A	787,500	855,675
01/01/2023 To 12/31/2023											

AGRICULTURAL

Type : Qualified

Number of Sales :	2	Median :	106	COV :	03.54	95% Median C.I. :	N/A
Total Sales Price :	1,022,500	Wgt. Mean :	107	STD :	03.75	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	1,022,500	Mean :	106	Avg. Abs. Dev :	02.66	95% Mean C.I. :	72.32 to 139.70
Total Assessed Value :	1,098,550						
Avg. Adj. Sales Price :	511,250	COD :	02.51	MAX Sales Ratio :	108.66		
Avg. Assessed Value :	549,275	PRD :	98.67	MIN Sales Ratio :	103.35		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	2	106.01	106.01	107.44	02.51	98.67	103.35	108.66	N/A	511,250	549,275

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 Value
_____Dry_____											
County	1	103.35	103.35	103.35		100.00	103.35	103.35	N/A	235,000	242,875
2	1	103.35	103.35	103.35		100.00	103.35	103.35	N/A	235,000	242,875
_____ALL_____											
10/01/2021 To 09/30/2024	2	106.01	106.01	107.44	02.51	98.67	103.35	108.66	N/A	511,250	549,275

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 Value
_____Dry_____											
County	2	106.01	106.01	107.44	02.51	98.67	103.35	108.66	N/A	511,250	549,275
2	2	106.01	106.01	107.44	02.51	98.67	103.35	108.66	N/A	511,250	549,275
_____ALL_____											
10/01/2021 To 09/30/2024	2	106.01	106.01	107.44	02.51	98.67	103.35	108.66	N/A	511,250	549,275

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Dry_2	Total	Increase	0%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	1	Median :	79	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	560,000	Wgt. Mean :	79	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	560,000	Mean :	79	Avg. Abs. Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	443,665						
Avg. Adj. Sales Price :	560,000	COD :	00.00	MAX Sales Ratio :	79.23		
Avg. Assessed Value :	443,665	PRD :	100.00	MIN Sales Ratio :	79.23		

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>											
10/01/2021 To 12/31/2021											
01/01/2022 To 03/31/2022											
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024	1	79.23	79.23	79.23		100.00	79.23	79.23	N/A	560,000	443,665
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022											
10/01/2022 To 09/30/2023											
10/01/2023 To 09/30/2024	1	79.23	79.23	79.23		100.00	79.23	79.23	N/A	560,000	443,665
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022											
01/01/2023 To 12/31/2023											

AGRICULTURAL

Type : Qualified

Number of Sales :	1	Median :	79	COV :	00.00	95% Median C.I. :	N/A
Total Sales Price :	560,000	Wgt. Mean :	79	STD :	00.00	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	560,000	Mean :	79	Avg. Abs. Dev :	00.00	95% Mean C.I. :	N/A
Total Assessed Value :	443,665						
Avg. Adj. Sales Price :	560,000	COD :	00.00	MAX Sales Ratio :	79.23		
Avg. Assessed Value :	443,665	PRD :	100.00	MIN Sales Ratio :	79.23		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
3	1	79.23	79.23	79.23		100.00	79.23	79.23	N/A	560,000	443,665

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 Value
_____Dry_____											
County	1	79.23	79.23	79.23		100.00	79.23	79.23	N/A	560,000	443,665
3	1	79.23	79.23	79.23		100.00	79.23	79.23	N/A	560,000	443,665
_____ALL_____											
10/01/2021 To 09/30/2024	1	79.23	79.23	79.23		100.00	79.23	79.23	N/A	560,000	443,665

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 Value
_____Dry_____											
County	1	79.23	79.23	79.23		100.00	79.23	79.23	N/A	560,000	443,665
3	1	79.23	79.23	79.23		100.00	79.23	79.23	N/A	560,000	443,665
_____ALL_____											
10/01/2021 To 09/30/2024	1	79.23	79.23	79.23		100.00	79.23	79.23	N/A	560,000	443,665

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Dry_3	Total	Increase	0%

What IF

AGRICULTURAL

Type : Qualified

Number of Sales :	11	Median :	72	COV :	16.55	95% Median C.I. :	59.40 to 84.07
Total Sales Price :	12,461,769	Wgt. Mean :	68	STD :	12.18	95% Wgt. Mean C.I. :	60.08 to 76.67
Total Adj. Sales Price :	12,461,769	Mean :	74	Avg. Abs. Dev :	10.40	95% Mean C.I. :	65.41 to 81.77
Total Assessed Value :	8,520,180						
Avg. Adj. Sales Price :	1,132,888	COD :	14.43	MAX Sales Ratio :	91.51		
Avg. Assessed Value :	774,562	PRD :	107.63	MIN Sales Ratio :	54.83		

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>											
10/01/2021 To 12/31/2021	2	76.79	76.79	74.67	09.49	102.84	69.50	84.07	N/A	800,877	597,990
01/01/2022 To 03/31/2022	1	83.40	83.40	83.40		100.00	83.40	83.40	N/A	875,200	729,930
04/01/2022 To 06/30/2022											
07/01/2022 To 09/30/2022											
10/01/2022 To 12/31/2022	1	91.51	91.51	91.51		100.00	91.51	91.51	N/A	760,695	696,110
01/01/2023 To 03/31/2023	1	72.06	72.06	72.06		100.00	72.06	72.06	N/A	577,000	415,760
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023	1	59.40	59.40	59.40		100.00	59.40	59.40	N/A	3,000,000	1,781,900
10/01/2023 To 12/31/2023	1	54.83	54.83	54.83		100.00	54.83	54.83	N/A	1,674,120	917,970
01/01/2024 To 03/31/2024	1	64.05	64.05	64.05		100.00	64.05	64.05	N/A	1,300,000	832,675
04/01/2024 To 06/30/2024	3	82.91	76.89	72.95	08.17	105.40	63.72	84.04	N/A	891,000	649,952
07/01/2024 To 09/30/2024											
<u>Study Yrs</u>											
10/01/2021 To 09/30/2022	3	83.40	78.99	77.75	05.83	101.59	69.50	84.07	N/A	825,651	641,970
10/01/2022 To 09/30/2023	3	72.06	74.32	66.71	14.85	111.41	59.40	91.51	N/A	1,445,898	964,590
10/01/2023 To 09/30/2024	5	64.05	69.91	65.53	15.11	106.68	54.83	84.04	N/A	1,129,424	740,100
<u>Calendar Yrs</u>											
01/01/2022 To 12/31/2022	2	87.46	87.46	87.17	04.64	100.33	83.40	91.51	N/A	817,948	713,020
01/01/2023 To 12/31/2023	3	59.40	62.10	59.33	09.66	104.67	54.83	72.06	N/A	1,750,373	1,038,543

AGRICULTURAL

Type : Qualified

Number of Sales :	11	Median :	72	COV :	16.55	95% Median C.I. :	59.40 to 84.07
Total Sales Price :	12,461,769	Wgt. Mean :	68	STD :	12.18	95% Wgt. Mean C.I. :	60.08 to 76.67
Total Adj. Sales Price :	12,461,769	Mean :	74	Avg. Abs. Dev :	10.40	95% Mean C.I. :	65.41 to 81.77
Total Assessed Value :	8,520,180						
Avg. Adj. Sales Price :	1,132,888	COD :	14.43	MAX Sales Ratio :	91.51		
Avg. Assessed Value :	774,562	PRD :	107.63	MIN Sales Ratio :	54.83		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
1	11	72.06	73.59	68.37	14.43	107.63	54.83	91.51	59.40 to 84.07	1,132,888	774,562

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 Value
_____Dry_____											
County	9	72.06	73.68	68.88	11.99	106.97	59.40	84.07	63.72 to 84.04	1,114,106	767,344
1	9	72.06	73.68	68.88	11.99	106.97	59.40	84.07	63.72 to 84.04	1,114,106	767,344
_____ALL_____											
10/01/2021 To 09/30/2024	11	72.06	73.59	68.37	14.43	107.63	54.83	91.51	59.40 to 84.07	1,132,888	774,562

80%MLU By Market Area

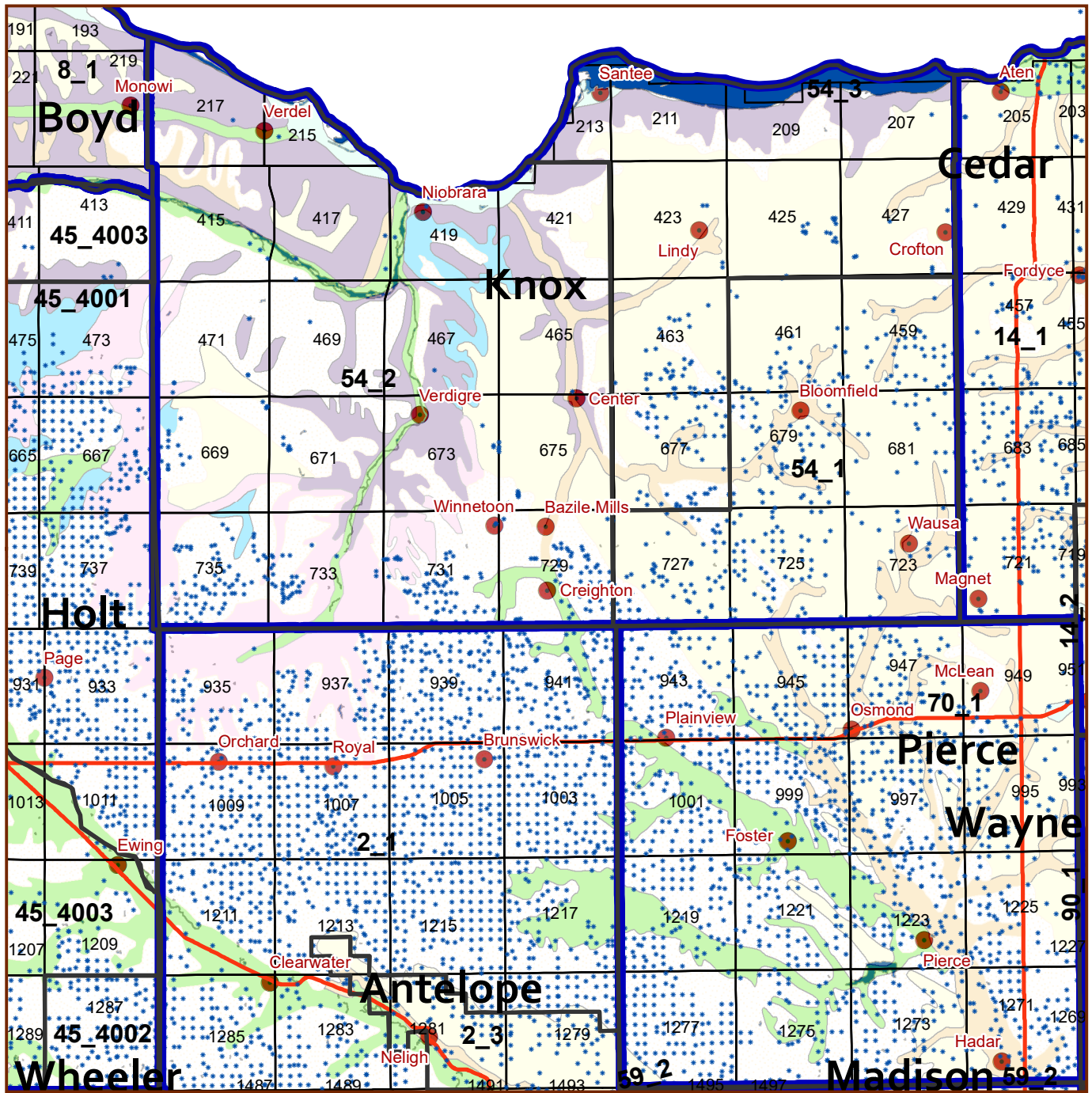
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
_____Dry_____											
County	11	72.06	73.59	68.37	14.43	107.63	54.83	91.51	59.40 to 84.07	1,132,888	774,562
1	11	72.06	73.59	68.37	14.43	107.63	54.83	91.51	59.40 to 84.07	1,132,888	774,562
_____ALL_____											
10/01/2021 To 09/30/2024	11	72.06	73.59	68.37	14.43	107.63	54.83	91.51	59.40 to 84.07	1,132,888	774,562

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
80%MLU By Market Area	Dry_1	Total	Increase	0%

What IF

KNOX COUNTY



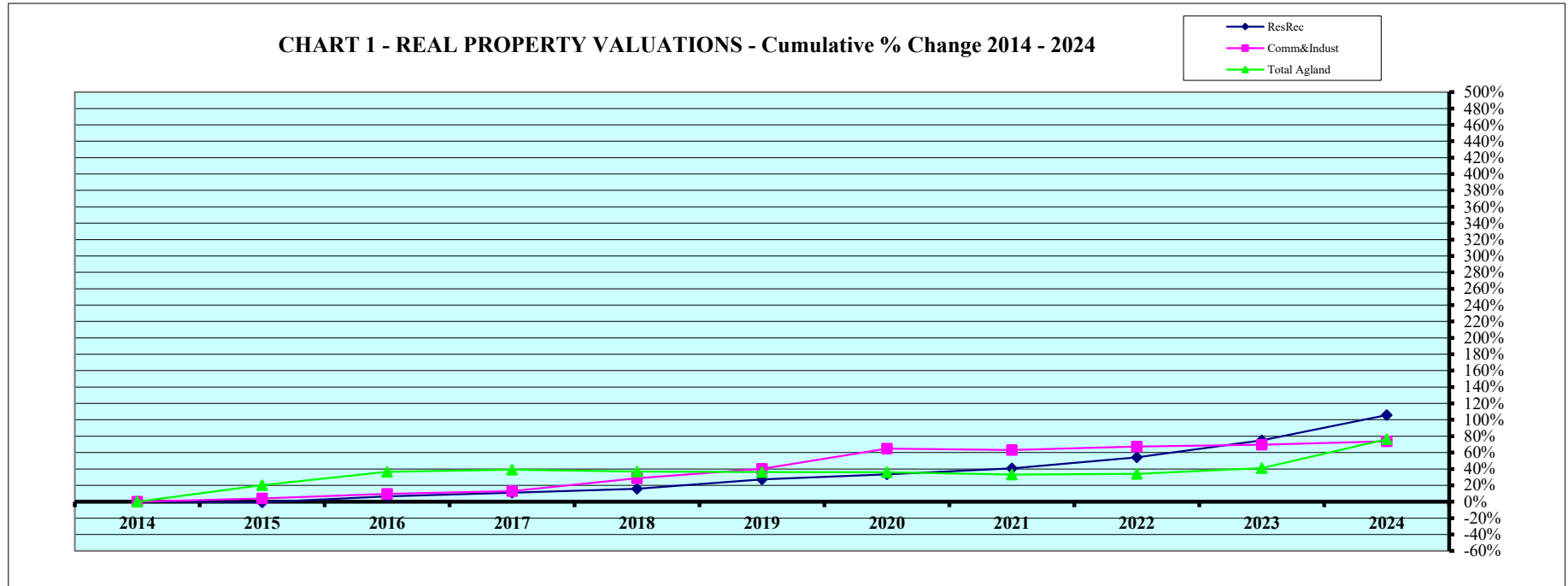
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

- Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
- Excessively drained sandy soils formed in eolian sands on uplands in sandhills
- Moderately well drained silty soils on uplands and in depressions formed in loess
- Well drained silty soils formed in loess on uplands
- Well drained silty soils formed in loess and alluvium on stream terraces
- Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands
- Somewhat poorly drained soils formed in alluvium on bottom lands
- Moderately well drained silty soils with clay subsoils on uplands
- Lakes

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 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	239,739,260	-	-	-	52,956,510	-	-	-	1,147,475,650	-	-	-
2015	238,150,835	-1,588,425	-0.66%	-0.66%	55,107,420	2,150,910	4.06%	4.06%	1,381,378,940	233,903,290	20.38%	20.38%
2016	255,173,380	17,022,545	7.15%	6.44%	58,002,725	2,895,305	5.25%	9.53%	1,565,047,365	183,668,425	13.30%	36.39%
2017	266,120,795	10,947,415	4.29%	11.00%	59,828,965	1,826,240	3.15%	12.98%	1,594,466,755	29,419,390	1.88%	38.95%
2018	277,222,840	11,102,045	4.17%	15.64%	68,079,140	8,250,175	13.79%	28.56%	1,568,898,245	-25,568,510	-1.60%	36.73%
2019	305,006,230	27,783,390	10.02%	27.22%	74,196,570	6,117,430	8.99%	40.11%	1,563,804,805	-5,093,440	-0.32%	36.28%
2020	320,163,510	15,157,280	4.97%	33.55%	87,323,230	13,126,660	17.69%	64.90%	1,558,927,160	-4,877,645	-0.31%	35.86%
2021	337,028,400	16,864,890	5.27%	40.58%	86,325,945	-997,285	-1.14%	63.01%	1,527,709,725	-31,217,435	-2.00%	33.14%
2022	369,811,985	32,783,585	9.73%	54.26%	88,594,850	2,268,905	2.63%	67.30%	1,536,302,535	8,592,810	0.56%	33.89%
2023	419,548,848	49,736,863	13.45%	75.00%	89,834,150	1,239,300	1.40%	69.64%	1,616,619,826	80,317,291	5.23%	40.88%
2024	493,214,810	73,665,962	17.56%	105.73%	91,984,910	2,150,760	2.39%	73.70%	2,022,572,340	405,952,514	25.11%	76.26%

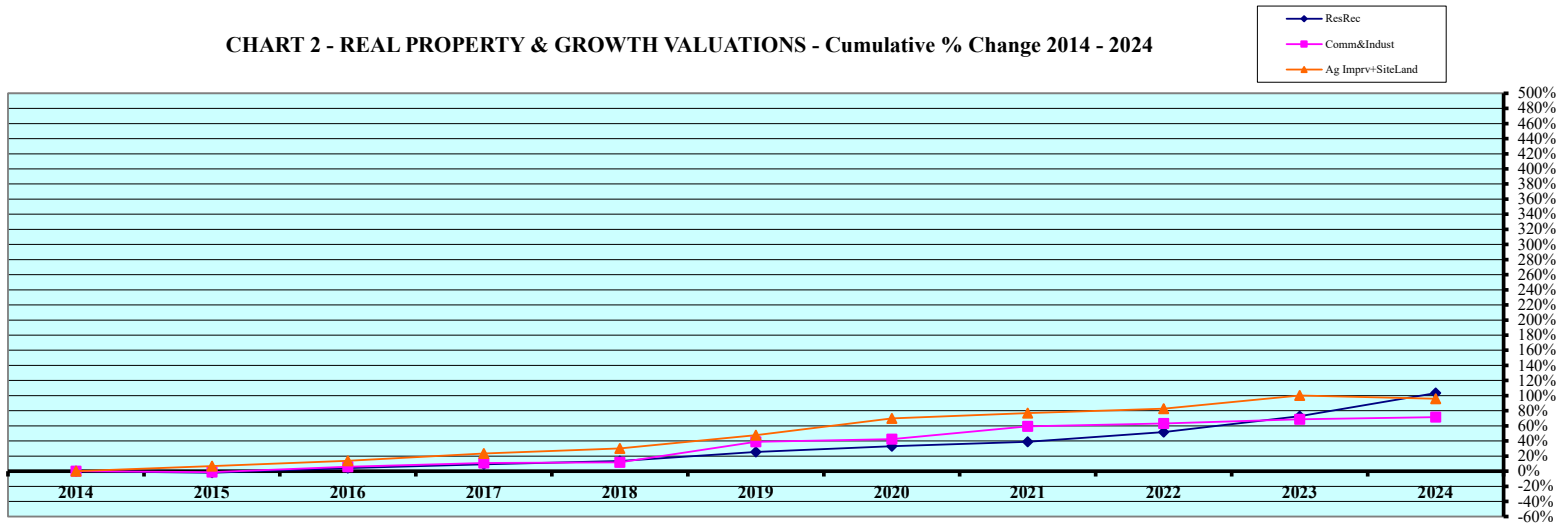
Rate Annual %chg: Residential & Recreational **7.48%** Commercial & Industrial **5.68%** Agricultural Land **5.83%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 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	239,739,260	4,460,972	1.86%	235,278,288	--	--	52,956,510	129,876	0.25%	52,826,634	--	--
2015	238,150,835	3,337,329	1.40%	234,813,506	-2.05%	-2.05%	55,107,420	2,828,564	5.13%	52,278,856	-1.28%	-1.28%
2016	255,173,380	5,808,980	2.28%	249,364,400	4.71%	4.01%	58,002,725	1,988,820	3.43%	56,013,905	1.64%	5.77%
2017	266,120,795	4,775,141	1.79%	261,345,654	2.42%	9.01%	59,828,965	1,085,665	1.81%	58,743,300	1.28%	10.93%
2018	277,222,840	4,907,145	1.77%	272,315,695	2.33%	13.59%	68,079,140	8,851,400	13.00%	59,227,740	-1.00%	11.84%
2019	305,006,230	4,034,225	1.32%	300,972,005	8.57%	25.54%	74,196,570	727,285	0.98%	73,469,285	7.92%	38.74%
2020	320,163,510	1,295,655	0.40%	318,867,855	4.54%	33.01%	87,323,230	11,987,435	13.73%	75,335,795	1.54%	42.26%
2021	337,028,400	4,333,535	1.29%	332,694,865	3.91%	38.77%	86,325,945	1,949,690	2.26%	84,376,255	-3.37%	59.33%
2022	369,811,985	5,714,630	1.55%	364,097,355	8.03%	51.87%	88,594,850	2,202,170	2.49%	86,392,680	0.08%	63.14%
2023	419,548,848	5,564,715	1.33%	413,984,133	11.94%	72.68%	89,834,150	537,005	0.60%	89,297,145	0.79%	68.62%
2024	493,214,810	5,803,075	1.18%	487,411,735	16.18%	103.31%	91,984,910	1,164,415	1.27%	90,820,495	1.10%	71.50%
Rate Ann%chg	7.48%	Resid & Recreat w/o growth				6.06%	5.68%	C & I w/o growth				0.87%

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	58,156,615	37,400,070	95,556,685	1,615,920	1.69%	93,940,765	--	
2015	64,843,985	41,820,510	106,664,495	4,602,257	4.31%	102,062,238	6.81%	
2016	68,392,350	45,639,505	114,031,855	5,373,732	4.71%	108,658,123	1.87%	
2017	69,401,530	50,508,195	119,909,725	2,052,860	1.71%	117,856,865	3.35%	
2018	74,384,975	52,750,480	127,135,455	2,684,620	2.11%	124,450,835	3.79%	
2019	89,192,395	56,503,185	145,695,580	4,542,100	3.12%	141,153,480	11.03%	
2020	99,238,625	66,383,285	165,621,910	3,269,335	1.97%	162,352,575	11.43%	
2021	101,879,635	71,596,065	173,475,700	4,356,995	2.51%	169,118,705	2.11%	
2022	104,221,475	73,461,090	177,682,565	3,075,435	1.73%	174,607,130	0.65%	
2023	118,913,470	77,586,540	196,500,010	5,242,470	2.67%	191,257,540	7.64%	
2024	104,862,840	87,933,175	192,796,015	5,676,985	2.94%	187,119,030	-4.77%	
Rate Ann%chg	6.07%	8.93%	7.27%	Ag Imprv+Site w/o growth		4.39%		

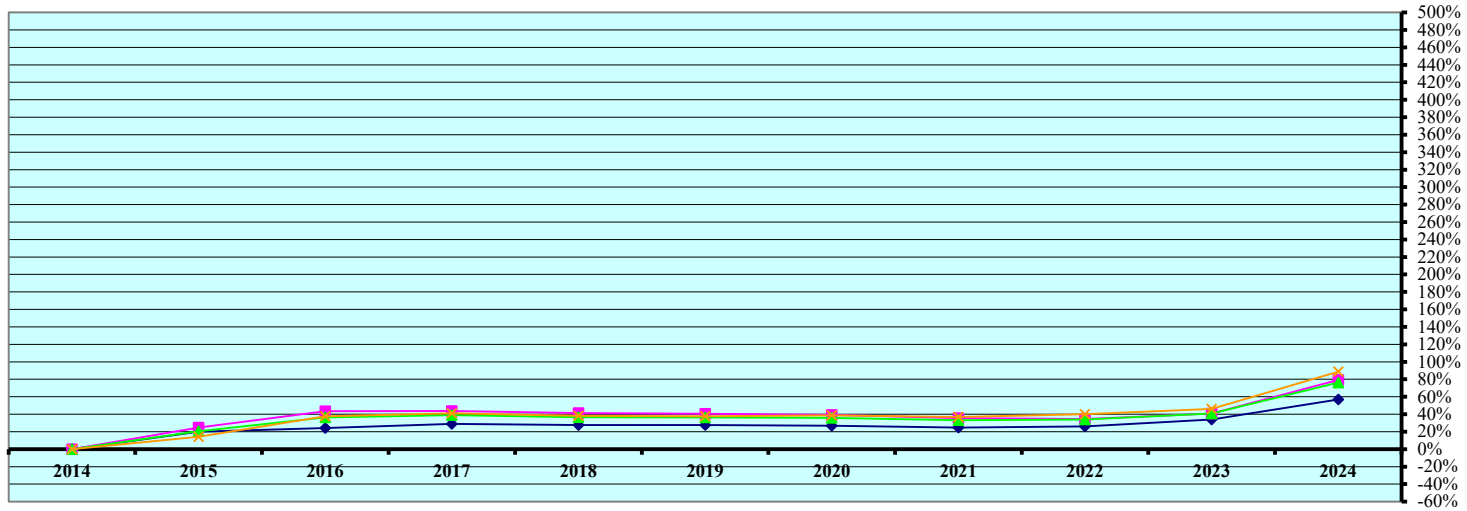
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

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	311,405,300	-	-	-	501,233,990	-	-	-	333,088,580	-	-	-
2015	373,268,040	61,862,740	19.87%	19.87%	625,633,865	124,399,875	24.82%	24.82%	380,667,895	47,579,315	14.28%	14.28%
2016	386,450,725	13,182,685	3.53%	24.10%	718,867,645	93,233,780	14.90%	43.42%	458,547,435	77,879,540	20.46%	37.67%
2017	401,205,060	14,754,335	3.82%	28.84%	719,905,340	1,037,695	0.14%	43.63%	469,900,440	11,353,005	2.48%	41.07%
2018	397,414,705	-3,790,355	-0.94%	27.62%	707,970,830	-11,934,510	-1.66%	41.25%	460,497,435	-9,403,005	-2.00%	38.25%
2019	397,734,630	319,925	0.08%	27.72%	704,349,650	-3,621,180	-0.51%	40.52%	458,681,230	-1,816,205	-0.39%	37.71%
2020	395,004,095	-2,730,535	-0.69%	26.85%	698,314,940	-6,034,710	-0.86%	39.32%	462,083,915	3,402,685	0.74%	38.73%
2021	388,112,625	-6,891,470	-1.74%	24.63%	679,861,170	-18,453,770	-2.64%	35.64%	456,120,770	-5,963,145	-1.29%	36.94%
2022	392,357,515	4,244,890	1.09%	26.00%	673,904,975	-5,956,195	-0.88%	34.45%	466,374,315	10,253,545	2.25%	40.02%
2023	417,172,290	24,814,775	6.32%	33.96%	706,044,071	32,139,096	4.77%	40.86%	486,915,785	20,541,470	4.40%	46.18%
2024	488,521,145	71,348,855	17.10%	56.88%	898,451,525	192,407,454	27.25%	79.25%	628,680,210	141,764,425	29.11%	88.74%

Rate Ann.%chg: Irrigated **4.61%** Dryland **6.01%** Grassland **6.56%**

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	1,407,445	-	-	-	340,335	-	-	-	1,147,475,650	-	-	-
2015	1,460,630	53,185	3.78%	3.78%	348,510	8,175	2.40%	2.40%	1,381,378,940	233,903,290	20.38%	20.38%
2016	833,250	-627,380	-42.95%	-40.80%	348,310	-200	-0.06%	2.34%	1,565,047,365	183,668,425	13.30%	36.39%
2017	647,020	-186,230	-22.35%	-54.03%	2,808,895	2,460,585	706.44%	725.33%	1,594,466,755	29,419,390	1.88%	38.95%
2018	725,620	78,600	12.15%	-48.44%	2,289,655	-519,240	-18.49%	572.77%	1,568,898,245	-25,568,510	-1.60%	36.73%
2019	737,995	12,375	1.71%	-47.56%	2,301,300	11,645	0.51%	576.19%	1,563,804,805	-5,093,440	-0.32%	36.28%
2020	835,570	97,575	13.22%	-40.63%	2,688,640	387,340	16.83%	690.00%	1,558,927,160	-4,877,645	-0.31%	35.86%
2021	833,320	-2,250	-0.27%	-40.79%	2,781,840	93,200	3.47%	717.38%	1,527,709,725	-31,217,435	-2.00%	33.14%
2022	841,575	8,255	0.99%	-40.21%	2,824,155	42,315	1.52%	729.82%	1,536,302,535	8,592,810	0.56%	33.89%
2023	3,197,970	2,356,395	280.00%	127.22%	3,289,710	465,555	16.48%	866.61%	1,616,619,826	80,317,291	5.23%	40.88%
2024	3,292,590	94,620	2.96%	133.94%	3,626,870	337,160	10.25%	965.68%	2,022,572,340	405,952,514	25.11%	76.26%

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

Rate Ann.%chg: Total Agric Land **5.83%**

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	310,199,265	77,851	3,985			500,843,935	211,030	2,373			333,018,285	337,893	986		
2015	372,345,820	84,327	4,415	10.82%	10.82%	626,371,020	211,132	2,967	25.00%	25.00%	381,092,150	331,684	1,149	16.58%	16.58%
2016	386,396,950	86,703	4,457	0.93%	11.85%	718,648,080	208,820	3,441	16.00%	45.01%	458,307,820	330,939	1,385	20.53%	40.51%
2017	402,068,625	87,478	4,596	3.13%	15.35%	720,164,330	206,313	3,491	1.43%	47.08%	468,293,655	329,451	1,421	2.64%	44.22%
2018	396,324,330	86,991	4,556	-0.88%	14.34%	707,921,130	206,069	3,435	-1.58%	44.75%	460,963,385	329,815	1,398	-1.67%	41.81%
2019	398,969,780	87,610	4,554	-0.04%	14.29%	706,375,155	205,593	3,436	0.01%	44.77%	458,947,200	328,279	1,398	0.03%	41.85%
2020	394,719,600	87,350	4,519	-0.77%	13.41%	699,654,190	204,796	3,416	-0.57%	43.95%	462,103,275	328,896	1,405	0.50%	42.56%
2021	388,204,030	87,884	4,417	-2.25%	10.86%	680,472,485	203,061	3,351	-1.91%	41.20%	455,225,525	327,341	1,391	-1.02%	41.10%
2022	392,491,310	88,545	4,433	0.35%	11.25%	675,826,815	202,795	3,333	-0.55%	40.42%	464,379,550	325,440	1,427	2.61%	44.78%
2023	417,140,580	89,099	4,682	5.62%	17.50%	706,340,860	201,099	3,512	5.40%	47.99%	487,031,625	322,589	1,510	5.80%	53.19%
2024	489,774,945	90,349	5,421	15.79%	36.05%	899,634,000	200,509	4,487	27.74%	89.05%	629,149,395	321,453	1,957	29.64%	98.59%

Rate Annual %chg Average Value/Acre: 4.67%

6.03%

6.57%

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	1,406,390	15,688	90			1,050,955	9,757	108			1,146,518,830	652,219	1,758		
2015	1,457,300	15,589	93	4.28%	4.28%	1,143,830	10,114	113	4.99%	4.99%	1,382,410,120	652,847	2,118	20.46%	20.46%
2016	1,611,815	15,586	103	10.62%	15.35%	1,320,685	10,169	130	14.84%	20.57%	1,566,285,350	652,217	2,401	13.41%	36.61%
2017	631,370	4,321	146	41.29%	62.98%	3,912,505	13,313	294	126.29%	172.84%	1,595,070,485	640,876	2,489	3.64%	41.59%
2018	722,510	4,815	150	2.69%	67.37%	3,446,355	13,397	257	-12.47%	138.82%	1,569,377,710	641,087	2,448	-1.64%	39.26%
2019	739,525	4,929	150	0.00%	67.37%	3,449,085	13,350	258	0.44%	139.86%	1,568,480,745	639,761	2,452	0.15%	39.47%
2020	800,825	5,337	150	0.01%	67.38%	3,793,155	13,365	284	9.85%	163.48%	1,561,071,045	639,745	2,440	-0.47%	38.81%
2021	835,755	5,570	150	0.00%	67.37%	3,827,960	14,120	271	-4.48%	151.68%	1,528,565,755	637,976	2,396	-1.81%	36.30%
2022	1,953,125	13,017	150	0.00%	67.37%	2,825,220	6,727	420	54.91%	289.88%	1,537,476,020	636,524	2,415	0.81%	37.41%
2023	1,396,575	5,581	250	66.77%	179.13%	5,105,265	13,975	365	-13.01%	239.15%	1,617,014,905	632,343	2,557	5.87%	45.47%
2024	3,169,495	12,667	250	0.00%	179.12%	3,602,300	6,702	537	47.13%	398.99%	2,025,330,135	631,680	3,206	25.38%	82.39%

54
KNOX

Rate Annual %chg Average Value/Acre: 5.86%

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

CHART 4

CHART 5 - 2024 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
8,391	KNOX	110,228,092	17,974,745	2,108,898	284,902,375	91,984,910	0	208,312,435	2,022,572,340	104,862,840	87,933,175	0	2,930,879,810
cnty sectorvalue % of total value:		3.76%	0.61%	0.07%	9.72%	3.14%		7.11%	69.01%	3.58%	3.00%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
26	BAZILE MILLS	75,636	7,518	857	2,135,140	85,345	0	0	0	0	0	0	2,304,496
0.31%	%sector of county sector	0.07%	0.04%	0.04%	0.75%	0.09%							0.08%
	%sector of municipality	3.28%	0.33%	0.04%	92.65%	3.70%							100.00%
986	BLOOMFIELD	1,895,360	3,204,346	355,081	38,150,915	15,666,570	0	0	0	0	0	0	59,272,272
11.75%	%sector of county sector	1.72%	17.83%	16.84%	13.39%	17.03%							2.02%
	%sector of municipality	3.20%	5.41%	0.60%	64.37%	26.43%							100.00%
79	CENTER	83,283	232,572	26,508	2,270,130	337,635	0	0	0	0	0	0	2,950,128
0.94%	%sector of county sector	0.08%	1.29%	1.26%	0.80%	0.37%							0.10%
	%sector of municipality	2.82%	7.88%	0.90%	76.95%	11.44%							100.00%
1,147	CREIGHTON	1,192,372	933,597	98,421	49,851,310	6,636,555	0	0	0	0	0	0	58,712,255
13.67%	%sector of county sector	1.08%	5.19%	4.67%	17.50%	7.21%							2.00%
	%sector of municipality	2.03%	1.59%	0.17%	84.91%	11.30%							100.00%
756	CROFTON	1,813,053	842,329	90,682	40,207,010	6,295,950	0	0	0	0	0	0	49,249,024
9.01%	%sector of county sector	1.64%	4.69%	4.30%	14.11%	6.84%							1.68%
	%sector of municipality	3.68%	1.71%	0.18%	81.64%	12.78%							100.00%
365	NIOBRARA	630,335	553,340	63,069	14,591,580	3,152,485	0	0	0	0	0	0	18,990,809
4.35%	%sector of county sector	0.57%	3.08%	2.99%	5.12%	3.43%							0.65%
	%sector of municipality	3.32%	2.91%	0.33%	76.83%	16.60%							100.00%
424	SANTEE	16,348	31,820	3,605	318,815	0	0	0	0	0	0	0	370,588
5.05%	%sector of county sector	0.01%	0.18%	0.17%	0.11%								0.01%
	%sector of municipality	4.41%	8.59%	0.97%	86.03%								100.00%
38	VERDEL	36,577	0	0	1,165,090	92,700	0	82,195	0	0	0	0	1,376,562
0.45%	%sector of county sector	0.03%			0.41%	0.10%		0.04%					0.05%
	%sector of municipality	2.66%			84.64%	6.73%		5.97%					100.00%
554	VERDIGRE	2,830,881	621,492	64,901	19,284,620	3,072,860	0	0	0	0	0	0	25,874,754
6.60%	%sector of county sector	2.57%	3.46%	3.08%	6.77%	3.34%							0.88%
	%sector of municipality	10.94%	2.40%	0.25%	74.53%	11.88%							100.00%
592	WAUSA	1,489,685	1,122,607	123,196	21,963,930	3,467,985	0	0	0	0	0	0	28,167,403
7.06%	%sector of county sector	1.35%	6.25%	5.84%	7.71%	3.77%							0.96%
	%sector of municipality	5.29%	3.99%	0.44%	77.98%	12.31%							100.00%
54	WINNETOON	243,614	214,942	24,499	1,760,780	329,195	0	0	0	0	0	0	2,573,030
0.64%	%sector of county sector	0.22%	1.20%	1.16%	0.62%	0.36%							0.09%
	%sector of municipality	9.47%	8.35%	0.95%	68.43%	12.79%							100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
5,022	Total Municipalities	10,307,145	7,764,564	850,819	191,699,329	39,137,282	0	82,195	0	0	0	0	249,841,332
59.85%	%all municip.sectors of cnty	9.35%	43.20%	40.34%	67.29%	42.55%		0.04%					8.52%

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

Total Real Property Sum Lines 17, 25, & 30	Records : 11,758	Value : 3,026,669,210	Growth 43,287,799	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	357	4,021,845	114	1,958,965	348	8,303,410	819	14,284,220	
02. Res Improve Land	2,210	26,513,795	98	1,970,000	349	6,706,250	2,657	35,190,045	
03. Res Improvements	2,267	173,190,210	112	19,569,800	397	65,412,255	2,776	258,172,265	
04. Res Total	2,624	203,725,850	226	23,498,765	745	80,421,915	3,595	307,646,530	10,040,180
% of Res Total	72.99	66.22	6.29	7.64	20.72	26.14	30.57	10.16	23.19
05. Com UnImp Land	62	182,340	7	73,310	10	267,650	79	523,300	
06. Com Improve Land	466	1,990,450	31	490,240	41	2,277,915	538	4,758,605	
07. Com Improvements	469	36,154,725	35	3,635,745	59	47,825,245	563	87,615,715	
08. Com Total	531	38,327,515	42	4,199,295	69	50,370,810	642	92,897,620	6,292,940
% of Com Total	82.71	41.26	6.54	4.52	10.75	54.22	5.46	3.07	14.54
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	17,745
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.04
13. Rec UnImp Land	0	0	1	10,115	1,229	25,635,370	1,230	25,645,485	
14. Rec Improve Land	0	0	3	159,290	770	37,945,760	773	38,105,050	
15. Rec Improvements	0	0	4	197,290	795	164,910,610	799	165,107,900	
16. Rec Total	0	0	5	366,695	2,024	228,491,740	2,029	228,858,435	1,537,815
% of Rec Total	0.00	0.00	0.25	0.16	99.75	99.84	17.26	7.56	3.55
Res & Rec Total	2,624	203,725,850	231	23,865,460	2,769	308,913,655	5,624	536,504,965	11,577,995
% of Res & Rec Total	46.66	37.97	4.11	4.45	49.24	57.58	47.83	17.73	26.75
Com & Ind Total	531	38,327,515	42	4,199,295	69	50,370,810	642	92,897,620	6,310,685
% of Com & Ind Total	82.71	41.26	6.54	4.52	10.75	54.22	5.46	3.07	14.58
17. Taxable Total	3,155	242,053,365	273	28,064,755	2,838	359,284,465	6,266	629,402,585	17,888,680
% of Taxable Total	50.35	38.46	4.36	4.46	45.29	57.08	53.29	20.80	41.32

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	3	455,930	1,364,505	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	3	455,930	1,364,505
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				3	455,930	1,364,505

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	395	82	768	1,245

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	234	60,606,195	3,877	1,470,045,740	4,111	1,530,651,935
28. Ag-Improved Land	0	0	96	38,177,855	1,228	659,822,755	1,324	698,000,610
29. Ag Improvements	0	0	97	10,475,950	1,284	158,138,130	1,381	168,614,080

30. Ag Total				5,492	2,397,266,625
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	2	2.00	40,000	
32. HomeSite Improv Land	0	0.00	0	64	69.00	1,350,000	
33. HomeSite Improvements	0	0.00	0	65	0.00	7,421,680	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	45	119.34	417,690	
36. FarmSite Improv Land	0	0.00	0	70	280.95	983,325	
37. FarmSite Improvements	0	0.00	0	76	0.00	3,054,270	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	194	401.39	0	
40. Other- Non Ag Use	0	0.00	0	13	359.86	142,680	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	32	35.00	660,000	34	37.00	700,000	
32. HomeSite Improv Land	759	808.82	15,720,000	823	877.82	17,070,000	
33. HomeSite Improvements	820	0.00	89,359,825	885	0.00	96,781,505	382,280
34. HomeSite Total				919	914.82	114,551,505	
35. FarmSite UnImp Land	437	1,246.52	4,362,820	482	1,365.86	4,780,510	
36. FarmSite Improv Land	977	5,809.84	20,334,440	1,047	6,090.79	21,317,765	
37. FarmSite Improvements	1,084	0.00	68,778,305	1,160	0.00	71,832,575	25,016,839
38. FarmSite Total				1,642	7,456.65	97,930,850	
39. Road & Ditches	3,738	9,679.59	0	3,932	10,080.98	0	
40. Other- Non Ag Use	188	8,686.87	4,782,010	201	9,046.73	4,924,690	
41. Total Section VI				2,561	27,499.18	217,407,045	25,399,119

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	18	2,039.59	1,862,350	18	2,039.59	1,862,350

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	8	508.70	916,245	8	508.70	916,245
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	1,942.83	4.53%	14,503,225	4.82%	7,465.00
46. 1A	1,742.88	4.06%	13,010,615	4.33%	7,465.01
47. 2A1	2,955.71	6.88%	21,676,015	7.21%	7,333.61
48. 2A	16,586.72	38.64%	116,268,035	38.68%	7,009.71
49. 3A1	410.40	0.96%	2,864,595	0.95%	6,980.01
50. 3A	78.53	0.18%	548,135	0.18%	6,979.94
51. 4A1	15,456.88	36.00%	105,975,960	35.25%	6,856.23
52. 4A	3,757.36	8.75%	25,770,195	8.57%	6,858.59
53. Total	42,931.31	100.00%	300,616,775	100.00%	7,002.27
Dry					
54. 1D1	2,903.61	3.55%	19,701,025	3.90%	6,785.01
55. 1D	28,582.57	34.93%	193,932,750	38.43%	6,785.00
56. 2D1	6,091.41	7.44%	40,629,760	8.05%	6,670.01
57. 2D	7,587.75	9.27%	48,409,740	9.59%	6,379.99
58. 3D1	166.38	0.20%	995,780	0.20%	5,984.97
59. 3D	1,602.97	1.96%	8,992,680	1.78%	5,610.01
60. 4D1	29,193.80	35.67%	160,565,900	31.82%	5,500.00
61. 4D	5,706.61	6.97%	31,386,355	6.22%	5,500.00
62. Total	81,835.10	100.00%	504,613,990	100.00%	6,166.23
Grass					
63. 1G1	7,682.04	30.73%	22,393,600	30.84%	2,915.06
64. 1G	5,461.70	21.85%	15,898,005	21.90%	2,910.82
65. 2G1	2,497.49	9.99%	7,221,505	9.95%	2,891.51
66. 2G	8,146.93	32.59%	23,584,310	32.48%	2,894.87
67. 3G1	1,002.28	4.01%	2,897,800	3.99%	2,891.21
68. 3G	94.94	0.38%	275,320	0.38%	2,899.94
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	114.36	0.46%	331,350	0.46%	2,897.43
71. Total	24,999.74	100.00%	72,601,890	100.00%	2,904.11
Irrigated Total					
	42,931.31	28.31%	300,616,775	34.19%	7,002.27
Dry Total					
	81,835.10	53.96%	504,613,990	57.39%	6,166.23
Grass Total					
	24,999.74	16.48%	72,601,890	8.26%	2,904.11
72. Waste	546.40	0.36%	136,855	0.02%	250.47
73. Other	1,349.06	0.89%	1,308,945	0.15%	970.26
74. Exempt	125.51	0.08%	527,015	0.06%	4,198.99
75. Market Area Total	151,661.61	100.00%	879,278,455	100.00%	5,797.63

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	5,487.35	17.88%	28,815,585	19.65%	5,251.28
46. 1A	2,766.04	9.02%	13,936,665	9.50%	5,038.49
47. 2A1	1,616.15	5.27%	7,901,845	5.39%	4,889.30
48. 2A	11,556.52	37.67%	57,008,225	38.88%	4,932.99
49. 3A1	2,581.73	8.41%	11,759,765	8.02%	4,554.99
50. 3A	261.18	0.85%	1,159,640	0.79%	4,440.00
51. 4A1	4,318.33	14.07%	17,626,510	12.02%	4,081.79
52. 4A	2,094.22	6.83%	8,424,650	5.75%	4,022.81
53. Total	30,681.52	100.00%	146,632,885	100.00%	4,779.19
Dry					
54. 1D1	7,283.98	10.00%	21,269,180	12.27%	2,919.99
55. 1D	14,683.16	20.17%	41,773,620	24.10%	2,845.00
56. 2D1	5,756.63	7.91%	13,815,910	7.97%	2,400.00
57. 2D	18,094.38	24.85%	40,440,750	23.33%	2,234.99
58. 3D1	3,645.88	5.01%	7,911,580	4.56%	2,170.01
59. 3D	1,130.25	1.55%	2,356,615	1.36%	2,085.04
60. 4D1	14,295.80	19.63%	29,520,685	17.03%	2,064.99
61. 4D	7,919.68	10.88%	16,235,655	9.37%	2,050.04
62. Total	72,809.76	100.00%	173,323,995	100.00%	2,380.50
Grass					
63. 1G1	20,434.16	9.03%	41,305,570	9.29%	2,021.40
64. 1G	32,106.57	14.19%	63,973,320	14.39%	1,992.53
65. 2G1	61,451.52	27.16%	120,404,800	27.08%	1,959.35
66. 2G	47,423.67	20.96%	93,620,485	21.06%	1,974.13
67. 3G1	37,128.08	16.41%	72,131,985	16.22%	1,942.79
68. 3G	26,257.40	11.61%	50,255,540	11.30%	1,913.96
69. 4G1	585.94	0.26%	1,182,735	0.27%	2,018.53
70. 4G	871.85	0.39%	1,757,600	0.40%	2,015.94
71. Total	226,259.19	100.00%	444,632,035	100.00%	1,965.14
Irrigated Total	30,681.52	8.94%	146,632,885	19.09%	4,779.19
Dry Total	72,809.76	21.21%	173,323,995	22.56%	2,380.50
Grass Total	226,259.19	65.91%	444,632,035	57.88%	1,965.14
72. Waste	9,422.89	2.74%	2,357,600	0.31%	250.20
73. Other	4,106.46	1.20%	1,312,745	0.17%	319.68
74. Exempt	12,131.71	3.53%	21,210,475	2.76%	1,748.35
75. Market Area Total	343,279.82	100.00%	768,259,260	100.00%	2,238.00

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	698.85	3.87%	4,828,350	4.39%	6,908.99
46. 1A	402.75	2.23%	2,809,180	2.55%	6,975.00
47. 2A1	924.92	5.13%	6,359,130	5.78%	6,875.33
48. 2A	6,532.00	36.21%	44,932,085	40.82%	6,878.76
49. 3A1	430.99	2.39%	2,811,555	2.55%	6,523.48
50. 3A	2.86	0.02%	17,760	0.02%	6,209.79
51. 4A1	6,431.40	35.66%	34,716,810	31.54%	5,398.02
52. 4A	2,614.09	14.49%	13,594,705	12.35%	5,200.55
53. Total	18,037.86	100.00%	110,069,575	100.00%	6,102.14
Dry					
54. 1D1	3,487.89	7.24%	21,415,630	8.40%	6,140.00
55. 1D	12,562.87	26.09%	75,377,220	29.56%	6,000.00
56. 2D1	3,824.86	7.94%	21,935,585	8.60%	5,735.00
57. 2D	6,625.47	13.76%	37,566,420	14.73%	5,670.00
58. 3D1	176.86	0.37%	966,565	0.38%	5,465.14
59. 3D	402.89	0.84%	2,084,960	0.82%	5,175.01
60. 4D1	13,809.97	28.68%	64,147,355	25.16%	4,645.00
61. 4D	7,265.17	15.09%	31,494,490	12.35%	4,335.00
62. Total	48,155.98	100.00%	254,988,225	100.00%	5,295.05
Grass					
63. 1G1	9,994.53	15.10%	25,842,855	15.61%	2,585.70
64. 1G	8,684.76	13.12%	22,150,870	13.38%	2,550.54
65. 2G1	14,265.93	21.56%	34,602,310	20.89%	2,425.52
66. 2G	15,897.18	24.02%	40,928,485	24.71%	2,574.58
67. 3G1	13,722.80	20.74%	33,199,560	20.05%	2,419.30
68. 3G	3,244.36	4.90%	7,946,510	4.80%	2,449.33
69. 4G1	36.40	0.06%	91,715	0.06%	2,519.64
70. 4G	326.78	0.49%	842,040	0.51%	2,576.78
71. Total	66,172.74	100.00%	165,604,345	100.00%	2,502.61
Irrigated Total	18,037.86	13.23%	110,069,575	20.68%	6,102.14
Dry Total	48,155.98	35.33%	254,988,225	47.90%	5,295.05
Grass Total	66,172.74	48.55%	165,604,345	31.11%	2,502.61
72. Waste	2,747.80	2.02%	687,545	0.13%	250.22
73. Other	1,196.57	0.88%	972,175	0.18%	812.47
74. Exempt	13,564.28	9.95%	36,766,735	6.91%	2,710.56
75. Market Area Total	136,310.95	100.00%	532,321,865	100.00%	3,905.20

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	4,297.80	26,338,440	87,352.89	530,980,795	91,650.69	557,319,235
77. Dry Land	0.00	0	11,292.42	48,775,165	191,508.42	884,151,045	202,800.84	932,926,210
78. Grass	0.00	0	9,749.92	20,493,270	307,681.75	662,345,000	317,431.67	682,838,270
79. Waste	0.00	0	612.39	153,340	12,104.70	3,028,660	12,717.09	3,182,000
80. Other	0.00	0	265.71	90,140	6,386.38	3,503,725	6,652.09	3,593,865
81. Exempt	21.71	118,080	1,381.44	770,250	24,418.35	57,615,895	25,821.50	58,504,225
82. Total	0.00	0	26,218.24	95,850,355	605,034.14	2,084,009,225	631,252.38	2,179,859,580

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	91,650.69	14.52%	557,319,235	25.57%	6,080.91
Dry Land	202,800.84	32.13%	932,926,210	42.80%	4,600.21
Grass	317,431.67	50.29%	682,838,270	31.32%	2,151.13
Waste	12,717.09	2.01%	3,182,000	0.15%	250.21
Other	6,652.09	1.05%	3,593,865	0.16%	540.26
Exempt	25,821.50	4.09%	58,504,225	2.68%	2,265.72
Total	631,252.38	100.00%	2,179,859,580	100.00%	3,453.23

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	85	7,754,280	60	5,414,435	62	13,500,560	147	26,669,275	1,113,585
83.2 Bazile Mills	28	580,645	17	146,285	22	1,524,130	50	2,251,060	71,675
83.3 Bloomfield	61	637,150	455	5,308,295	462	36,330,705	523	42,276,150	467,180
83.4 Center	15	54,505	51	297,725	53	1,939,845	68	2,292,075	20,280
83.5 Creighton	72	682,465	562	7,742,665	570	42,133,825	642	50,558,955	413,940
83.6 Crofton	41	605,415	334	6,082,525	346	35,321,115	387	42,009,055	516,260
83.7 Devils Nest	715	3,630,755	34	459,440	34	4,388,245	749	8,478,440	330,765
83.8 Lake	450	12,238,425	714	28,913,415	736	155,819,115	1,186	196,970,955	4,613,875
83.9 Niobrara	20	223,395	181	2,189,500	197	14,098,295	217	16,511,190	231,880
83.10 Rural	441	12,326,380	412	11,994,010	476	76,623,625	917	100,944,015	2,834,665
83.11 Santee	1	1,220	7	10,565	7	307,030	8	318,815	0
83.12 Verdel	34	115,655	30	110,645	30	923,385	64	1,149,685	3,670
83.13 Verdigre	26	225,700	254	1,625,905	260	17,471,070	286	19,322,675	47,915
83.14 Wausa	38	415,940	277	2,835,995	278	21,681,375	316	24,933,310	892,275
83.15 Winnetoon	22	437,775	42	163,690	42	1,217,845	64	1,819,310	20,030
84 Residential Total	2,049	39,929,705	3,430	73,295,095	3,575	423,280,165	5,624	536,504,965	11,577,995

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	N/a Or Error	0	0	1	6,250	1	50,460	1	56,710	68,205
85.2	Bazile Mills	0	0	1	900	2	84,445	2	85,345	0
85.3	Bloomfield	9	33,035	100	520,805	102	14,251,495	111	14,805,335	343,580
85.4	Center	2	1,230	11	12,085	11	321,900	13	335,215	0
85.5	Creighton	15	54,120	104	457,685	104	6,452,250	119	6,964,055	11,830
85.6	Crofton	10	43,170	65	253,465	65	6,069,080	75	6,365,715	114,845
85.7	Lake	0	0	22	478,440	23	8,042,170	23	8,520,610	1,889,140
85.8	Niobrara	7	36,440	43	418,235	43	2,780,875	50	3,235,550	67,245
85.9	Rural	16	333,170	47	2,267,520	68	43,240,900	84	45,841,590	3,797,375
85.10	Verdel	9	5,010	7	4,760	7	82,930	16	92,700	0
85.11	Verdigre	5	7,510	60	101,020	60	2,978,845	65	3,087,375	13,550
85.12	Wausa	5	9,570	63	222,230	63	2,947,645	68	3,179,445	4,915
85.13	Winnetoon	1	45	14	15,210	14	312,720	15	327,975	0
86	Commercial Total	79	523,300	538	4,758,605	563	87,615,715	642	92,897,620	6,310,685

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	7,570.61	31.05%	22,157,355	31.06%	2,926.76
88. 1G	5,352.40	21.95%	15,676,855	21.98%	2,928.94
89. 2G1	2,388.26	9.79%	6,988,970	9.80%	2,926.39
90. 2G	7,865.97	32.26%	23,007,415	32.26%	2,924.93
91. 3G1	996.85	4.09%	2,891,365	4.05%	2,900.50
92. 3G	94.94	0.39%	275,320	0.39%	2,899.94
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	114.36	0.47%	331,350	0.46%	2,897.43
95. Total	24,383.39	100.00%	71,328,630	100.00%	2,925.30
CRP					
96. 1C1	109.15	18.79%	234,685	18.79%	2,150.11
97. 1C	99.86	17.19%	214,685	17.19%	2,149.86
98. 2C1	107.65	18.53%	231,450	18.53%	2,150.02
99. 2C	262.41	45.17%	564,190	45.17%	2,150.03
100. 3C1	1.85	0.32%	3,980	0.32%	2,151.35
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	580.92	100.00%	1,248,990	100.00%	2,150.02
Timber					
105. 1T1	2.28	6.44%	1,560	6.43%	684.21
106. 1T	9.44	26.64%	6,465	26.64%	684.85
107. 2T1	1.58	4.46%	1,085	4.47%	686.71
108. 2T	18.55	52.36%	12,705	52.35%	684.91
109. 3T1	3.58	10.10%	2,455	10.12%	685.75
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	35.43	100.00%	24,270	100.00%	685.01
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Grass Total	24,383.39	97.53%	71,328,630	98.25%	2,925.30
CRP Total	580.92	2.32%	1,248,990	1.72%	2,150.02
Timber Total	35.43	0.14%	24,270	0.03%	685.01
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114. Market Area Total	24,999.74	100.00%	72,601,890	100.00%	2,904.11

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	18,755.66	9.20%	38,475,885	9.20%	2,051.43
88. 1G	29,555.12	14.50%	60,630,350	14.50%	2,051.43
89. 2G1	53,713.17	26.34%	110,193,510	26.35%	2,051.52
90. 2G	43,080.64	21.13%	88,329,340	21.12%	2,050.33
91. 3G1	33,918.22	16.64%	69,534,805	16.63%	2,050.07
92. 3G	23,454.07	11.50%	48,092,380	11.50%	2,050.49
93. 4G1	564.33	0.28%	1,162,030	0.28%	2,059.13
94. 4G	849.97	0.42%	1,742,325	0.42%	2,049.87
95. Total	203,891.18	100.00%	418,160,625	100.00%	2,050.90
CRP					
96. 1C1	1,146.64	15.06%	2,465,310	15.07%	2,150.03
97. 1C	1,088.85	14.30%	2,341,070	14.31%	2,150.04
98. 2C1	3,352.99	44.05%	7,207,395	44.04%	2,149.54
99. 2C	1,581.87	20.78%	3,399,735	20.78%	2,149.19
100. 3C1	271.96	3.57%	584,705	3.57%	2,149.97
101. 3C	165.81	2.18%	356,500	2.18%	2,150.05
102. 4C1	4.03	0.05%	8,665	0.05%	2,150.12
103. 4C	0.20	0.00%	430	0.00%	2,150.00
104. Total	7,612.35	100.00%	16,363,810	100.00%	2,149.64
Timber					
105. 1T1	531.86	3.60%	364,375	3.60%	685.10
106. 1T	1,462.60	9.91%	1,001,900	9.91%	685.01
107. 2T1	4,385.36	29.72%	3,003,895	29.72%	684.98
108. 2T	2,761.16	18.71%	1,891,410	18.71%	685.01
109. 3T1	2,937.90	19.91%	2,012,475	19.91%	685.00
110. 3T	2,637.52	17.87%	1,806,660	17.87%	684.98
111. 4T1	17.58	0.12%	12,040	0.12%	684.87
112. 4T	21.68	0.15%	14,845	0.15%	684.73
113. Total	14,755.66	100.00%	10,107,600	100.00%	685.00
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Grass Total	203,891.18	90.11%	418,160,625	94.05%	2,050.90
CRP Total	7,612.35	3.36%	16,363,810	3.68%	2,149.64
Timber Total	14,755.66	6.52%	10,107,600	2.27%	685.00
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114. Market Area Total	226,259.19	100.00%	444,632,035	100.00%	1,965.14

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	9,366.30	15.53%	24,730,405	15.55%	2,640.36
88. 1G	7,994.00	13.25%	21,133,980	13.29%	2,643.73
89. 2G1	12,420.53	20.59%	32,827,900	20.64%	2,643.04
90. 2G	15,019.37	24.90%	39,686,570	24.95%	2,642.36
91. 3G1	12,229.58	20.27%	32,041,590	20.15%	2,620.01
92. 3G	2,939.40	4.87%	7,706,525	4.85%	2,621.80
93. 4G1	34.37	0.06%	90,045	0.06%	2,619.87
94. 4G	318.97	0.53%	835,695	0.53%	2,619.98
95. Total	60,322.52	100.00%	159,052,710	100.00%	2,636.71
CRP					
96. 1C1	465.59	26.81%	1,001,030	26.81%	2,150.02
97. 1C	371.14	21.37%	797,970	21.37%	2,150.05
98. 2C1	348.28	20.06%	748,825	20.06%	2,150.07
99. 2C	437.27	25.18%	940,145	25.18%	2,150.03
100. 3C1	92.22	5.31%	198,280	5.31%	2,150.08
101. 3C	21.21	1.22%	45,605	1.22%	2,150.17
102. 4C1	0.19	0.01%	410	0.01%	2,157.89
103. 4C	0.68	0.04%	1,460	0.04%	2,147.06
104. Total	1,736.58	100.00%	3,733,725	100.00%	2,150.04
Timber					
105. 1T1	162.64	3.95%	111,420	3.95%	685.07
106. 1T	319.62	7.77%	218,920	7.77%	684.94
107. 2T1	1,497.12	36.39%	1,025,585	36.40%	685.04
108. 2T	440.54	10.71%	301,770	10.71%	685.00
109. 3T1	1,401.00	34.06%	959,690	34.06%	685.00
110. 3T	283.75	6.90%	194,380	6.90%	685.04
111. 4T1	1.84	0.04%	1,260	0.04%	684.78
112. 4T	7.13	0.17%	4,885	0.17%	685.13
113. Total	4,113.64	100.00%	2,817,910	100.00%	685.02
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Grass Total	60,322.52	91.16%	159,052,710	96.04%	2,636.71
CRP Total	1,736.58	2.62%	3,733,725	2.25%	2,150.04
Timber Total	4,113.64	6.22%	2,817,910	1.70%	685.02
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114. Market Area Total	66,172.74	100.00%	165,604,345	100.00%	2,502.61

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

54 Knox

	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	284,902,375	307,646,530	22,744,155	7.98%	10,040,180	4.46%
02. Recreational	208,312,435	228,858,435	20,546,000	9.86%	1,537,815	9.12%
03. Ag-Homesite Land, Ag-Res Dwelling	104,862,840	114,551,505	9,688,665	9.24%	382,280	8.87%
04. Total Residential (sum lines 1-3)	598,077,650	651,056,470	52,978,820	8.86%	11,960,275	6.86%
05. Commercial	91,984,910	92,897,620	912,710	0.99%	6,292,940	-5.85%
06. Industrial	0	0	0		17,745	
07. Total Commercial (sum lines 5-6)	91,984,910	92,897,620	912,710	0.99%	6,310,685	-5.87%
08. Ag-Farmsite Land, Outbuildings	83,160,115	97,930,850	14,770,735	17.76%	25,016,839	-12.32%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	4,773,060	4,924,690	151,630	3.18%		
11. Total Non-Agland (sum lines 8-10)	87,933,175	102,855,540	14,922,365	16.97%	25,016,839	-11.48%
12. Irrigated	488,521,145	557,319,235	68,798,090	14.08%		
13. Dryland	898,451,525	932,926,210	34,474,685	3.84%		
14. Grassland	628,680,210	682,838,270	54,158,060	8.61%		
15. Wasteland	3,292,590	3,182,000	-110,590	-3.36%		
16. Other Agland	3,626,870	3,593,865	-33,005	-0.91%		
17. Total Agricultural Land	2,022,572,340	2,179,859,580	157,287,240	7.78%		
18. Total Value of all Real Property (Locally Assessed)	2,800,568,075	3,026,669,210	226,101,135	8.07%	43,287,799	6.53%

2025 Assessment Survey for Knox County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Three
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$353,261
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	N/A
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$23,600
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$36,855
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,500
12.	Amount of last year's assessor's budget not used:
	\$3,679.37

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

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

D. Contracted Services

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

E. Appraisal /Listing Services

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

2025 Residential Assessment Survey for Knox County

1.	Valuation data collection done by:
	Staff
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	The cost approach is used to determine market value of residential properties.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Depreciation tables provided by the CAMA system are used.
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.
	Three tables are used and economic is adjusted according to the market for each valuation group.
5.	Describe the methodology used to determine the residential lot values?
	Residential lot values are developed by sales/market per square foot. The county uses the 15%-20% land to building range as well.
6.	How are rural residential site values developed?
	Market analysis, compare to surrounding counties.
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?
	All lots are treated the same, no applications to combine lots have been received.

2025 Commercial Assessment Survey for Knox County

1.	Valuation data collection done by:
	Staff
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The cost approach is used to determine commercial property value.
2a.	Describe the process used to determine the value of unique commercial properties.
	The county would use Marshall & Swift costing and tie in with local sales in determining unique property values.
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?
	Depreciation tables provided by the CAMA system are used.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	No, however each groupings economic deprecation is adjusted according to the market.
5.	Describe the methodology used to determine the commercial lot values.
	Commercial lot values are determined by sales/market square foot.

2025 Agricultural Assessment Survey for Knox County

1.	Valuation data collection done by:
	Staff
2.	Describe the process used to determine and monitor market areas.
	Market areas were established in 2010 using factors such as soil type, irrigation potential, land use and topography. We totally revamped the county according to detailed soil and rainfall charts. Each year I plot all the sales on a county map and monitor the markets in each established area.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	The primary use of the parcel is looked at. Recreational land typically has lake influence. Some recreational land does also include agland that is no longer used to sustain agricultural purposes. This is determined through sales verification and review and inspection of properties.
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, they carry the same value.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	Currently the county values feedlots at a separate value and identified as intensive use.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	We value WRP by maintaining the LVG codes, whether grass or waste. Currently there are sales of WRP land so as a basis we value at one-half of the regular grass value. We maintain that there are at least two types of WRP-the typical area along a creek bed that floods regularly and is not sustainable for recreation and the second is the upland areas that are sustained for more specific activities with ideal characteristics for recreation.
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?
	11
7b.	What process was used to determine if non-agricultural influences exist in the county?
	No information exists that would meet the need to apply special value. All sales and surrounding areas reviewed.
	<i><u>If your county recognizes a special value, please answer the following</u></i>
7c.	Describe the non-agricultural influences recognized within the county.

	None
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 Knox County 3 year Plan of Assessment

<u>Real Estate Only</u>	<u>Parcels</u>	<u>% total parcels</u>	<u>Valuation</u>	<u>% total</u>
<u>Valuation</u>				
Residential/Recreational	5362	46.22%	\$ 467,198,815	16.69%
Commercial	644	5.55%	\$ 91,665,335	3.27%
Agricultural	5594	48.23%	\$ 2,240,978,920	80.04%
2024 Abstract Totals	11,600	100.00%	\$ 2,799,843,070	100.00%

<u>Personal Property Schedules</u>	<u>Schedules</u>	<u>Value</u>	<u>Exemptions</u>	<u>Value Exempted</u>
Commercial	436	\$ 23,395,337	0	\$ 0
Agricultural	929	\$ 86,833,106	0	\$ 0
Total	1365	\$110,228,443	0	\$ 0

2024-2025 Proposed Budget

Assessor Budget-\$ 353,261.23
 Re-Appraisal Budget-\$ 23,600.00
 Total- \$376,861.23

2024 Form 425-Calamity- 8 application accepted/home destroyed by fire March 24/April 16 2024, Snow Storm Jan 12,2024, Flooding June 21, 2024
2024 COV Notices Mailed by first class mail- 4,399
2024 Form 422 Protest- 28 protests filed, 1 late filing July 17, 2024

Staff

1 Assessor
1 Deputy Assessor
4 Full Time Clerk/Appraisers May 6 '24 1 new employee hired. July 31, '24 Assessor Monica retired. Aug 1, '24 Deputy Assessor Christa was sworn in as Assessor to finish Monica's term, Aug 12, '24 new Deputy Assessor Kylee sworn in.

All general staff functions are performed by everyone in the office. Clerks have their specific job they are in charge of but all general functions are shared. This makes all help accessible at all times to any customer. The Assessor prepares the reports. Newly appointed Deputy Assessor Kylee is in charge of GIS mapping, organizing

review work, Homestead Exemptions and educating the clerks and helps with other tasks.

Contract Appraiser

No appraisers on contract.

EagleView Technologies has flown the county in March 2024. Imagery uploaded in April 2024.

Computer Vendor

MIPS was implemented in May 2023, many files have been corrected from conversion. Continued checks are still being made.

GIS

GIS Workshop

Training

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

2024 R & O Statistics

Property Class	Median	COD	PRD
Residential	93.51%	13.32	104.86
Commercial	94.23%	15.55	105.16
Agricultural	69.34%	25.71	106.74

3 Year Appraisal Plan

Current 2024

Residential

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

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

Rural- Organization for the rural review began July 1st. Rural farm reviews will be organized by market areas and plans set forth for a major review, normally taking 3 years to complete. We are starting in the Eastern part of the county, which is market areas 1 & 3. Desktop review was started by viewing the aerial flights taken by EagleView in March, August 5th started the physical review to get updated photos. Implementation of review and updated pricing will be placed on 2025 tax roll for market area 1 & 3. The rural review is so difficult to undertake because of the miles and miles of roads that do not go through. Last reviews included hiring outside of the office because of not enough employees to maintain the office work and also to be available every day to go out and review. The old process of hiring outside help, appears very slim in happening now for the next review, according to our board of supervisors. We are not a county of through roads in the western and middle sections of the county. Rural questionnaires will be mailed as needed when no one is home at time of physical review, door knockers are left to inform property owners of our review and they have called in to go over stats. Yearly maintenance will include sale review and pickup work. Sale review, for the rural homes (and buildings), includes questionnaires, telephone calls &/or physical inspection of the property. We make all efforts to talk to either the buyer, the seller or the realtor. All building permits and information statements are physically reviewed. Sale review includes either a physical inspection of the property and/or questionnaires, telephone calls or physical inspection of the property. We make all efforts to contact either the buyer or the

seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Commercial

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

Agricultural

A market analysis of agricultural sales by land classification groupings was conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, using all information collected. My liaison is kept up to date. This year market area #1 had increases in all classes, grass increased 50%, dry increased 30% and irrigation 21%. Market area #2 grass increased 25%, dry increased 15% and irrigation increased 30%. Market area #3 grass increased 50%, dry increased 30% and irrigation increased 10% in valuation. Sales review and pickup work will also be completed by the office staff. GIS updates will continue using the new 2024 aerials that were provided to us by EagleView.

Other

Assessor, Deputy Assessor and personnel shall gather all information, transfer and value real estate and personal property pertinent to the valuations of Knox County. Duties include gathering all personal property by printing and mailing postcards to all individuals for the May 1 deadline; preparing each personal property with data entry; printing and mailing homestead exemptions to the individuals and working with the persons to help them file their returns; transferring all homestead information to PAD; generate an airport authority report; report exempt property being used by taxable entity; gather and handle all Form 521 sale information and work within preparing rosters and value within each market area, scan all 521's to the PAD; transfer all name changes and and get the required original information into the state department after the sale date; work with attorney's and realtor's on incorrect 521's because the register of deeds say they have to accept right or wrong; set the yearly valuations to meet all state statistical ranges; change property names;

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

2025

Residential

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

Rural- Rural home and farm building review shall continue in market area 2, a major undertaking of the rural areas. Implementation of review and updated pricing will be placed on 2026 tax roll for market area 2. As always, this task can take two or three years plus to complete. Sale review includes either a physical inspection of the property and/or questionnaires, telephone calls or physical inspection of the property. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Commercial - Commercial properties will be identified and prepared for the cyclical review. Somehow, the commercial and rural reviews have landed in the same cyclical review pattern. This did happen after hiring an outside individual to review the rural. At that same time, we reviewed partial commercial on our own, while a company worked on their own time to review the bigger complicated commercials.

They did not return with some of our information until 1.5 years later. Maintenance will be the agenda for all commercial properties. Knox County generally has a low number of commercial sales with many single type sales. Normally it is very hard to compare because of the uniqueness and the small number of properties selling. Sale review includes either a physical inspection of the property and/or questionnaires or telephone calls. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Agricultural

A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, using all information collected. Sale review and pickup work will also be completed by the office staff. GIS updates are continuing.

Other

Assessor, Deputy Assessor and personnel shall gather all information, transfer and value real estate and personal property pertinent to the valuations of Knox County. Duties include gathering all personal property by printing and mailing postcards to all individuals for the May 1 deadline; preparing each personal property with data entry; printing and mailing homestead exemptions to the individuals and working with the persons to help them file their returns; transferring all homestead information to PAD; generate an airport authority report; report exempt property being used by taxable entity; gather and handle all Form 521 sale information and work within preparing rosters and value within each market area, scan all 521's to the PAD; transfer all name changes and get the required original information into the state department after the sale date; work with attorney's and realtor's on incorrect 521's because the register of deeds say they have to accept right or wrong; set the yearly valuations to meet all state statistical ranges; change property names; handle the splits; maintain property record cards; generate yearly record sheets each year after PAD and TERC ok's our valuations; keep mapping up to date, generate valuation change notices, prepare omitted, over and undervalued notices and report to the clerk; hear protests, review and visit each protest sight; prepare copies of the evidence to CBOE; prepare all evidence for the CBOE for TERC cases filed by property owners; keep track of growth and enter in each file; prepare centrally assessed values; generate and compile all valuations and distribute to each entity; certify school valuations; correct sales file roster; prepare charitable exemptions; combine and balance levies; accept and combine levies for the post card bill; generate

the post card bill; combine and balance and enter levies; prepare all property for taxation; prepare Certified Tax List; prepare federal school aid reports for Niobrara and Santee; generate tax roles; prepare tax list corrections; on the cyclical reviews-organize full town and rural door to door reviews every 6 years for each one; prepare updates with FSA records brought in by the producer; work with the local NRD's; update CRP records that producers bring in; maintain the cadastral maps and the GIS.

2026

Residential

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

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

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

Agricultural

A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, by

myself, using all information collected. Sales review and pickup work will also be completed by the office staff. GIS updates are continuing.

Other

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

2027

Residential

Lake/Towns- Yearly appraisal maintenance will be done for the residential lake and city, which includes sale reviews and pickup work. Sale review includes either a

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

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

Commercial

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

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Other

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state department after the sale date; work with attorney's and realtor's on incorrect 521's because the register of deeds say they have to accept right or wrong; set the yearly valuations to meet all state statistical ranges; change property names; handle the splits; maintain property record cards; generate yearly record sheets each year after PAD and TERC ok's our valuations; keep mapping up to date, generate valuation change notices, prepare omitted, over and undervalued notices and report to the clerk; hear protests, review and visit each protest sight; prepare copies of the evidence to CBOE; prepare all evidence for the CBOE for TERC cases filed by property owners; keep track of growth and enter in each file; prepare centrally assessed values; generate and compile all valuations and distribute to each entity; certify school valuations; correct sales file roster; prepare charitable exemptions; combine and balance levies; accept and combine levies for the post card bill; generate the post card bill; combine and balance and enter levies; prepare all property for taxation; prepare Certified Tax List; prepare federal school aid reports for Niobrara and Santee; generate tax roles; prepare tax list corrections; on the cyclical reviews-organize full town and rural door to door reviews every 6 years for each one; prepare updates with FSA records brought in by the producer; work with the local NRD's; update CRP records that producers bring in; maintain the cadastral maps and the GIS.

2028

Residential

Lake- Lake review will be organized and shall begin in the fall of 2028. We will mail out letters first telling them we are coming to review, along with a work sheet of statistics to return or call us and visit about it. Yearly maintenance will include sale reviews, building permits and pickup work. We will continually review each file for accuracy and correct statistics.

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

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

Commercial

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

Agricultural

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

Other

Assessor, Deputy Assessor and personnel shall gather all information, transfer and value real estate and personal property pertinent to the valuations of Knox County. Duties include gathering all personal property by printing and mailing postcards to all individuals for the May 1 deadline; preparing each personal property with data entry; printing and mailing homestead exemptions to the individuals and working with the persons to help them file their returns; transferring all homestead information to PAD; generate an airport authority report; report exempt property being used by taxable entity; gather and handle all Form 521 sale information and work within preparing rosters and value within each market area, scan all 521's to the PAD; transfer all name changes and get the required original information into the state department after the sale date; work with attorney's and realtor's on incorrect 521's because the register of deeds say they have to accept right or wrong; set the yearly valuations to meet all state statistical ranges; change property names; handle the splits; maintain property record cards; generate yearly record sheets each year after PAD and TERC ok's our valuations; keep mapping up to date, generate valuation change notices, prepare omitted, over and undervalued notices and report to the clerk; hear protests, review and visit each protest sight; prepare copies of the evidence to CBOE; prepare all evidence for the CBOE for TERC cases filed by property owners; keep track of growth and enter in each file; prepare centrally assessed values; generate and compile all valuations and distribute to each entity; certify school valuations; correct sales file roster; prepare charitable exemptions; combine and balance levies; accept and combine levies for the post card bill; generate the post card bill; combine and balance and enter levies; prepare all property for

taxation; prepare Certified Tax List; prepare federal school aid reports for Niobrara and Santee; generate tax roles; prepare tax list corrections; on the cyclical reviews-organize full town and rural door to door reviews every 6 years for each one; prepare updates with FSA records brought in by the producer; work with the local NRD's; update CRP records that producers bring in; maintain the cadastral maps and the GIS.

	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
<u>Residential</u>	Finalize Town Implement town Market Analysis Start rural resi	Market analysis Implement Partial Rural Continue rural	Market Analysis Implement Partial Rural	Market Analysis	Market Analysis Start Lake
<u>Commercial</u>	Market Analysis	Market Analysis	Market Analysis Organize commercial	Market Analysis Continue commercial	Market Analysis Implement Comm
<u>Agricultural</u>	GIS Updates Aerial Updates Start Rural Market Analysis	GIS Updates Aerial Updates Implement Partial Rural Market Analysis	GIS Updates Aerial Updates Continue Rural Implement Partial Rural Market Analysis	GIS Updates Aerial Updates Market Analysis	GIS Updates Aerial Updates Market Analysis

Christa M Beckmann
Assessor

Knox County Assessor
PO Box 87
Center, Nebraska 68724-0087
Phone: 402-288-5601 * Fax: 402-288-5602
Email: assessor@knoxcountyne.gov

Kylee Kracht
Deputy

March 1, 2025

KNOX COUNTY

2025 Methodology for Special Value

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



Christa M Beckmann
Knox County Assessor

Knox County accepted applications in March of 2012.

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

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