

NEBRASKA

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DEPARTMENT OF REVENUE

**2026 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

FILLMORE COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

The 2026 Reports and Opinions of the Property Tax Administrator have been compiled for Fillmore County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Fillmore County.

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Melissa Houchin, Fillmore County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

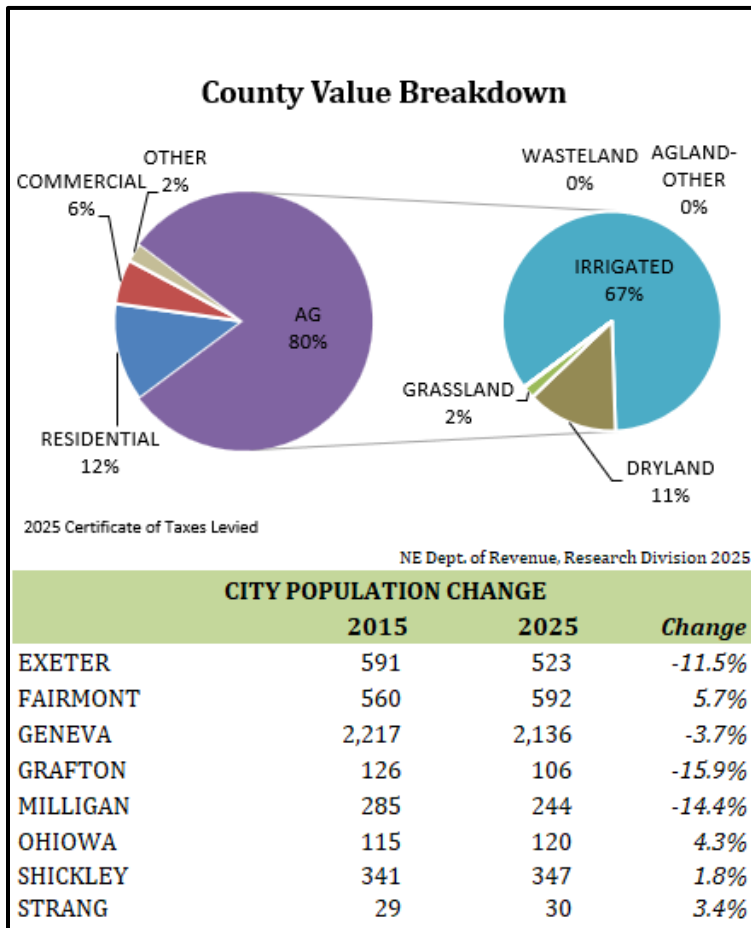
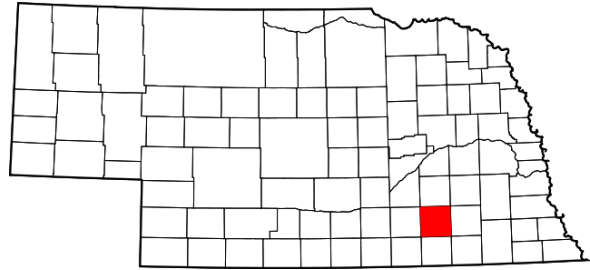
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 575 square miles, Fillmore County has 5,512 residents, a slight population decrease from the 2020 U.S. Census.¹ The report indicates that 80% of county housing is owner occupied and 89% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$124,330.²



The majority of the commercial properties in Fillmore County are located in and around Geneva, the county seat. According to the latest information available from the U.S. Census Bureau, there are 206 employer establishments with a total employment figure of 1,741. This represents a slight increase in total employment from 2022-2023.¹

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

¹ *QuickFacts Fillmore County, Nebraska.* (n.d.). U.S. Census Bureau Quick Facts: United States. Retrieved March 3, 2026, from <https://www.census.gov/quickfacts/fact/table/fillmorecountynebraska>

² *Average residential value.* (2025). 2025 Average Residential Value, Neb. Rev. Stat. § 77-3506.02. Retrieved March 3, 2026, from <https://revenue.nebraska.gov/sites/default/files/doc/pad/homestead/2025%20Average%20Res%20Value.pdf>

2026 Residential Correlation for Fillmore County

Assessment Practices & Actions

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

The sales usability ratio for Fillmore County is below the statewide average. However, upon review of sales, it was determined that all arm’s-length transactions were used for measurement purposes.

The Fillmore County Assessor uses six valuation groups that are based on assessor location, with small villages of similar economic condition being grouped into Valuation Groups 5. For the six-year inspection and review cycle, the Fillmore County Assessor is current. To complete the review cycle, the county utilizes physical inspections. The Fillmore County Assessor does have a written Valuation Methodology on file.

2026 Residential Assessment Details for Fillmore County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Geneva	2024	2023	2024	2024	
2	Exeter	2025*	2023*	2024	2025*	
3	Fairmont	2025*	2023*	2024	2025*	
4	Shickley & Shickley sub	2025*	2023*	2024	2025*	
5	Grafton, Milligan, Ohioa and Strang	2021-2023	2021	2023	2023	20% increase to land and improvements in Grafton and Milligan
6	Rural Res	2025*	2023*	2025*	2025*	
Additional comments: All Permit/Pick-up work was done						
*assessment action for current year						

Description of Analysis

There are 107 qualified sales in the statistical profile for the residential class. The overall statistics show all measures of central tendency as well as both qualitative statistics within the acceptable range. Review of valuation groups show they all have medians within the acceptable range except Valuation Group 5. Valuation Group 5 has a small sample with 8 sales and a high COD and PRD; the median comes from two sales of 53% and 67%, the array around the median is 52% - 80%, indicating that there is significant dispersion in this small sample as reflected by the COD. A substat of Valuation Group 5 can be found in the appendix and shows the disparity. The county assessor increased Grafton and Milligan 20%, to bring this valuation group closer to market value. A reappraisal of this area is expected for the next assessment year. Valuation Groups 2, 3, 4, and 6 have very low COD’s, but appear to have been reappraised and have similar changes in sold and

2026 Residential Correlation for Fillmore County

unsold. The low COD's in Valuation Groups 2, 3, 4, and 6 are attributable to the county assessor's practice of stratifying small samples of sales to adjust depreciation by valuation group. The median by study period year does display a normal market trend, suggesting that sales were not selectively reappraised

Review of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) reflect the reported assessment actions.

Equalization and Quality of Assessment

A review of the statistics, along with all other information available, and the assessment practices suggest that assessments within the county are valued within the acceptable range and therefore are considered equalized. The quality of assessment of the residential property in Fillmore County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	62	93.13	92.88	92.07	09.95	100.88
2	16	96.08	95.54	95.57	02.59	99.97
3	6	92.80	92.84	92.77	01.61	100.08
4	11	96.50	96.52	97.50	03.13	98.99
5	8	60.40	72.61	59.12	39.54	122.82
6	4	99.35	99.03	97.11	06.54	101.98
<u> ALL </u>	107	93.81	92.36	91.89	09.72	100.51

Level of Value

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

2026 Commercial Correlation for Fillmore County

Assessment Practices & Actions

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

The commercial sales usability ratio for Fillmore County is below the statewide average. However, upon review of sales, it was determined that all arm’s-length sales were made available for measurement purposes.

Fillmore County has six valuation groups that stratified keep the largest towns and villages in separate valuation groups, and combines the smallest villages based on similar economic conditions. However, there are so few commercial sales in Fillmore County that only the overall class can be analyzed for measurement purposes. The county assessor is current with the six-year inspection and review cycle. To complete the review cycle, the county utilizes physical inspections.

2026 Commercial Assessment Details for Fillmore County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Geneva	2024	2023	2024	2024	
2	Exeter	2024	2023	2021	2024	
3	Fairmont	2024	2023	2021	2024	
4	Shickley & Shickley	2024	2023	2024	2024	
5	Grafton, Milligan, Iowa and Strang	2024	2023	2023	2024	
6	Rural Res	2024	2023	2023	2024	
Additional comments: All Permit/Pick-up work was done						
* = assessment action for current year						

Description of Analysis

The statistical sample for the commercial class consists of 13 qualified sales. The overall statistics show all three measures of central tendency and both qualitative statistics within the acceptable range. There are too few sales to analyze by valuation group.

Review of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) reflects the reported assessment actions.

2026 Commercial Correlation for Fillmore County

Equalization and Quality of Assessment

A review of the statistics and the assessment practices suggest that assessments within the county are valued uniformly and are therefore equalized. The quality of the assessment of the commercial property in Fillmore County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	7	100.97	101.09	96.50	11.87	104.76
2	2	95.09	95.09	97.35	03.33	97.68
3	1	110.67	110.67	110.67	00.00	100.00
4	1	85.76	85.76	85.76	00.00	100.00
5	1	93.16	93.16	93.16	00.00	100.00
6	1	89.11	89.11	89.11	00.00	100.00
<u> ALL </u>	13	98.26	98.19	96.49	10.44	101.76

Level of Value

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

2026 Agricultural Correlation for Fillmore County

Assessment Practices & Actions

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

The sales usability ratio for Fillmore County is below the statewide average. However, upon review of sales, it was determined that all sales available arm’s-length transactions were utilized for measurement purposes.

For market areas, Fillmore County has two market areas that are stratified based on the availability of ground water for irrigation. The county assessor is current with the six-year inspection and review cycle. To complete the review cycle, the county utilizes physical inspections.

2026 Agricultural Assessment Details for Fillmore County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2025*	2023*	2025*	2025*	
AB DW	Agricultural dwellings	2025*	2023*	2025*	2025*	
<u>Additional comments:</u>						
* = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	Majority of county	2025*	Irrigated, dryland and grassland all increased 10%
2	Small areas without groundwater	2025*	Irrigated, dryland and grassland all increased 10%
<u>Additional comments:</u> Land use changes were made based on permits from the NRD and FSA maps brought in by taxpayers.			
* = assessment action for current year			

Description of Analysis

The statistical sample for the agricultural class consists of 48 qualified sales. The overall statistics show all three measures of central tendency as well as the COD within the acceptable range. Both market areas have medians within the acceptable range. Analysis of the 80% Majority Land Use (MLU) show only irrigated land and dry land subclasses have sales and both have medians within the acceptable range. Review of the average acre value comparison chart supports that agricultural land values are comparable to the adjoining counties.

2026 Agricultural Correlation for Fillmore County

Review of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) reflect the reported assessment actions.

Filmore County has a school bond subject to a 50% assessment pursuant to LB2. A substat of the school district statistics can be found in the appendix of this report and contains 17 qualified sales within the school district and reflects a median of 45%. Review of assessed values in the county does support that valuations were reduced as required.

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

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	31	72.13	73.64	72.06	13.89	102.19
1	31	72.13	73.64	72.06	13.89	102.19
<u>Dry</u>						
County	9	71.42	70.98	69.14	11.20	102.66
1	2	71.52	71.52	68.83	08.49	103.91
2	7	71.42	70.82	69.24	11.97	102.28
<u>ALL</u>	48	70.39	72.43	71.36	12.74	101.50

Level of Value

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

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

A review of agricultural land value in Fillmore County in school districts that levy taxes to pay the principal or interest on bonds approved by a vote of the people indicates that the assessed values used were proportionately reduced from all other agricultural land values in the county by a factor of 34%. Therefore, it is the opinion of the Property Tax Administrator that the level of value of agricultural land for school bond valuation in Fillmore County is 45%.

2026 Opinions of the Property Tax Administrator for Fillmore County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	98	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	Meets generally accepted mass appraisal techniques.	No recommendation.
School Bond Value Agricultural Land	45	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, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Fillmore County

Residential Real Property - Current

Number of Sales	107	Median	93.81
Total Sales Price	\$17,780,847	Mean	92.36
Total Adj. Sales Price	\$17,780,847	Wgt. Mean	91.89
Total Assessed Value	\$16,337,935	Average Assessed Value of the Base	\$110,022
Avg. Adj. Sales Price	\$166,176	Avg. Assessed Value	\$152,691

Confidence Interval - Current

95% Median C.I	92.66 to 95.45
95% Wgt. Mean C.I	89.51 to 94.26
95% Mean C.I	89.21 to 95.51
% of Value of the Class of all Real Property Value in the County	11.36
% of Records Sold in the Study Period	3.49
% of Value Sold in the Study Period	4.85

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	83	95	95.33
2024	91	93	93.38
2023	121	95	94.52
2022	133	95	94.81

2026 Commission Summary for Fillmore County

Commercial Real Property - Current

Number of Sales	13	Median	98.26
Total Sales Price	\$1,150,600	Mean	98.19
Total Adj. Sales Price	\$1,150,600	Wgt. Mean	96.49
Total Assessed Value	\$1,110,235	Average Assessed Value of the Base	\$258,951
Avg. Adj. Sales Price	\$88,508	Avg. Assessed Value	\$85,403

Confidence Interval - Current

95% Median C.I	89.11 to 110.67
95% Wgt. Mean C.I	81.66 to 111.32
95% Mean C.I	89.95 to 106.43
% of Value of the Class of all Real Property Value in the County	5.14
% of Records Sold in the Study Period	2.21
% of Value Sold in the Study Period	0.73

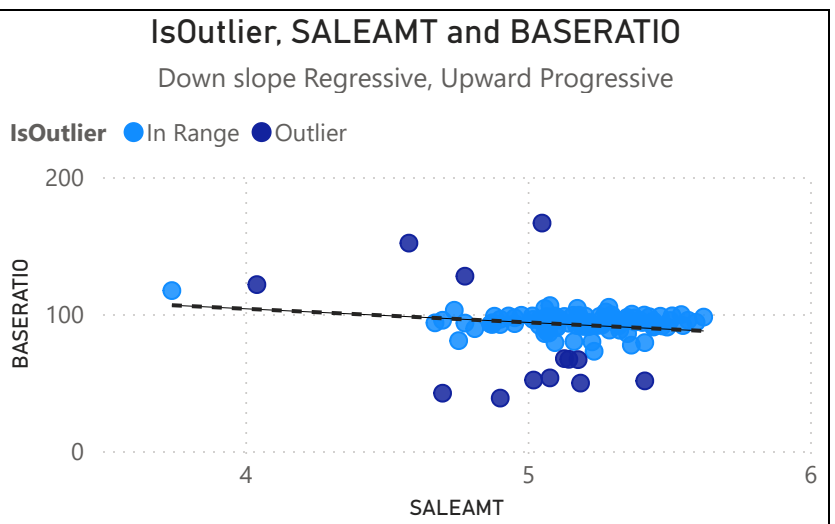
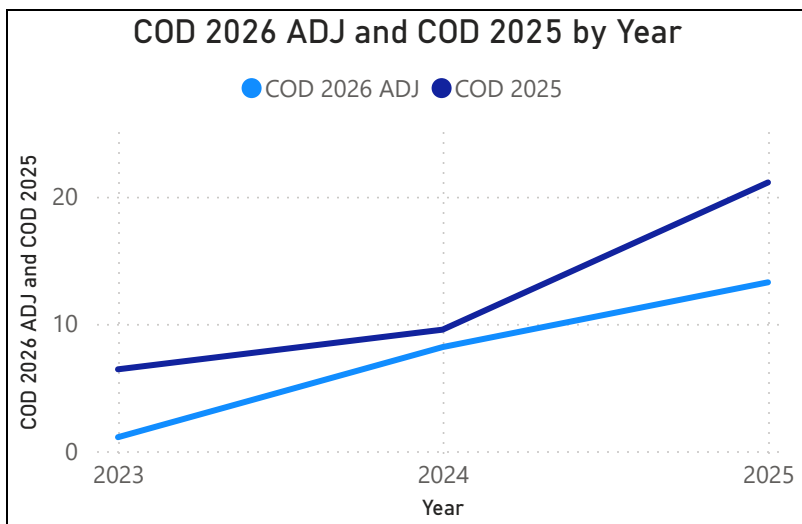
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	19	98	98.26
2024	12	100	92.42
2023	23	94	93.79
2022	29	93	92.75

Fillmore Residential Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	62	93.13	93.00	0.14%	92.88	89.75	3.49%	92.07	89.92	2.39%
2	16	96.07	82.67	16.21%	95.54	79.95	19.50%	95.57	76.62	24.73%
3	6	92.80	70.81	31.04%	92.84	70.52	31.65%	92.77	70.06	32.42%
4	11	96.50	77.12	25.12%	96.52	82.84	16.52%	97.50	85.14	14.51%
5	8	60.39	49.75	21.38%	72.61	58.16	24.84%	59.12	43.87	34.76%
6	4	99.35	79.54	24.90%	99.03	77.50	27.77%	97.11	72.81	33.37%
Total	107	93.81	90.56	3.59%	92.36	83.68	10.38%	91.89	83.28	10.34%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	62	9.95	8.25	20.67%	100.88	99.81	1.07%	42.19	42.19	0.00%	166.36	104.03	59.92%
2	16	2.59	15.94	-83.75%	99.96	104.34	-4.19%	85.71	40.74	110.40%	99.07	103.10	-3.91%
3	6	1.61	11.83	-86.40%	100.08	100.66	-0.58%	90.71	59.94	51.35%	96.27	80.51	19.58%
4	11	3.13	14.82	-78.87%	99.00	97.30	1.75%	90.46	59.65	51.65%	104.14	119.92	-13.16%
5	8	39.53	47.24	-16.31%	122.81	132.58	-7.37%	38.61	29.50	30.90%	121.45	102.45	18.54%
6	4	6.54	24.36	-73.16%	101.98	106.44	-4.20%	91.27	50.60	80.37%	106.14	100.31	5.80%
Total	107	9.72	14.31	-32.06%	100.52	100.48	0.04%	38.61	29.50	30.90%	166.36	119.92	38.73%



**30 Fillmore
RESIDENTIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 107
 Total Sales Price : 17,780,847
 Total Adj. Sales Price : 17,780,847
 Total Assessed Value : 16,337,935
 Avg. Adj. Sales Price : 166,176
 Avg. Assessed Value : 152,691

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 92
 COD : 09.72
 PRD : 100.51

COV : 17.98
 STD : 16.61
 Avg. Abs. Dev : 09.12
 MAX Sales Ratio : 166.36
 MIN Sales Ratio : 38.61

95% Median C.I. : 92.66 to 95.45
 95% Wgt. Mean C.I. : 89.51 to 94.26
 95% Mean C.I. : 89.21 to 95.51

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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-23 To 31-DEC-23	6	96.33	96.15	96.50	01.08	99.64	93.23	97.74	93.23 to 97.74	193,958	187,169	
01-JAN-24 To 31-MAR-24	7	98.39	97.94	93.90	07.24	104.30	79.96	121.45	79.96 to 121.45	124,410	116,824	
01-APR-24 To 30-JUN-24	16	94.60	97.93	95.08	06.42	103.00	88.17	151.74	91.66 to 98.29	168,875	160,559	
01-JUL-24 To 30-SEP-24	15	93.92	98.09	96.23	09.81	101.93	67.44	166.36	91.55 to 99.32	176,193	169,555	
01-OCT-24 To 31-DEC-24	23	93.38	92.32	92.12	08.03	100.22	38.61	127.59	90.47 to 97.09	150,310	138,467	
01-JAN-25 To 31-MAR-25	7	93.79	94.26	94.86	07.90	99.37	79.10	104.91	79.10 to 104.91	180,571	171,292	
01-APR-25 To 30-JUN-25	15	88.26	81.08	85.13	14.67	95.24	42.19	99.56	66.92 to 93.90	173,647	147,826	
01-JUL-25 To 30-SEP-25	18	94.67	87.93	87.26	13.03	100.77	49.56	117.09	80.55 to 97.97	170,861	149,095	
<u>Study Yrs</u>												
01-OCT-23 To 30-SEP-24	44	95.44	97.74	95.58	07.17	102.26	67.44	166.36	93.23 to 97.23	167,716	160,297	
01-OCT-24 To 30-SEP-25	63	92.37	88.61	89.27	11.40	99.26	38.61	127.59	90.47 to 95.21	165,100	147,379	
<u>Calendar Yrs</u>												
01-JAN-24 To 31-DEC-24	61	93.92	95.85	94.23	08.17	101.72	38.61	166.36	92.68 to 95.88	158,572	149,423	
<u>ALL</u>	107	93.81	92.36	91.89	09.72	100.51	38.61	166.36	92.66 to 95.45	166,176	152,691	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	62	93.13	92.88	92.07	09.95	100.88	42.19	166.36	91.54 to 95.42	169,097	155,691	
2	16	96.08	95.54	95.57	02.59	99.97	85.71	99.07	93.81 to 98.56	178,575	170,666	
3	6	92.80	92.84	92.77	01.61	100.08	90.71	96.27	90.71 to 96.27	140,000	129,878	
4	11	96.50	96.52	97.50	03.13	98.99	90.46	104.14	92.68 to 101.48	169,841	165,588	
5	8	60.40	72.61	59.12	39.54	122.82	38.61	121.45	38.61 to 121.45	107,813	63,741	
6	4	99.35	99.03	97.11	06.54	101.98	91.27	106.14	N/A	217,225	210,945	
<u>ALL</u>	107	93.81	92.36	91.89	09.72	100.51	38.61	166.36	92.66 to 95.45	166,176	152,691	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	107	93.81	92.36	91.89	09.72	100.51	38.61	166.36	92.66 to 95.45	166,176	152,691	
06												
07												
<u>ALL</u>	107	93.81	92.36	91.89	09.72	100.51	38.61	166.36	92.66 to 95.45	166,176	152,691	

**30 Fillmore
RESIDENTIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2023 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 107
 Total Sales Price : 17,780,847
 Total Adj. Sales Price : 17,780,847
 Total Assessed Value : 16,337,935
 Avg. Adj. Sales Price : 166,176
 Avg. Assessed Value : 152,691

MEDIAN : 94
 WGT. MEAN : 92
 MEAN : 92
 COD : 09.72
 PRD : 100.51

COV : 17.98
 STD : 16.61
 Avg. Abs. Dev : 09.12
 MAX Sales Ratio : 166.36
 MIN Sales Ratio : 38.61

95% Median C.I. : 92.66 to 95.45
 95% Wgt. Mean C.I. : 89.51 to 94.26
 95% Mean C.I. : 89.21 to 95.51

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	2	119.27	119.27	120.00	01.83	99.39	117.09	121.45	N/A	8,250	9,900
Less Than 30,000	2	119.27	119.27	120.00	01.83	99.39	117.09	121.45	N/A	8,250	9,900
Ranges Excl. Low \$											
Greater Than 4,999	107	93.81	92.36	91.89	09.72	100.51	38.61	166.36	92.66 to 95.45	166,176	152,691
Greater Than 14,999	105	93.79	91.85	91.86	09.39	99.99	38.61	166.36	92.37 to 95.43	169,184	155,411
Greater Than 29,999	105	93.79	91.85	91.86	09.39	99.99	38.61	166.36	92.37 to 95.43	169,184	155,411
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	2	119.27	119.27	120.00	01.83	99.39	117.09	121.45	N/A	8,250	9,900
15,000 TO 29,999											
30,000 TO 59,999	6	94.49	94.36	91.87	23.57	102.71	42.19	151.74	42.19 to 151.74	49,500	45,475
60,000 TO 99,999	14	93.50	93.01	92.56	09.09	100.49	38.61	127.59	92.30 to 98.57	77,562	71,788
100,000 TO 149,999	28	93.81	91.39	91.10	12.54	100.32	51.79	166.36	87.34 to 96.50	123,476	112,492
150,000 TO 249,999	38	93.37	91.36	91.69	06.67	99.64	49.56	104.91	91.45 to 95.88	186,579	171,075
250,000 TO 499,999	19	94.80	91.85	92.38	05.80	99.43	51.18	99.56	91.27 to 97.97	307,061	283,665
500,000 TO 999,999											
1,000,000 +											
ALL	107	93.81	92.36	91.89	09.72	100.51	38.61	166.36	92.66 to 95.45	166,176	152,691

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	60	COV :	43.12	95% Median C.I. :	38.61 to 121.45
Total Sales Price :	862,500	Wgt. Mean :	59	STD :	31.31	95% Wgt. Mean C.I. :	46.31 to 71.94
Total Adj. Sales Price :	862,500	Mean :	73	Avg. Abs. Dev :	23.88	95% Mean C.I. :	46.43 to 98.79
Total Assessed Value :	509,925						
Avg. Adj. Sales Price :	107,813	COD :	39.54	MAX Sales Ratio :	121.45		
Avg. Assessed Value :	63,741	PRD :	122.82	MIN Sales Ratio :	38.61		

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>											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024	2	100.71	100.71	82.86	20.60	121.54	79.96	121.45	N/A	78,500	65,048
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024	1	67.44	67.44	67.44		100.00	67.44	67.44	N/A	135,000	91,040
10/01/2024 To 12/31/2024	1	38.61	38.61	38.61		100.00	38.61	38.61	N/A	80,000	30,890
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025	1	51.79	51.79	51.79		100.00	51.79	51.79	N/A	105,000	54,375
07/01/2025 To 09/30/2025	3	53.35	73.87	52.80	41.18	139.91	51.18	117.09	N/A	128,500	67,842
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	3	79.96	89.62	75.73	22.51	118.34	67.44	121.45	N/A	97,333	73,712
10/01/2024 To 09/30/2025	5	51.79	62.40	50.62	31.15	123.27	38.61	117.09	N/A	114,100	57,758
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	4	73.70	76.87	67.75	32.35	113.46	38.61	121.45	N/A	93,000	63,006
<u>ALL</u>											
10/01/2023 To 09/30/2025	8	60.40	72.61	59.12	39.54	122.82	38.61	121.45	38.61 to 121.45	107,813	63,741

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
5	8	60.40	72.61	59.12	39.54	122.82	38.61	121.45	38.61 to 121.45	107,813	63,741
<u>ALL</u>											
10/01/2023 To 09/30/2025	8	60.40	72.61	59.12	39.54	122.82	38.61	121.45	38.61 to 121.45	107,813	63,741

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	60	COV :	43.12	95% Median C.I. :	38.61 to 121.45
Total Sales Price :	862,500	Wgt. Mean :	59	STD :	31.31	95% Wgt. Mean C.I. :	46.31 to 71.94
Total Adj. Sales Price :	862,500	Mean :	73	Avg. Abs. Dev :	23.88	95% Mean C.I. :	46.43 to 98.79
Total Assessed Value :	509,925						
Avg. Adj. Sales Price :	107,813	COD :	39.54	MAX Sales Ratio :	121.45		
Avg. Assessed Value :	63,741	PRD :	122.82	MIN Sales Ratio :	38.61		

What IF

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
01	8	60.40	72.61	59.12	39.54	122.82	38.61	121.45	38.61 to 121.45	107,813	63,741
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	8	60.40	72.61	59.12	39.54	122.82	38.61	121.45	38.61 to 121.45	107,813	63,741

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	8	Median :	60	COV :	43.12	95% Median C.I. :	38.61 to 121.45
Total Sales Price :	862,500	Wgt. Mean :	59	STD :	31.31	95% Wgt. Mean C.I. :	46.31 to 71.94
Total Adj. Sales Price :	862,500	Mean :	73	Avg. Abs. Dev :	23.88	95% Mean C.I. :	46.43 to 98.79
Total Assessed Value :	509,925						
Avg. Adj. Sales Price :	107,813	COD :	39.54	MAX Sales Ratio :	121.45		
Avg. Assessed Value :	63,741	PRD :	122.82	MIN Sales Ratio :	38.61		

What IF

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
Less Than 5,000											
Less Than 15,000	2	119.27	119.27	120.00	01.83	99.39	117.09	121.45	N/A	8,250	9,900
Less Than 30,000	2	119.27	119.27	120.00	01.83	99.39	117.09	121.45	N/A	8,250	9,900
<u>__ Ranges Excl. Low \$ __</u>											
Greater Than 4,999	8	60.40	72.61	59.12	39.54	122.82	38.61	121.45	38.61 to 121.45	107,813	63,741
Greater Than 15,000	6	52.57	57.06	57.93	18.76	98.50	38.61	79.96	38.61 to 79.96	141,000	81,688
Greater Than 30,000	6	52.57	57.06	57.93	18.76	98.50	38.61	79.96	38.61 to 79.96	141,000	81,688
<u>__ Incremental Ranges __</u>											
0 TO 4,999											
5,000 TO 14,999	2	119.27	119.27	120.00	01.83	99.39	117.09	121.45	N/A	8,250	9,900
15,000 TO 29,999											
30,000 TO 59,999											
60,000 TO 99,999	1	38.61	38.61	38.61		100.00	38.61	38.61	N/A	80,000	30,890
100,000 TO 149,999	4	60.40	63.14	64.46	17.50	97.95	51.79	79.96	N/A	126,500	81,543
150,000 TO 249,999											
250,000 TO 499,999	1	51.18	51.18	51.18		100.00	51.18	51.18	N/A	260,000	133,065
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>											
10/01/2023 To 09/30/2025	8	60.40	72.61	59.12	39.54	122.82	38.61	121.45	38.61 to 121.45	107,813	63,741

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

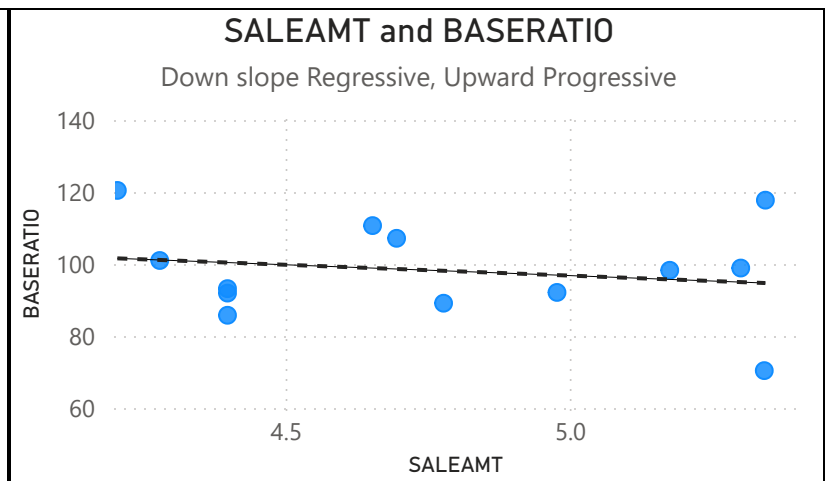
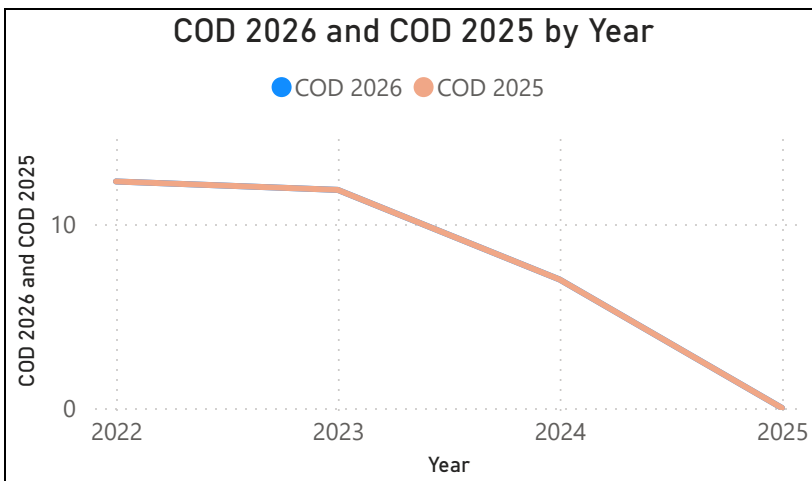
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	5	Total	Increase	0%

What IF

Fillmore Commercial Preliminary Stats Comparison To R&O Stats

VAL GRP	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	7	100.97	100.97	0.00%	101.09	101.09	0.00%	96.50	96.50	0.00%
2	2	95.09	95.09	0.00%	95.09	95.09	0.00%	97.35	97.35	0.00%
3	1	110.67	110.67	0.00%	110.67	110.67	0.00%	110.67	110.67	0.00%
4	1	85.76	85.76	0.00%	85.76	85.76	0.00%	85.76	85.76	0.00%
5	1	93.16	93.16	0.00%	93.16	93.16	0.00%	93.16	93.16	0.00%
6	1	89.11	89.11	0.00%	89.11	89.11	0.00%	89.11	89.11	0.00%
Total	13	98.26	98.26	0.00%	98.19	98.19	0.00%	96.49	96.49	0.00%

VAL GRP	Count	COD			PRD			MIN			MAX		
		R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change	R&O Stats	Prelim Stats	Percent Change
1	7	11.88	11.88	0.00%	104.76	104.76	0.00%	70.38	70.38	0.00%	120.44	120.44	0.00%
2	2	3.33	3.33	0.00%	97.68	97.68	0.00%	91.92	91.92	0.00%	98.26	98.26	0.00%
3	1	0.00	0.00	0.00%	100.00	100.00	0.00%	110.67	110.67	0.00%	110.67	110.67	0.00%
4	1	0.00	0.00	0.00%	100.00	100.00	0.00%	85.76	85.76	0.00%	85.76	85.76	0.00%
5	1	0.00	0.00	0.00%	100.00	100.00	0.00%	93.16	93.16	0.00%	93.16	93.16	0.00%
6	1	0.00	0.00	0.00%	100.00	100.00	0.00%	89.11	89.11	0.00%	89.11	89.11	0.00%
Total	13	10.44	10.44	0.00%	101.76	101.76	0.00%	70.38	70.38	0.00%	120.44	120.44	0.00%



30 Fillmore
COMMERCIAL

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 13
Total Sales Price : 1,150,600
Total Adj. Sales Price : 1,150,600
Total Assessed Value : 1,110,235
Avg. Adj. Sales Price : 88,508
Avg. Assessed Value : 85,403

MEDIAN : 98
WGT. MEAN : 96
MEAN : 98
COD : 10.44
PRD : 101.76

COV : 13.89
STD : 13.64
Avg. Abs. Dev : 10.26
MAX Sales Ratio : 120.44
MIN Sales Ratio : 70.38

95% Median C.I. : 89.11 to 110.67
95% Wgt. Mean C.I. : 81.66 to 111.32
95% Mean C.I. : 89.95 to 106.43

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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-22 To 31-DEC-22	2	104.83	104.83	115.11	12.32	91.07	91.92	117.73	N/A	123,000	141,583
01-JAN-23 To 31-MAR-23											
01-APR-23 To 30-JUN-23	2	95.71	95.71	97.53	02.66	98.13	93.16	98.26	N/A	87,500	85,338
01-JUL-23 To 30-SEP-23											
01-OCT-23 To 31-DEC-23	2	90.53	90.53	77.22	22.26	117.24	70.38	110.67	N/A	132,500	102,320
01-JAN-24 To 31-MAR-24	1	85.76	85.76	85.76	00.00	100.00	85.76	85.76	N/A	25,000	21,440
01-APR-24 To 30-JUN-24	1	92.11	92.11	92.11	00.00	100.00	92.11	92.11	N/A	95,000	87,500
01-JUL-24 To 30-SEP-24	3	100.97	99.07	97.81	05.95	101.29	89.11	107.14	N/A	42,867	41,930
01-OCT-24 To 31-DEC-24	1	98.88	98.88	98.88	00.00	100.00	98.88	98.88	N/A	200,000	197,755
01-JAN-25 To 31-MAR-25											
01-APR-25 To 30-JUN-25											
01-JUL-25 To 30-SEP-25	1	120.44	120.44	120.44	00.00	100.00	120.44	120.44	N/A	16,000	19,270
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	4	95.71	100.27	107.80	08.08	93.01	91.92	117.73	N/A	105,250	113,460
01-OCT-23 To 30-SEP-24	7	92.11	93.73	85.55	11.40	109.56	70.38	110.67	70.38 to 110.67	73,371	62,767
01-OCT-24 To 30-SEP-25	2	109.66	109.66	100.47	09.83	109.15	98.88	120.44	N/A	108,000	108,513
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	4	95.71	93.12	85.30	11.86	109.17	70.38	110.67	N/A	110,000	93,829
01-JAN-24 To 31-DEC-24	6	95.50	95.66	96.41	06.98	99.22	85.76	107.14	85.76 to 107.14	74,767	72,081
<u>ALL</u>	13	98.26	98.19	96.49	10.44	101.76	70.38	120.44	89.11 to 110.67	88,508	85,403

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	7	100.97	101.09	96.50	11.87	104.76	70.38	120.44	70.38 to 120.44	117,229	113,125
2	2	95.09	95.09	97.35	03.33	97.68	91.92	98.26	N/A	87,500	85,183
3	1	110.67	110.67	110.67	00.00	100.00	110.67	110.67	N/A	45,000	49,800
4	1	85.76	85.76	85.76	00.00	100.00	85.76	85.76	N/A	25,000	21,440
5	1	93.16	93.16	93.16	00.00	100.00	93.16	93.16	N/A	25,000	23,290
6	1	89.11	89.11	89.11	00.00	100.00	89.11	89.11	N/A	60,000	53,465
<u>ALL</u>	13	98.26	98.19	96.49	10.44	101.76	70.38	120.44	89.11 to 110.67	88,508	85,403

**30 Fillmore
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 13
 Total Sales Price : 1,150,600
 Total Adj. Sales Price : 1,150,600
 Total Assessed Value : 1,110,235
 Avg. Adj. Sales Price : 88,508
 Avg. Assessed Value : 85,403

MEDIAN : 98
 WGT. MEAN : 96
 MEAN : 98
 COD : 10.44
 PRD : 101.76

COV : 13.89
 STD : 13.64
 Avg. Abs. Dev : 10.26
 MAX Sales Ratio : 120.44
 MIN Sales Ratio : 70.38

95% Median C.I. : 89.11 to 110.67
 95% Wgt. Mean C.I. : 81.66 to 111.32
 95% Mean C.I. : 89.95 to 106.43

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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	2	81.15	81.15	72.58	13.27	111.81	70.38	91.92	N/A	122,500	88,910
03	10	98.57	99.65	98.19	08.09	101.49	85.76	120.44	89.11 to 110.67	68,460	67,223
04	1	117.73	117.73	117.73	00.00	100.00	117.73	117.73	N/A	221,000	260,185
<u>ALL</u>	<u>13</u>	98.26	98.19	96.49	10.44	101.76	70.38	120.44	89.11 to 110.67	88,508	85,403

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	5	93.16	98.45	96.51	09.39	102.01	85.76	120.44	N/A	22,000	21,233
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	13	98.26	98.19	96.49	10.44	101.76	70.38	120.44	89.11 to 110.67	88,508	85,403
Greater Than 14,999	13	98.26	98.19	96.49	10.44	101.76	70.38	120.44	89.11 to 110.67	88,508	85,403
Greater Than 29,999	8	98.57	98.04	96.49	10.72	101.61	70.38	117.73	70.38 to 117.73	130,075	125,509
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	5	93.16	98.45	96.51	09.39	102.01	85.76	120.44	N/A	22,000	21,233
30,000 TO 59,999	2	108.91	108.91	108.82	01.63	100.08	107.14	110.67	N/A	47,300	51,470
60,000 TO 99,999	2	90.61	90.61	90.95	01.66	99.63	89.11	92.11	N/A	77,500	70,483
100,000 TO 149,999											
150,000 TO 249,999	4	98.57	96.31	96.10	12.16	100.22	70.38	117.73	N/A	197,750	190,041
250,000 TO 499,999											
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>13</u>	98.26	98.19	96.49	10.44	101.76	70.38	120.44	89.11 to 110.67	88,508	85,403

**30 Fillmore
COMMERCIAL**

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 13
 Total Sales Price : 1,150,600
 Total Adj. Sales Price : 1,150,600
 Total Assessed Value : 1,110,235
 Avg. Adj. Sales Price : 88,508
 Avg. Assessed Value : 85,403

MEDIAN : 98
 WGT. MEAN : 96
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 COD : 10.44
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 Avg. Abs. Dev : 10.26
 MAX Sales Ratio : 120.44
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95% Median C.I. : 89.11 to 110.67
 95% Wgt. Mean C.I. : 81.66 to 111.32
 95% Mean C.I. : 89.95 to 106.43

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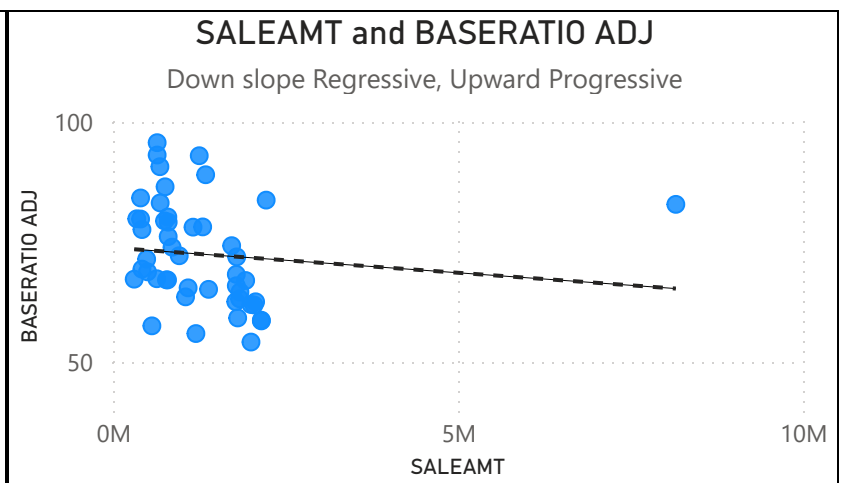
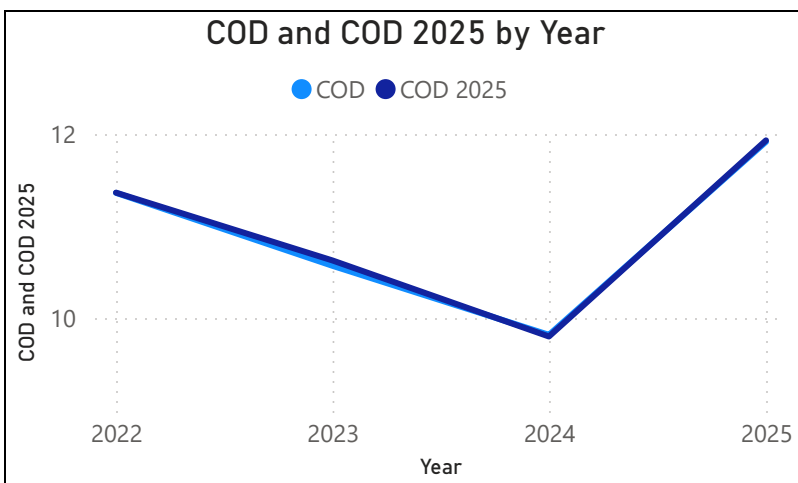
OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	2	90.52	90.52	89.94	01.56	100.64	89.11	91.92	N/A	42,500	38,223
352	1	70.38	70.38	70.38	00.00	100.00	70.38	70.38	N/A	220,000	154,840
353	1	107.14	107.14	107.14	00.00	100.00	107.14	107.14	N/A	49,600	53,140
386	1	98.26	98.26	98.26	00.00	100.00	98.26	98.26	N/A	150,000	147,385
406	3	110.67	109.79	115.50	05.05	95.06	100.97	117.73	N/A	95,000	109,723
426	1	93.16	93.16	93.16	00.00	100.00	93.16	93.16	N/A	25,000	23,290
471	1	120.44	120.44	120.44	00.00	100.00	120.44	120.44	N/A	16,000	19,270
528	2	95.50	95.50	96.70	03.55	98.76	92.11	98.88	N/A	147,500	142,628
582	1	85.76	85.76	85.76	00.00	100.00	85.76	85.76	N/A	25,000	21,440
<u>ALL</u>	13	98.26	98.19	96.49	10.44	101.76	70.38	120.44	89.11 to 110.67	88,508	85,403

Fillmore Agricultural Preliminary Stats Comparison To R&O Stats

MARKET	Count	Median			Mean			Weighted Mean		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	40	70.62	64.13	10.13%	72.94	66.30	10.02%	71.68	65.17	9.99%
2	8	70.10	63.74	9.99%	69.92	63.57	9.99%	68.23	62.03	9.99%
Total	48	70.39	63.91	10.13%	72.43	65.84	10.01%	71.36	64.88	9.99%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	40	12.85	12.90	-0.40%	101.75	101.73	0.02%
2	8	12.07	12.07	-0.00%	102.47	102.47	0.00%
Total	48	12.75	12.80	-0.36%	101.50	101.48	0.02%



30 Fillmore
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 48
Total Sales Price : 63,119,145
Total Adj. Sales Price : 63,119,145
Total Assessed Value : 45,042,835
Avg. Adj. Sales Price : 1,314,982
Avg. Assessed Value : 938,392

MEDIAN : 70
WGT. MEAN : 71
MEAN : 72
COD : 12.74
PRD : 101.50

COV : 14.81
STD : 10.73
Avg. Abs. Dev : 08.97
MAX Sales Ratio : 95.69
MIN Sales Ratio : 54.15

95% Median C.I. : 66.98 to 78.09
95% Wgt. Mean C.I. : 66.54 to 76.19
95% Mean C.I. : 69.39 to 75.47

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-22 To 31-DEC-22	9	79.79	76.78	76.98	11.35	99.74	61.88	95.69	63.16 to 84.17	2,037,804	1,568,791	
01-JAN-23 To 31-MAR-23	6	77.87	76.84	78.19	08.57	98.27	63.57	92.98	63.57 to 92.98	864,783	676,137	
01-APR-23 To 30-JUN-23	3	89.01	83.46	79.87	09.31	104.49	68.26	93.12	N/A	1,256,669	1,003,715	
01-JUL-23 To 30-SEP-23	2	72.83	72.83	73.62	01.94	98.93	71.42	74.24	N/A	1,104,000	812,710	
01-OCT-23 To 31-DEC-23	3	72.13	74.69	73.45	09.73	101.69	65.45	86.50	N/A	903,033	663,280	
01-JAN-24 To 31-MAR-24	7	62.56	68.00	66.27	12.55	102.61	57.53	83.14	57.53 to 83.14	1,352,150	896,045	
01-APR-24 To 30-JUN-24	2	73.55	73.55	73.91	08.55	99.51	67.26	79.83	N/A	326,100	241,020	
01-JUL-24 To 30-SEP-24												
01-OCT-24 To 31-DEC-24	4	66.06	63.79	64.01	04.92	99.66	55.93	67.10	N/A	1,325,201	848,234	
01-JAN-25 To 31-MAR-25	5	67.34	68.48	65.00	11.17	105.35	54.15	80.21	N/A	1,213,902	789,079	
01-APR-25 To 30-JUN-25	6	64.55	69.19	65.10	14.62	106.28	58.56	90.68	58.56 to 90.68	1,485,840	967,260	
01-JUL-25 To 30-SEP-25	1	68.78	68.78	68.78	00.00	100.00	68.78	68.78	N/A	500,500	344,250	
<u>Study Yrs</u>												
01-OCT-22 To 30-SEP-23	20	77.87	77.41	77.31	10.89	100.13	61.88	95.69	69.35 to 83.72	1,475,347	1,140,625	
01-OCT-23 To 30-SEP-24	12	69.58	70.60	68.17	11.76	103.56	57.53	86.50	62.55 to 79.83	1,068,863	728,683	
01-OCT-24 To 30-SEP-25	16	67.04	67.59	64.88	10.20	104.18	54.15	90.68	58.71 to 76.13	1,299,116	842,884	
<u>Calendar Yrs</u>												
01-JAN-23 To 31-DEC-23	14	75.92	77.23	76.99	10.56	100.31	63.57	93.12	68.26 to 89.01	991,129	763,088	
01-JAN-24 To 31-DEC-24	13	66.98	67.56	65.81	09.82	102.66	55.93	83.14	59.18 to 79.14	1,186,004	780,561	
<u>ALL</u>	48	70.39	72.43	71.36	12.74	101.50	54.15	95.69	66.98 to 78.09	1,314,982	938,392	

AREA (MARKET)											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	40	70.63	72.94	71.68	12.86	101.76	54.15	95.69	66.98 to 78.09	1,430,327	1,025,329	
2	8	70.10	69.92	68.23	12.07	102.48	55.93	84.17	55.93 to 84.17	738,257	503,711	
<u>ALL</u>	48	70.39	72.43	71.36	12.74	101.50	54.15	95.69	66.98 to 78.09	1,314,982	938,392	

30 Fillmore
AGRICULTURAL LAND

PAD 2026 R&O Statistics (Using 2026 Values)

Qualified

Date Range: 10/1/2022 To 9/30/2025 Posted on: 1/31/2026

Number of Sales : 48
 Total Sales Price : 63,119,145
 Total Adj. Sales Price : 63,119,145
 Total Assessed Value : 45,042,835
 Avg. Adj. Sales Price : 1,314,982
 Avg. Assessed Value : 938,392

MEDIAN : 70
 WGT. MEAN : 71
 MEAN : 72
 COD : 12.74
 PRD : 101.50

COV : 14.81
 STD : 10.73
 Avg. Abs. Dev : 08.97
 MAX Sales Ratio : 95.69
 MIN Sales Ratio : 54.15

95% Median C.I. : 66.98 to 78.09
 95% Wgt. Mean C.I. : 66.54 to 76.19
 95% Mean C.I. : 69.39 to 75.47

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	12	72.02	72.09	68.12	12.02	105.83	58.56	95.69	61.88 to 80.21	1,466,749	999,159
1	12	72.02	72.09	68.12	12.02	105.83	58.56	95.69	61.88 to 80.21	1,466,749	999,159
Dry											
County	9	71.42	70.98	69.14	11.20	102.66	55.93	84.17	57.53 to 79.79	707,028	488,848
1	2	71.52	71.52	68.83	08.49	103.91	65.45	77.59	N/A	754,500	519,290
2	7	71.42	70.82	69.24	11.97	102.28	55.93	84.17	55.93 to 84.17	693,465	480,151
ALL	48	70.39	72.43	71.36	12.74	101.50	54.15	95.69	66.98 to 78.09	1,314,982	938,392

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	31	72.13	73.64	72.06	13.89	102.19	54.15	95.69	65.14 to 80.21	1,622,023	1,168,855
1	31	72.13	73.64	72.06	13.89	102.19	54.15	95.69	65.14 to 80.21	1,622,023	1,168,855
Dry											
County	9	71.42	70.98	69.14	11.20	102.66	55.93	84.17	57.53 to 79.79	707,028	488,848
1	2	71.52	71.52	68.83	08.49	103.91	65.45	77.59	N/A	754,500	519,290
2	7	71.42	70.82	69.24	11.97	102.28	55.93	84.17	55.93 to 84.17	693,465	480,151
ALL	48	70.39	72.43	71.36	12.74	101.50	54.15	95.69	66.98 to 78.09	1,314,982	938,392

Fillmore County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Fillmore	1	8,610	8,380	8,270	8,155	6,200	7,590	7,365	7,310	8,203
York	1	9,898	9,900	9,100	9,100	n/a	8,694	8,400	8,400	9,583
Seward	1	9,858	9,860	9,196	9,199	8,375	8,373	7,375	6,088	9,122
Saline	3	8,930	8,759	8,759	8,670	8,275	7,225	7,223	6,882	8,574
Jefferson	1	7,600	9,253	9,211	7,054	7,024	n/a	6,210	3,821	8,052
Thayer	1	8,855	8,760	8,475	8,210	7,875	7,625	7,465	7,385	8,336
Nuckolls	1	6,712	6,712	6,029	6,029	n/a	5,966	5,283	5,283	6,252
Clay	1	8,345	8,345	8,220	8,220	n/a	7,915	7,735	7,735	8,230
Hamilton	1	8,488	8,490	8,367	8,399	2,200	8,085	7,875	7,875	8,411
Fillmore	2	8,240	8,010	7,890	7,780	n/a	6,980	6,980	6,920	7,888
Saline	1	5,265	5,265	4,310	4,310	4,255	4,255	4,090	4,090	4,573

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Fillmore	1	4,935	4,820	4,530	4,572	4,420	4,190	4,190	4,080	4,597
York	1	5,900	5,892	5,400	5,400	5,295	n/a	5,300	5,300	5,658
Seward	1	6,600	6,600	6,500	6,500	6,150	6,150	6,150	4,700	6,358
Saline	3	3,675	3,674	3,375	3,335	3,252	3,229	3,226	3,089	3,415
Jefferson	1	5,445	6,584	6,452	4,026	n/a	4,456	2,942	2,601	5,024
Thayer	1	6,000	5,850	5,500	5,275	4,900	4,600	4,420	4,395	5,398
Nuckolls	1	3,142	3,142	2,970	2,970	2,685	2,685	2,628	2,628	2,989
Clay	1	4,275	4,275	3,905	3,905	3,670	3,670	3,545	3,545	4,038
Hamilton	1	5,300	5,300	5,200	5,000	4,800	4,800	4,600	4,600	5,149
Fillmore	2	4,525	4,465	4,405	4,235	4,060	4,060	3,950	3,720	4,352
Saline	1	4,468	4,469	4,350	4,350	4,100	4,079	3,914	3,908	4,310

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Fillmore	1	1,925	1,925	1,815	n/a	n/a	n/a	n/a	n/a	1,883
York	1	1,790	1,754	1,789	1,800	n/a	n/a	n/a	1,400	1,780
Seward	1	2,948	2,950	2,799	n/a	2,800	n/a	n/a	2,400	2,910
Saline	3	1,993	1,995	1,975	1,480	1,846	1,280	1,255	1,304	1,982
Jefferson	1	2,519	2,544	2,505	2,505	n/a	n/a	n/a	2,290	2,517
Thayer	1	1,895	1,895	1,895	n/a	1,895	1,895	n/a	1,895	1,895
Nuckolls	1	1,508	1,508	1,496	1,496	n/a	1,485	1,486	1,485	1,499
Clay	1	1,695	1,695	1,695	1,695	n/a	n/a	n/a	1,580	1,687
Hamilton	1	1,750	1,700	1,650	1,600	1,550	1,500	n/a	1,300	1,697
Fillmore	2	1,925	1,925	1,815	n/a	n/a	n/a	n/a	n/a	1,868
Saline	1	1,992	1,994	1,975	n/a	1,925	1,280	1,255	1,565	1,980

County	Mkt Area	CRP	TIMBER	WASTE
Fillmore	1	1,846	n/a	478
York	1	800	n/a	600
Seward	1	3,022	1,000	350
Saline	3	1,982	516	100
Jefferson	1	n/a	1,215	450
Thayer	1	3,225	850	650
Nuckolls	1	1,312	126	124
Clay	1	1,260	n/a	n/a
Hamilton	1	n/a	n/a	900
Fillmore	2	1,825	n/a	796
Saline	1	1,982	516	100

Source: 2026 Abstract of Assessment, Form 45, Schedule IX and Grass Detail from Schedule XIII.

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

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	17	Median :	45	COV :	12.20	95% Median C.I. :	43.06 to 53.19
Total Sales Price :	31,356,878	Wgt. Mean :	49	STD :	05.78	95% Wgt. Mean C.I. :	25.14 to 72.22
Total Adj. Sales Price :	31,261,878	Mean :	47	Avg.Abs.Dev :	04.36	95% Mean C.I. :	44.39 to 50.33
Total Assessed Value :	15,218,485						
Avg. Adj. Sales Price :	1,838,934	COD :	09.72	MAX Sales Ratio :	59.34		
Avg. Assessed Value :	895,205	PRD :	97.29	MIN Sales Ratio :	39.04		

Printed : 03/19/2026

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2022 To 12/31/2022	5	53.19	49.88	51.92	09.74	96.07	41.25	55.82	N/A	2,921,647	1,517,005
01/01/2023 To 03/31/2023	1	52.10	52.10	52.10		100.00	52.10	52.10	N/A	1,300,000	677,240
04/01/2023 To 06/30/2023	2	52.42	52.42	51.44	13.20	101.91	45.50	59.34	N/A	1,565,004	805,053
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023	1	48.09	48.09	48.09		100.00	48.09	48.09	N/A	865,000	415,970
01/01/2024 To 03/31/2024	2	44.82	44.82	44.83	06.94	99.98	41.71	47.93	N/A	1,786,419	800,868
04/01/2024 To 06/30/2024	1	44.84	44.84	44.84		100.00	44.84	44.84	N/A	307,200	137,740
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024	2	44.69	44.69	44.67	00.09	100.04	44.65	44.73	N/A	1,356,800	606,138
01/01/2025 To 03/31/2025	1	43.06	43.06	43.06		100.00	43.06	43.06	N/A	1,840,000	792,240
04/01/2025 To 06/30/2025	2	41.90	41.90	40.55	06.83	103.33	39.04	44.75	N/A	1,462,500	593,077
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023	8	52.65	50.79	51.86	09.69	97.94	41.25	59.34	41.25 to 59.34	2,379,780	1,234,046
10/01/2023 To 09/30/2024	4	46.39	45.64	45.43	05.11	100.46	41.71	48.09	N/A	1,186,259	538,862
10/01/2024 To 09/30/2025	5	44.65	43.25	42.66	03.31	101.38	39.04	44.75	N/A	1,495,720	638,134
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023	4	50.10	51.26	51.05	08.90	100.41	45.50	59.34	N/A	1,323,752	675,829
01/01/2024 To 12/31/2024	5	44.73	44.77	44.77	02.86	100.00	41.71	47.93	N/A	1,318,727	590,350
<u>ALL</u>											
10/01/2022 To 09/30/2025	17	44.84	47.36	48.68	09.72	97.29	39.04	59.34	43.06 to 53.19	1,838,934	895,205

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	17	Median :	45	COV :	12.20	95% Median C.I. :	43.06 to 53.19
Total Sales Price :	31,356,878	Wgt. Mean :	49	STD :	05.78	95% Wgt. Mean C.I. :	25.14 to 72.22
Total Adj. Sales Price :	31,261,878	Mean :	47	Avg.Abs.Dev :	04.36	95% Mean C.I. :	44.39 to 50.33
Total Assessed Value :	15,218,485						
Avg. Adj. Sales Price :	1,838,934	COD :	09.72	MAX Sales Ratio :	59.34		
Avg. Assessed Value :	895,205	PRD :	97.29	MIN Sales Ratio :	39.04		

Printed : 03/19/2026

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	15	44.75	46.66	48.47	08.69	96.27	39.04	59.34	43.06 to 48.09	1,970,792	955,232
2	2	52.65	52.65	52.35	01.04	100.57	52.10	53.19	N/A	850,000	445,004
<u>ALL</u>											
10/01/2022 To 09/30/2025	17	44.84	47.36	48.68	09.72	97.29	39.04	59.34	43.06 to 53.19	1,838,934	895,205

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
180002											
300001											
300025	16	45.17	47.53	48.78	10.23	97.44	39.04	59.34	43.06 to 53.19	1,904,455	929,052
300054											
480303											
760068											
850047											
850094	1	44.73	44.73	44.73		100.00	44.73	44.73	N/A	790,600	353,653
930083											
930096											
<u>ALL</u>											
10/01/2022 To 09/30/2025	17	44.84	47.36	48.68	09.72	97.29	39.04	59.34	43.06 to 53.19	1,838,934	895,205

AGRICULTURAL - BASE STAT

Type : Qualified

Date Range : 10/01/2022 to 09/30/2025 Posted Before : 01/31/2026

Number of Sales :	17	Median :	45	COV :	12.20	95% Median C.I. :	43.06 to 53.19
Total Sales Price :	31,356,878	Wgt. Mean :	49	STD :	05.78	95% Wgt. Mean C.I. :	25.14 to 72.22
Total Adj. Sales Price :	31,261,878	Mean :	47	Avg.Abs.Dev :	04.36	95% Mean C.I. :	44.39 to 50.33
Total Assessed Value :	15,218,485						
Avg. Adj. Sales Price :	1,838,934	COD :	09.72	MAX Sales Ratio :	59.34		
Avg. Assessed Value :	895,205	PRD :	97.29	MIN Sales Ratio :	39.04		

Printed : 03/19/2026

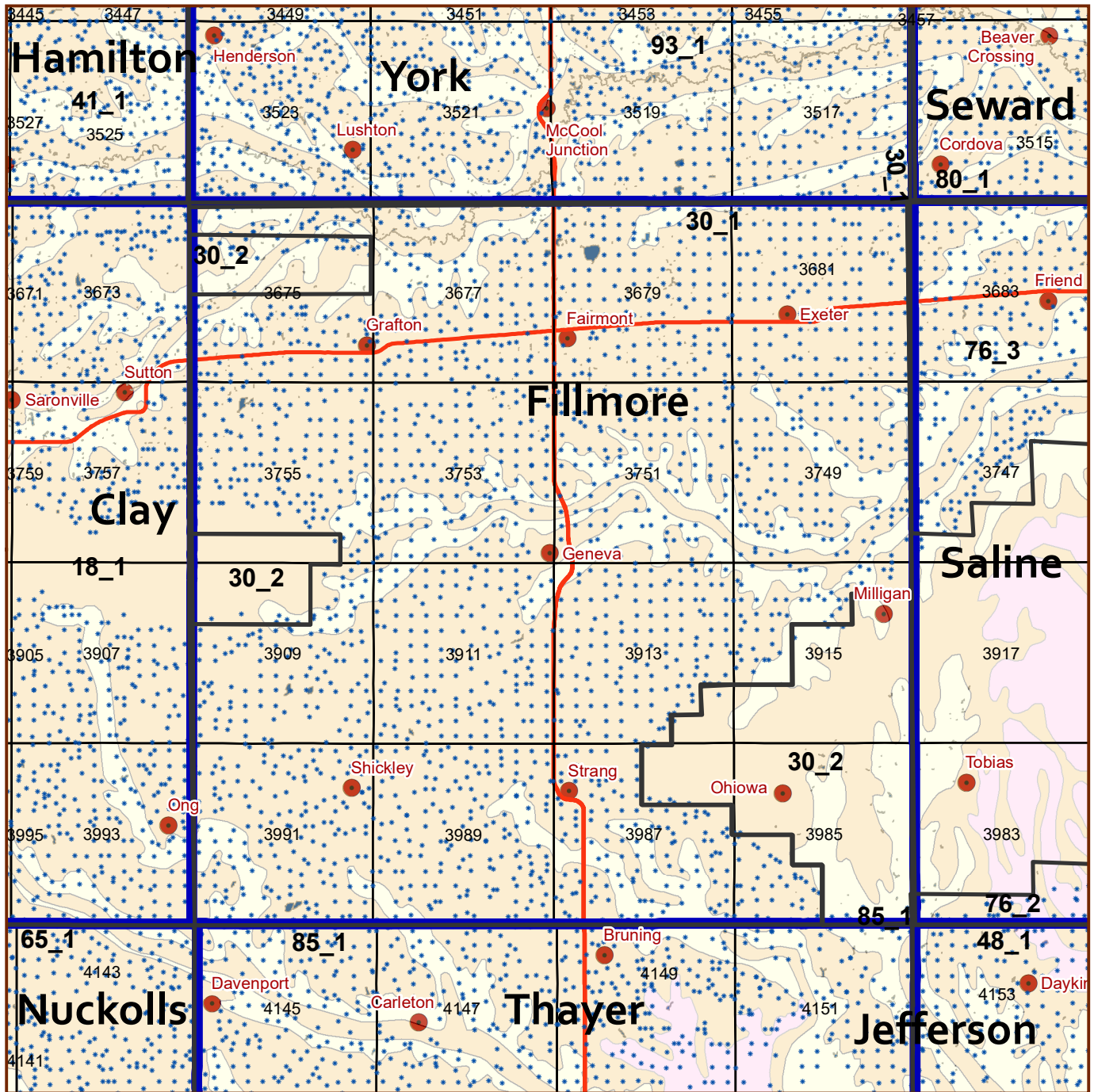
95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	5	44.65	44.19	43.49	07.05	101.61	39.04	48.09	N/A	1,755,039	763,341
1	5	44.65	44.19	43.49	07.05	101.61	39.04	48.09	N/A	1,755,039	763,341
<u>Dry</u>											
County	2	52.65	52.65	52.35	01.04	100.57	52.10	53.19	N/A	850,000	445,004
2	2	52.65	52.65	52.35	01.04	100.57	52.10	53.19	N/A	850,000	445,004
<u>ALL</u>											
10/01/2022 To 09/30/2025	17	44.84	47.36	48.68	09.72	97.29	39.04	59.34	43.06 to 53.19	1,838,934	895,205

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Irrigated</u>											
County	12	45.12	47.38	49.07	10.22	96.56	39.04	59.34	43.06 to 55.23	2,225,003	1,091,811
1	12	45.12	47.38	49.07	10.22	96.56	39.04	59.34	43.06 to 55.23	2,225,003	1,091,811
<u>Dry</u>											
County	2	52.65	52.65	52.35	01.04	100.57	52.10	53.19	N/A	850,000	445,004
2	2	52.65	52.65	52.35	01.04	100.57	52.10	53.19	N/A	850,000	445,004
<u>ALL</u>											
10/01/2022 To 09/30/2025	17	44.84	47.36	48.68	09.72	97.29	39.04	59.34	43.06 to 53.19	1,838,934	895,205

FILLMORE COUNTY



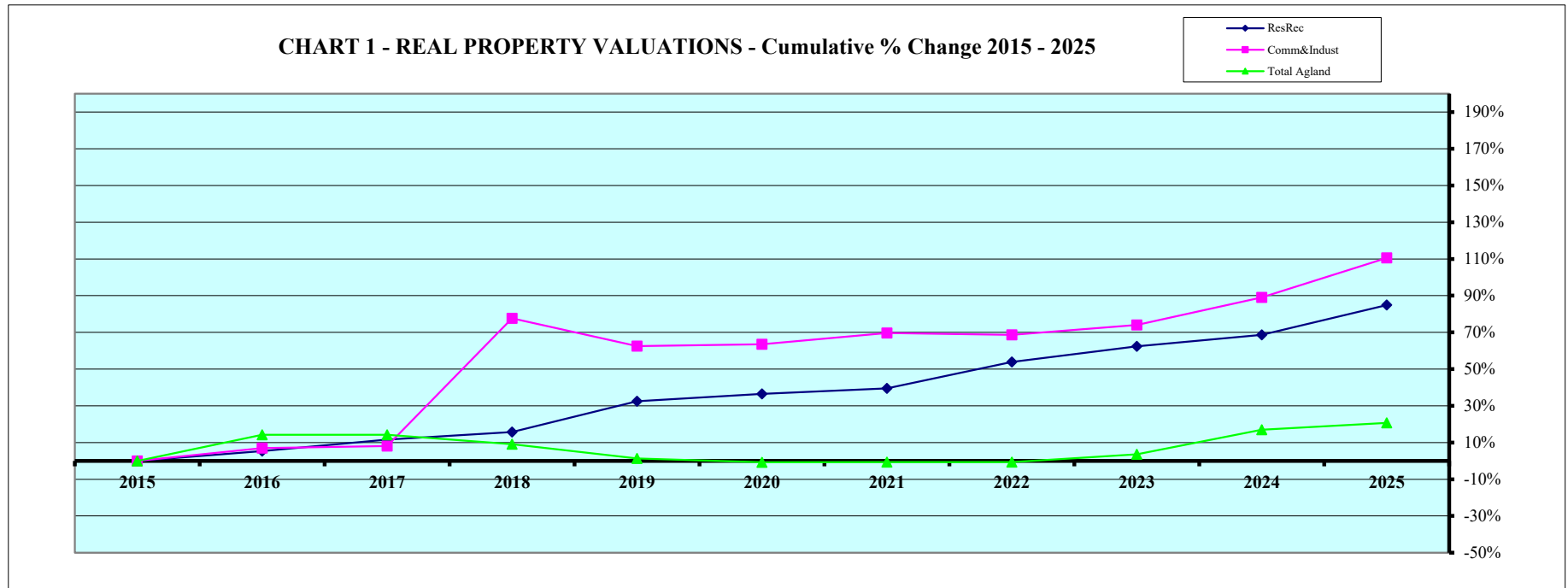
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils CLASS

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 2015 - 2025



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
2015	166,481,550	-	-	-	72,170,510	-	-	-	1,785,836,815	-	-	-
2016	175,437,795	8,956,245	5.38%	5.38%	77,190,125	5,019,615	6.96%	6.96%	2,040,379,140	254,542,325	14.25%	14.25%
2017	185,833,450	10,395,655	5.93%	11.62%	77,983,705	793,580	1.03%	8.05%	2,040,688,725	309,585	0.02%	14.27%
2018	192,751,235	6,917,785	3.72%	15.78%	128,246,830	50,263,125	64.45%	77.70%	1,947,529,505	-93,159,220	-4.57%	9.05%
2019	220,560,420	27,809,185	14.43%	32.48%	117,253,525	-10,993,305	-8.57%	62.47%	1,808,953,375	-138,576,130	-7.12%	1.29%
2020	227,282,645	6,722,225	3.05%	36.52%	118,023,332	769,807	0.66%	63.53%	1,772,430,190	-36,523,185	-2.02%	-0.75%
2021	232,296,760	5,014,115	2.21%	39.53%	122,399,732	4,376,400	3.71%	69.60%	1,773,002,620	572,430	0.03%	-0.72%
2022	256,173,258	23,876,498	10.28%	53.87%	121,758,817	-640,915	-0.52%	68.71%	1,774,325,305	1,322,685	0.07%	-0.64%
2023	270,366,603	14,193,345	5.54%	62.40%	125,588,612	3,829,795	3.15%	74.02%	1,849,408,755	75,083,450	4.23%	3.56%
2024	280,778,578	10,411,975	3.85%	68.65%	136,409,317	10,820,705	8.62%	89.01%	2,089,770,210	240,361,455	13.00%	17.02%
2025	307,768,693	26,990,115	9.61%	84.87%	151,939,730	15,530,413	11.39%	110.53%	2,155,532,800	65,762,590	3.15%	20.70%

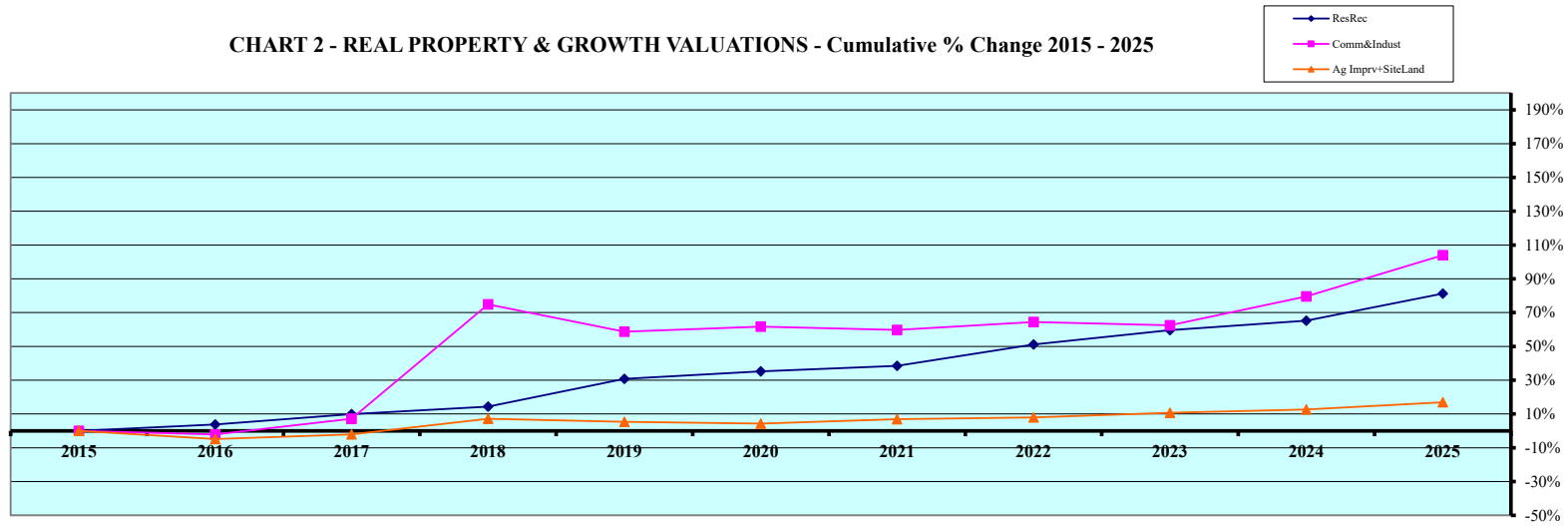
Rate Annual %chg: Residential & Recreational **6.34%** Commercial & Industrial **7.73%** Agricultural Land **1.90%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 2015 - 2025



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
2015	166,481,550	3,188,530	1.92%	163,293,020	--	--	72,170,510	2,996,115	4.15%	69,174,395	--	--
2016	175,437,795	2,592,405	1.48%	172,845,390	3.82%	3.82%	77,190,125	6,533,770	8.46%	70,656,355	-2.10%	-2.10%
2017	185,833,450	2,790,020	1.50%	183,043,430	4.34%	9.95%	77,983,705	581,975	0.75%	77,401,730	0.27%	7.25%
2018	192,751,235	2,366,395	1.23%	190,384,840	2.45%	14.36%	128,246,830	2,006,180	1.56%	126,240,650	61.88%	74.92%
2019	220,560,420	2,913,705	1.32%	217,646,715	12.92%	30.73%	117,253,525	2,682,550	2.29%	114,570,975	-10.66%	58.75%
2020	227,282,645	2,055,895	0.90%	225,226,750	2.12%	35.29%	118,023,332	1,325,115	1.12%	116,698,217	-0.47%	61.70%
2021	232,296,760	1,752,480	0.75%	230,544,280	1.44%	38.48%	122,399,732	7,065,360	5.77%	115,334,372	-2.28%	59.81%
2022	256,173,258	4,626,540	1.81%	251,546,718	8.29%	51.10%	121,758,817	3,118,265	2.56%	118,640,552	-3.07%	64.39%
2023	270,366,603	4,639,640	1.72%	265,726,963	3.73%	59.61%	125,588,612	8,356,440	6.65%	117,232,172	-3.72%	62.44%
2024	280,778,578	5,733,660	2.04%	275,044,918	1.73%	65.21%	136,409,317	6,819,560	5.00%	129,589,757	3.19%	79.56%
2025	307,768,693	6,006,130	1.95%	301,762,563	7.47%	81.26%	151,939,730	4,733,410	3.12%	147,206,320	7.92%	103.97%
Rate Ann%chg	6.34%		Resid & Recreat w/o growth			4.83%	7.73%		C & I w/o growth			5.10%

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		
2015	26,917,900	51,407,368	78,325,268	2,797,960	3.57%	75,527,308	--	--
2016	26,204,620	50,896,815	77,101,435	2,553,344	3.31%	74,548,091	-4.82%	-4.82%
2017	26,289,175	52,947,590	79,236,765	2,566,315	3.24%	76,670,450	-0.56%	-2.11%
2018	30,321,670	56,447,590	86,769,260	2,787,845	3.21%	83,981,415	5.99%	7.22%
2019	27,240,280	57,336,625	84,576,905	2,054,620	2.43%	82,522,285	-4.89%	5.36%
2020	27,744,710	56,894,760	84,639,470	2,978,490	3.52%	81,660,980	-3.45%	4.26%
2021	27,653,150	58,385,008	86,038,158	2,244,410	2.61%	83,793,748	-1.00%	6.98%
2022	27,052,240	60,104,325	87,156,565	2,613,525	3.00%	84,543,040	-1.74%	7.94%
2023	27,072,085	61,880,255	88,952,340	2,190,855	2.46%	86,761,485	-0.45%	10.77%
2024	27,628,515	64,577,890	92,206,405	3,980,260	4.32%	88,226,145	-0.82%	12.64%
2025	28,173,340	65,115,960	93,289,300	1,707,040	1.83%	91,582,260	-0.68%	16.93%
Rate Ann%chg	0.46%	2.39%	1.76%	Ag Imprv+Site w/o growth		-1.24%		

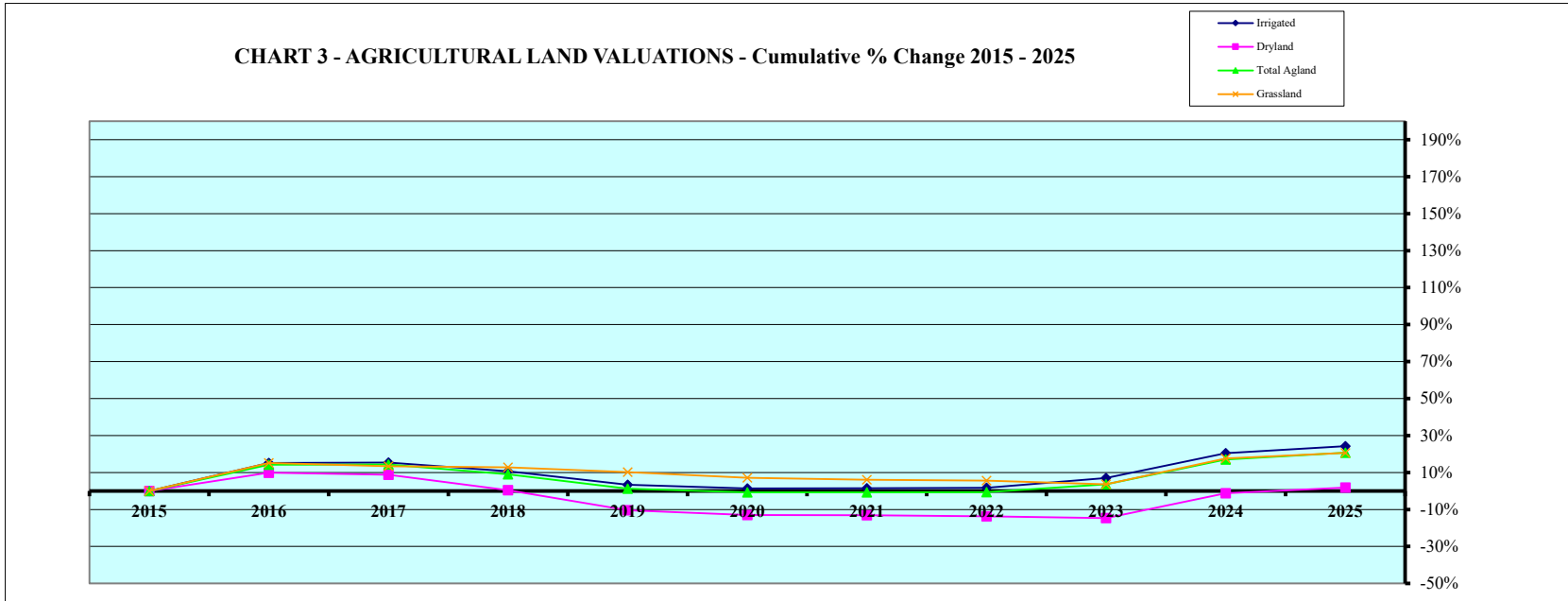
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2015 - 2025 CTL Growth Value; 2015 - 2025 Abstract of Asmnt Rpt. Prepared as of 02/24/2026

Cnty# 30
County FILLMORE

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative % Change 2015 - 2025



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
2015	1,469,480,735	-	-	-	283,454,800	-	-	-	31,865,180	-	-	-
2016	1,691,182,320	221,701,585	15.09%	15.09%	311,529,860	28,075,060	9.90%	9.90%	36,678,345	4,813,165	15.10%	15.10%
2017	1,695,259,955	4,077,635	0.24%	15.36%	308,349,325	-3,180,535	-1.02%	8.78%	36,114,610	-563,735	-1.54%	13.34%
2018	1,626,145,485	-69,114,470	-4.08%	10.66%	284,545,770	-23,803,555	-7.72%	0.38%	35,926,980	-187,630	-0.52%	12.75%
2019	1,518,158,175	-107,987,310	-6.64%	3.31%	253,853,345	-30,692,425	-10.79%	-10.44%	35,107,905	-819,075	-2.28%	10.18%
2020	1,489,323,500	-28,834,675	-1.90%	1.35%	246,717,940	-7,135,405	-2.81%	-12.96%	34,149,700	-958,205	-2.73%	7.17%
2021	1,490,596,995	1,273,495	0.09%	1.44%	246,329,230	-388,710	-0.16%	-13.10%	33,795,425	-354,275	-1.04%	6.06%
2022	1,493,942,765	3,345,770	0.22%	1.66%	244,461,295	-1,867,935	-0.76%	-13.76%	33,636,215	-159,210	-0.47%	5.56%
2023	1,572,257,050	78,314,285	5.24%	6.99%	241,853,375	-2,607,920	-1.07%	-14.68%	33,021,315	-614,900	-1.83%	3.63%
2024	1,769,501,640	197,244,590	12.55%	20.42%	280,115,010	38,261,635	15.82%	-1.18%	37,472,165	4,450,850	13.48%	17.60%
2025	1,825,650,520	56,148,880	3.17%	24.24%	288,774,400	8,659,390	3.09%	1.88%	38,434,295	962,130	2.57%	20.62%

Rate Ann.%chg: Irrigated **2.19%** Dryland **0.19%** Grassland **1.89%**

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
2015	603,870	-	-	-	432,230	-	-	-	1,785,836,815	-	-	-
2016	617,720	13,850	2.29%	2.29%	370,895	-61,335	-14.19%	-14.19%	2,040,379,140	254,542,325	14.25%	14.25%
2017	594,700	-23,020	-3.73%	-1.52%	370,135	-760	-0.20%	-14.37%	2,040,688,725	309,585	0.02%	14.27%
2018	601,455	6,755	1.14%	-0.40%	309,815	-60,320	-16.30%	-28.32%	1,947,529,505	-93,159,220	-4.57%	9.05%
2019	1,551,310	949,855	157.93%	156.89%	282,640	-27,175	-8.77%	-34.61%	1,808,953,375	-138,576,130	-7.12%	1.29%
2020	1,566,580	15,270	0.98%	159.42%	672,470	389,830	137.92%	55.58%	1,772,430,190	-36,523,185	-2.02%	-0.75%
2021	1,560,745	-5,835	-0.37%	158.46%	720,225	47,755	7.10%	66.63%	1,773,002,620	572,430	0.03%	-0.72%
2022	1,564,875	4,130	0.26%	159.14%	720,155	-70	-0.01%	66.61%	1,774,325,305	1,322,685	0.07%	-0.64%
2023	1,564,150	-725	-0.05%	159.02%	712,865	-7,290	-1.01%	64.93%	1,849,408,755	75,083,450	4.23%	3.56%
2024	1,968,545	404,395	25.85%	225.99%	712,850	-15	0.00%	64.92%	2,089,770,210	240,361,455	13.00%	17.02%
2025	1,968,855	310	0.02%	226.04%	704,730	-8,120	-1.14%	63.05%	2,155,532,800	65,762,590	3.15%	20.70%

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

Rate Ann.%chg: Total Agric Land **1.90%**

CHART 5 - 2025 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
5,551	FILLMORE	164,999,268	22,802,163	21,639,823	307,768,693	103,455,535	48,484,195	0	2,155,532,800	28,173,340	65,115,960	0	2,917,971,777
cnty sectorvalue % of total value:		5.65%	0.78%	0.74%	10.55%	3.55%	1.66%		73.87%	0.97%	2.23%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
523	EXETER	6,743,274	715,762	1,012,856	30,164,375	0	0	11,380,750	0	160,655	2,115	0	50,179,787
9.42%	%sector of county sector	4.09%	3.14%	4.68%	9.80%					0.57%	0.00%		1.72%
	%sector of municipality	13.44%	1.43%	2.02%	60.11%			22.68%		0.32%	0.00%		100.00%
592	FAIRMONT	31,882,120	967,836	2,020,147	20,847,705	0	0	6,817,350	35,673,470	379,305	34,665	0	98,622,598
10.66%	%sector of county sector	19.32%	4.24%	9.34%	6.77%				1.65%	1.35%	0.05%		3.38%
	%sector of municipality	32.33%	0.98%	2.05%	21.14%			6.91%	36.17%	0.38%	0.04%		100.00%
2,136	GENEVA	14,058,029	1,692,433	85,596	131,342,720	0	0	32,737,680	9,100,220	411,510	0	0	189,428,188
38.48%	%sector of county sector	8.52%	7.42%	0.40%	42.68%				0.42%	1.46%			6.49%
	%sector of municipality	7.42%	0.89%	0.05%	69.34%			17.28%	4.80%	0.22%			100.00%
106	GRAFTON	91,201	302,024	607,034	4,609,235	0	0	3,546,555	0	262,170	42,225	0	9,460,444
1.91%	%sector of county sector	0.06%	1.32%	2.81%	1.50%					0.93%	0.06%		0.32%
	%sector of municipality	0.96%	3.19%	6.42%	48.72%			37.49%		2.77%	0.45%		100.00%
244	MILLIGAN	299,754	216,331	10,971	11,372,090	0	0	8,257,455	0	0	0	0	20,156,601
4.40%	%sector of county sector	0.18%	0.95%	0.05%	3.70%								0.69%
	%sector of municipality	1.49%	1.07%	0.05%	56.42%			40.97%					100.00%
120	OHIOWA	151,759	188,536	3,834	1,725,120	0	0	4,237,570	0	38,955	0	0	6,345,774
2.16%	%sector of county sector	0.09%	0.83%	0.02%	0.56%					0.14%			0.22%
	%sector of municipality	2.39%	2.97%	0.06%	27.19%			66.78%		0.61%			100.00%
347	SHICKLEY	1,007,225	216,578	5,068	18,361,560	0	0	3,413,395	214,950	33,295	0	0	23,252,071
6.25%	%sector of county sector	0.61%	0.95%	0.02%	5.97%				0.01%	0.12%			0.80%
	%sector of municipality	4.33%	0.93%	0.02%	78.97%			14.68%	0.92%	0.14%			100.00%
30	STRANG	811,213	74,092	203	659,060	0	80,370	567,330	0	13,140	117,460	0	2,322,868
0.54%	%sector of county sector	0.49%	0.32%	0.00%	0.21%				0.17%	0.05%	0.18%		0.08%
	%sector of municipality	34.92%	3.19%	0.01%	28.37%		3.46%	24.42%		0.57%	5.06%		100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
4,099	Total Municipalities	55,044,576	4,373,592	3,745,709	219,081,870	0	80,370	70,958,087	44,988,640	1,299,030	196,465	0	399,768,339
73.84%	%all municip.sectors of cnty	33.36%	19.18%	17.31%	71.18%		0.17%	#DIV/0!	2.09%	4.61%	0.30%		13.70%

30 FILLMORE

Sources: 2025 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 02/24/2026

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 7,040	Value : 2,967,278,155	Growth 9,950,111	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	327	2,519,405	58	1,273,715	324	7,352,020	709	11,145,140	
02. Res Improve Land	1,939	19,566,775	62	1,487,485	324	8,010,250	2,325	29,064,510	
03. Res Improvements	1,946	210,246,510	67	14,183,205	341	72,359,045	2,354	296,788,760	
04. Res Total	2,273	232,332,690	125	16,944,405	665	87,721,315	3,063	336,998,410	5,199,351
% of Res Total	74.21	68.94	4.08	5.03	21.71	26.03	43.51	11.36	52.25
05. Com UnImp Land	64	504,945	11	290,685	8	783,655	83	1,579,285	
06. Com Improve Land	411	4,863,280	43	2,016,565	20	876,330	474	7,756,175	
07. Com Improvements	416	64,784,105	44	14,889,275	32	15,025,530	492	94,698,910	
08. Com Total	480	70,152,330	55	17,196,525	40	16,685,515	575	104,034,370	651,110
% of Com Total	83.48	67.43	9.57	16.53	6.96	16.04	8.17	3.51	6.54
09. Ind UnImp Land	1	55,800	1	40,940	0	0	2	96,740	
10. Ind Improve Land	3	2,169,660	10	831,710	0	0	13	3,001,370	
11. Ind Improvements	2	34,416,540	10	10,973,265	0	0	12	45,389,805	
12. Ind Total	3	36,642,000	11	11,845,915	0	0	14	48,487,915	0
% of Ind Total	21.43	75.57	78.57	24.43	0.00	0.00	0.20	1.63	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	2,273	232,332,690	125	16,944,405	665	87,721,315	3,063	336,998,410	5,199,351
% of Res & Rec Total	74.21	68.94	4.08	5.03	21.71	26.03	43.51	11.36	52.25
Com & Ind Total	483	106,794,330	66	29,042,440	40	16,685,515	589	152,522,285	651,110
% of Com & Ind Total	82.00	70.02	11.21	19.04	6.79	10.94	8.37	5.14	6.54
17. Taxable Total	2,756	339,127,020	191	45,986,845	705	104,406,830	3,652	489,520,695	5,850,461
% of Taxable Total	75.47	69.28	5.23	9.39	19.30	21.33	51.88	16.50	58.80

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	4	59,490	3,946,025	1	305,085	17,851,230
20. Industrial	1	753,580	15,119,375	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	364,275	615,775	6	728,850	22,413,030
20. Industrial	0	0	0	1	753,580	15,119,375
21. Other	0	0	0	0	0	0
22. Total Sch II				7	1,482,430	37,532,405

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	213	34	82	329

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	42	853,830	294	176,286,445	2,380	1,761,188,270	2,716	1,938,328,545
28. Ag-Improved Land	5	167,730	60	43,415,215	522	407,652,950	587	451,235,895
29. Ag Improvements	5	282,535	61	7,198,995	606	80,711,490	672	88,193,020

30. Ag Total					3,388	2,477,757,460
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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	50,000	
32. HomeSite Improv Land	1	1.00	25,000	23	24.00	600,000	
33. HomeSite Improvements	1	0.00	71,590	23	0.00	2,253,660	
34. HomeSite Total							
35. FarmSite UnImp Land	1	0.47	2,350	35	71.28	224,185	
36. FarmSite Improv Land	5	8.22	38,320	55	188.82	858,225	
37. FarmSite Improvements	5	0.00	210,945	58	0.00	4,945,335	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	250	599.80	0	
40. Other- Non Ag Use	0	0.00	0	2	19.97	104,850	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	18	18.00	450,000	20	20.00	500,000	
32. HomeSite Improv Land	242	244.00	6,100,000	266	269.00	6,725,000	
33. HomeSite Improvements	245	0.00	24,037,640	269	0.00	26,362,890	1,378,270
34. HomeSite Total				289	289.00	33,587,890	
35. FarmSite UnImp Land	185	443.49	1,432,700	221	515.24	1,659,235	
36. FarmSite Improv Land	475	1,601.38	7,156,265	535	1,798.42	8,052,810	
37. FarmSite Improvements	576	0.00	56,673,850	639	0.00	61,830,130	2,721,380
38. FarmSite Total				860	2,313.66	71,542,175	
39. Road & Ditches	2,646	7,245.75	0	2,896	7,845.55	0	
40. Other- Non Ag Use	2	2.00	20,000	4	21.97	124,850	
41. Total Section VI				1,149	10,470.18	105,254,915	4,099,650

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	2	253.30	624,230
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	5	640.02	2,632,450	7	893.32	3,256,680

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,760.25	2.83%	58,205,755	2.97%	8,610.00
46. 1A	62,717.75	26.28%	525,574,895	26.85%	8,380.00
47. 2A1	108,393.03	45.42%	896,410,550	45.79%	8,270.00
48. 2A	33,253.21	13.93%	271,179,900	13.85%	8,155.00
49. 3A1	3.88	0.00%	24,055	0.00%	6,199.74
50. 3A	16,661.75	6.98%	126,462,825	6.46%	7,590.01
51. 4A1	7,695.76	3.22%	56,679,310	2.90%	7,365.00
52. 4A	3,172.66	1.33%	23,192,165	1.18%	7,310.01
53. Total	238,658.29	100.00%	1,957,729,455	100.00%	8,203.06
Dry					
54. 1D1	1,723.91	4.84%	8,507,500	5.19%	4,935.00
55. 1D	9,471.17	26.57%	45,651,025	27.86%	4,820.00
56. 2D1	14,122.17	39.62%	63,973,585	39.04%	4,530.01
57. 2D	5,710.12	16.02%	26,107,785	15.93%	4,572.20
58. 3D1	1,682.81	4.72%	7,438,005	4.54%	4,419.99
59. 3D	206.97	0.58%	867,225	0.53%	4,190.10
60. 4D1	1,646.99	4.62%	6,900,980	4.21%	4,190.06
61. 4D	1,084.24	3.04%	4,423,720	2.70%	4,080.02
62. Total	35,648.38	100.00%	163,869,825	100.00%	4,596.84
Grass					
63. 1G1	7,128.42	51.46%	13,722,345	52.64%	1,925.02
64. 1G	1,279.85	9.24%	2,463,725	9.45%	1,925.01
65. 2G1	5,444.36	39.30%	9,881,515	37.91%	1,815.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	13,852.63	100.00%	26,067,585	100.00%	1,881.78
Irrigated Total					
Irrigated Total	238,658.29	81.69%	1,957,729,455	91.06%	8,203.06
Dry Total					
Dry Total	35,648.38	12.20%	163,869,825	7.62%	4,596.84
Grass Total					
Grass Total	13,852.63	4.74%	26,067,585	1.21%	1,881.78
72. Waste	3,520.10	1.20%	1,681,405	0.08%	477.66
73. Other	477.25	0.16%	630,165	0.03%	1,320.41
74. Exempt	286.15	0.10%	0	0.00%	0.00
75. Market Area Total	292,156.65	100.00%	2,149,978,435	100.00%	7,358.99

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,351.78	19.85%	11,138,680	20.74%	8,240.01
46. 1A	1,713.59	25.16%	13,725,860	25.55%	8,010.00
47. 2A1	2,275.11	33.41%	17,950,630	33.42%	7,890.01
48. 2A	815.83	11.98%	6,347,150	11.82%	7,779.99
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	257.05	3.77%	1,794,195	3.34%	6,979.95
51. 4A1	225.56	3.31%	1,574,405	2.93%	6,979.98
52. 4A	170.85	2.51%	1,182,285	2.20%	6,920.02
53. Total	6,809.77	100.00%	53,713,205	100.00%	7,887.67
Dry					
54. 1D1	1,768.57	5.05%	8,002,795	5.25%	4,525.01
55. 1D	9,179.80	26.20%	40,987,800	26.89%	4,465.00
56. 2D1	14,863.32	42.43%	65,472,960	42.95%	4,405.00
57. 2D	5,021.98	14.34%	21,268,100	13.95%	4,235.00
58. 3D1	2,265.55	6.47%	9,198,130	6.03%	4,060.00
59. 3D	36.28	0.10%	147,295	0.10%	4,059.95
60. 4D1	1,359.81	3.88%	5,371,310	3.52%	3,950.04
61. 4D	535.94	1.53%	1,993,690	1.31%	3,719.99
62. Total	35,031.25	100.00%	152,442,080	100.00%	4,351.60
Grass					
63. 1G1	3,230.45	37.69%	6,218,615	38.84%	1,925.00
64. 1G	871.46	10.17%	1,677,575	10.48%	1,925.02
65. 2G1	4,470.33	52.15%	8,113,680	50.68%	1,815.01
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	8,572.24	100.00%	16,009,870	100.00%	1,867.64
Irrigated Total					
	6,809.77	13.39%	53,713,205	24.14%	7,887.67
Dry Total					
	35,031.25	68.86%	152,442,080	68.51%	4,351.60
Grass Total					
	8,572.24	16.85%	16,009,870	7.19%	1,867.64
72. Waste	357.86	0.70%	284,760	0.13%	795.73
73. Other	99.02	0.19%	74,195	0.03%	749.29
74. Exempt	41.70	0.08%	0	0.00%	0.00
75. Market Area Total	50,870.14	100.00%	222,524,110	100.00%	4,374.36

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	68.41	564,505	21,644.03	177,629,480	223,755.62	1,833,248,675	245,468.06	2,011,442,660
77. Dry Land	78.51	364,770	8,151.28	36,281,165	62,449.84	279,665,970	70,679.63	316,311,905
78. Grass	14.14	26,615	1,876.99	3,489,085	20,533.74	38,561,755	22,424.87	42,077,455
79. Waste	0.00	0	368.16	275,575	3,509.80	1,690,590	3,877.96	1,966,165
80. Other	0.00	0	153.10	189,095	423.17	515,265	576.27	704,360
81. Exempt	51.53	0	194.19	0	82.13	0	327.85	0
82. Total	161.06	955,890	32,193.56	217,864,400	310,672.17	2,153,682,255	343,026.79	2,372,502,545

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	245,468.06	71.56%	2,011,442,660	84.78%	8,194.32
Dry Land	70,679.63	20.60%	316,311,905	13.33%	4,475.29
Grass	22,424.87	6.54%	42,077,455	1.77%	1,876.37
Waste	3,877.96	1.13%	1,966,165	0.08%	507.01
Other	576.27	0.17%	704,360	0.03%	1,222.27
Exempt	327.85	0.10%	0	0.00%	0.00
Total	343,026.79	100.00%	2,372,502,545	100.00%	6,916.38

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Exeter	63	730,285	285	3,344,440	285	30,312,110	348	34,386,835	697,990
83.2 Fairmont	48	400,745	253	2,059,325	253	22,010,855	301	24,470,925	63,215
83.3 Geneva	94	1,017,270	929	11,977,395	933	119,216,575	1,027	132,211,240	322,900
83.4 Grafton	21	35,725	69	128,595	70	5,323,325	91	5,487,645	7,280
83.5 Milligan	24	67,710	148	386,575	148	12,523,285	172	12,977,570	5,495
83.6 Ohioa	42	123,110	70	167,670	70	1,703,745	112	1,994,525	795
83.7 Rural	369	8,427,210	372	9,166,000	393	83,180,265	762	100,773,475	3,734,526
83.8 Rural Ag	9	117,800	9	225,000	11	2,026,800	20	2,369,600	35,820
83.9 Shickley	20	176,975	168	1,543,180	169	19,635,915	189	21,356,070	150,015
83.10 Strang	19	48,310	22	66,330	22	855,885	41	970,525	181,315
84 Residential Total	709	11,145,140	2,325	29,064,510	2,354	296,788,760	3,063	336,998,410	5,199,351

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Commercial	0	0	0	0	9	90,000	9	90,000	0
85.2	Exeter	7	127,950	62	779,660	64	10,547,200	71	11,454,810	0
85.3	Fairmont	13	128,110	54	2,463,105	54	44,261,075	67	46,852,290	399,555
85.4	Geneva	26	515,585	192	4,850,705	189	36,907,740	215	42,274,030	201,745
85.5	Grafton	5	8,925	26	90,480	27	3,447,150	32	3,546,555	0
85.6	Milligan	3	8,060	37	163,665	37	8,129,710	40	8,301,435	49,810
85.7	Ohiowa	5	3,170	12	81,055	12	4,153,345	17	4,237,570	0
85.8	Rural	0	0	9	384,900	9	2,940,275	9	3,325,175	0
85.9	Rural Ag	8	783,655	31	1,129,770	36	24,143,975	44	26,057,400	0
85.10	Shickley	9	72,070	59	804,725	60	4,948,895	69	5,825,690	0
85.11	Strang	9	28,500	5	9,480	7	519,350	16	557,330	0
86	Commercial Total	85	1,676,025	487	10,757,545	504	140,088,715	589	152,522,285	651,110

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	7,039.37	52.17%	13,550,920	53.34%	1,925.02
88. 1G	1,267.13	9.39%	2,439,235	9.60%	1,925.01
89. 2G1	5,187.48	38.44%	9,415,275	37.06%	1,815.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	13,493.98	100.00%	25,405,430	100.00%	1,882.72
CRP					
96. 1C1	89.05	24.83%	171,425	25.89%	1,925.04
97. 1C	12.72	3.55%	24,490	3.70%	1,925.31
98. 2C1	256.88	71.62%	466,240	70.41%	1,815.01
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	358.65	100.00%	662,155	100.00%	1,846.24
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	13,493.98	97.41%	25,405,430	97.46%	1,882.72
CRP Total	358.65	2.59%	662,155	2.54%	1,846.24
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	13,852.63	100.00%	26,067,585	100.00%	1,881.78

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,220.97	38.12%	6,200,365	39.28%	1,925.00
88. 1G	870.07	10.30%	1,674,900	10.61%	1,925.02
89. 2G1	4,357.99	51.58%	7,909,785	50.11%	1,815.01
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	8,449.03	100.00%	15,785,050	100.00%	1,868.27
CRP					
96. 1C1	9.48	7.69%	18,250	8.12%	1,925.11
97. 1C	1.39	1.13%	2,675	1.19%	1,924.46
98. 2C1	112.34	91.18%	203,895	90.69%	1,814.98
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	123.21	100.00%	224,820	100.00%	1,824.69
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	8,449.03	98.56%	15,785,050	98.60%	1,868.27
CRP Total	123.21	1.44%	224,820	1.40%	1,824.69
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	8,572.24	100.00%	16,009,870	100.00%	1,867.64

**2026 County Abstract of Assessment for Real Property, Form 45
Compared with the 2025 Certificate of Taxes Levied Report (CTL)**

30 Fillmore

	2025 CTL County Total	2026 Form 45 County Total	Value Difference (2026 form 45 - 2025 CTL)	Percent Change	2026 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	307,768,693	336,998,410	29,229,717	9.50%	5,199,351	7.81%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	28,173,340	33,587,890	5,414,550	19.22%	1,378,270	14.33%
04. Total Residential (sum lines 1-3)	335,942,033	370,586,300	34,644,267	10.31%	6,577,621	8.35%
05. Commercial	103,455,535	104,034,370	578,835	0.56%	651,110	-0.07%
06. Industrial	48,484,195	48,487,915	3,720	0.01%	0	0.01%
07. Total Commercial (sum lines 5-6)	151,939,730	152,522,285	582,555	0.38%	651,110	-0.05%
08. Ag-Farmsite Land, Outbuildings	64,991,110	71,542,175	6,551,065	10.08%	2,721,380	5.89%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	124,850	124,850	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	65,115,960	71,667,025	6,551,065	10.06%	2,721,380	5.88%
12. Irrigated	1,825,650,520	2,011,442,660	185,792,140	10.18%		
13. Dryland	288,774,400	316,311,905	27,537,505	9.54%		
14. Grassland	38,434,295	42,077,455	3,643,160	9.48%		
15. Wasteland	1,968,855	1,966,165	-2,690	-0.14%		
16. Other Agland	704,730	704,360	-370	-0.05%		
17. Total Agricultural Land	2,155,532,800	2,372,502,545	216,969,745	10.07%		
18. Total Value of all Real Property (Locally Assessed)	2,708,530,523	2,967,278,155	258,747,632	9.55%	9,950,111	9.19%

2026 Assessment Survey for Fillmore County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$278,315
7.	Adopted budget, or granted budget if different from above:
	\$278,315 The assessor's budget contains no costs for benefits. The benefits for the assessor's office are paid separately from the county general fund.
8.	Amount of the total assessor's budget set aside for appraisal work:
	0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
10.	Part of the assessor's budget that is dedicated to the computer system:
	N/A (this is in the county data processing budget)
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,000 Includes Lodging/Meals/Mileage
12.	Amount of last year's assessor's budget not used:
	Minimal (From Inter Local agreement)

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	Micro Solve/MIPS/Schneider, Eagleview
3.	Personal Property software:
	County Solutions/MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessor and Staff
6.	Does the county have GIS software?
	Yes, Beacon/Schneider
7.	Is GIS available to the public? If so, what is the web address?
	Yes; www.fillmorecountyne.gov
8.	Who maintains the GIS software and maps?
	Assessor, staff, and Beacon
9.	What type of aerial imagery is used in the cyclical review of properties?
	Eagleview
10.	When was the aerial imagery last updated?
	Nov-Dec 2025 aerial imagery, now has 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 are zoned except Strang. Geneva does their own zoning.
4.	When was zoning implemented?
	2000

D. Contracted Services

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

E. Appraisal /Listing Services

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

2026 Residential Assessment Survey for Fillmore County

1.	Valuation data collection done by:
	Assessor and Staff
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	The cost and sales comparison approaches; both are rooted in the analysis of the local market to determine market value of residential properties.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The county developed their own depreciation tables. observing quality and condition.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Yes. Depreciation tables are complete when reviewed by location.
5.	Describe the methodology used to determine the residential lot values?
	Review the sales and develop the land value by square foot.
6.	How are rural residential site values developed?
	Based on sales and the cost of improvements to the site. (although the number of sales is limited)
7.	Are there form 191 applications on file?
	No
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	N/A

2026 Commercial Assessment Survey for Fillmore County

1.	Valuation data collection done by:
	Assessor and Staff
2.	List and describe the approach(es) used to estimate the market value of commercial properties.
	The cost and sales comparison approaches.
2a.	Describe the process used to determine the value of unique commercial properties.
	When the county values unique commercial property they use the cost approach on all parcels; they do additional sales research beyond Fillmore County; and they study the methodologies, approaches to values and values of similar parcels in other counties. All of this is done to address uniformity as well as develop the best estimate of market value that they can.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	The county uses the local market to develop depreciation tables.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Yes; The county develops their depreciation countywide then determines a local multiplier based on the market, except for the unique and single purpose properties.
5.	Describe the methodology used to determine the commercial lot values.
	All sales are reviewed and land values are analyzed and prepared by square foot.

2026 Agricultural Assessment Survey for Fillmore County

1.	Valuation data collection done by:
	Assessor and Staff
2.	Describe the process used to determine and monitor market areas.
	The county verifies sales, monitors well registrations, and has current information from the NRD. Since the ability to irrigate is reflected in the value of the land, it is the predominant characteristic in the development of the market areas.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	This would be determined by the predominant present use of the parcel. There are presently no parcels classified as recreational.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes; The first acre for the home site at \$25,000, and the next 2 acres are valued at \$5,000. This is the same throughout the county. Zoning requires rural residential parcels to be at least 3 acres. Additional acres may vary since agricultural use may be a factor on predominantly agricultural parcels.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	Feedlots were classified as intensive use, and a feedlot value was established.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	The county actively verifies all agricultural sales with the buyer or seller. Those verifications, the trend in values, and the ongoing observation of the present use of the parcels are all important to detect non-agricultural characteristics in the market. In the case of the Wetland Reserve Program (WRP), there are few known parcels with WRP acres in the county. The county believes that the WRP values closely align with the dry land values, so they use a value that would represent 100% of the market value for dry land to value WRP acres.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	Yes, we have feedlots, WRP, and CRP.
	<i>If your county has special value applications, please answer the following</i>
7a.	How many parcels have a special valuation application on file?
	N/A
7b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i>If your county recognizes a special value, please answer the following</i>

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

FILLMORE COUNTY

Plan of Assessment – 2026

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

The responsibilities of assessment include record maintenance.

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

Reports are systematically filed as required by law.

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

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

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

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

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

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

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

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

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

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

Our current aerial photos were taken in 2017/2018 for all rural parcels. We have signed a contract with EagleView and will begin the next flight in late November 2025. This will help in the process of locating and identifying buildings in the rural area. Permits are required for any new buildings or additions and need to be approved prior to construction.

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

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

According to the 2025 abstract, the real property within Fillmore County is comprised of the following: 3,042 residential parcels of which 702 are unimproved, 581 commercial parcels of which 83 are unimproved, 14 industrial parcels, 2 of which are unimproved. There are no recreational parcels, and 3,387 agricultural parcels of which 2,694 are unimproved. Among the improved agricultural parcels there are 278 with residential improvements. The percentage breakdown of the three primary classes of real estate is as follows: residential 43%, commercial/industrial 8%, agricultural 49% and 0.00% comprising any other classes. There are two other groups to mention; the administrative parcels (including Game and Parks and exempt parcels), numbering 34 and there are 5 parcels that have additional valuation responsibilities (TIF Projects.) These groups are mentioned because they represent additional assessment responsibility but are not included in the parcel count in this report. The total number of parcels that are associated with the total real property value from the total records on the front page of the abstract in Fillmore County is estimated at 7024 and contain no parcels with oil & mineral interests. The total number of parcels including exempt, Game and Parks and TIF is 7351.

The total valuation as certified to the Department of Revenue Property Assessment Division on the 2025 abstract of assessment for real property is 2,709,586,783. The breakdown of valuation is as follows:

	<u>Valuation</u>	<u>Total Parcels</u>
Real Estate	2,709,586,783	7024
Personal Property Abstract (as of May 27, 2025)	164,758,505	1109
Railroad & Public Service Utilities (As Certified by PA&T in 2024)	<u>44,995,081</u>	
TOTAL	<u>2,919,340,369</u>	

Homestead Exemption applications (sent) for 2025 were 255.

Charitable exemption applications for 2025 were 34 excluding cemeteries.

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

Our property record cards serve as a reference to and inventory all portions of the property. It contains a summary of the general data relevant to the parcel it represents. Our most recent record cards (for all classes of property) were new for 2020-2021, while still maintaining the data from 1992 to current. Our 2025 records are currently up-to-date along with the 2025 values. We also try to update all photos for our town/village record cards as part of our review process. New photos are taken for new construction/and or updates to current homes and buildings.

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

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

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

Our level of value, quality, and uniformity for assessment year 2025:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	95%	7.68	100.94
Commercial	98%	8.11	100.33
Agricultural Land	70%	15.57	101.26

OUR 3 YEAR PLAN IS AS FOLLOWS:

2026

Continue sales review of all classes of property
Examine the level, quality, and uniformity of assessment in the county
Review level of value and make any needed changes by class of property
Review agricultural land for any changes in values and land areas.
Verify land usage with landowners (FSA maps) & NRD information

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

2027

Continue sales review of all classes of property
Examine the level, quality, and uniformity of assessment in the county
Review level of value and make any needed changes by class of property
Review agricultural land for any changes in values and land areas.
Verify land usage with landowners (FSA maps) & NRD information

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

2028

Continue sales review of all classes of property
Examine the level, quality, and uniformity of assessment in the county
Review level of value and make any needed changes by class of property
Review agricultural land for any changes in values and land areas.
Verify land usage with landowners (FSA maps) & NRD information

- Add new construction/removal of old buildings

- Continue our 6- year systematic review of property – GRAFTON
- Review of any class/subclass of property that does not meet statutory requirements.

Past Inspections and Reviews:

- 2006** Reviewed the rural homes and buildings and Geneva
Completed parcel layer in GIS/Aerial photos
- 2007** Reviewed all the small towns
- 2008** Worked on completing the land use layer and converted the land
Classification codes from the old soil symbols to the new numeric
Codes
- 2009** Commercial & Industrial values reviewed including new photos
(-20% all homes 1939 or older with average or lower condition in
Geneva due to statistics)
- 2010** Reviewed Geneva and all towns (6 year review process
Made new record cards
New APEX sketching program, drew all residential/commercial sketches
- 2011** Beginning rural residential and building review/new rural home &
OB photos/ begin new aerial imagery
- 2012** Rural Home & OB Values (part of continued 6 year review)
Aerial Imagery completed. City and Village Photos
Grafton village decrease value on homes and improvements-5% to be in compliance.
- 2013** Residential Review in villages (continued 6 yr. review)
Statistics indicate we are out of range in a couple of villages based on sales.
However, we are looking at only a couple of sales in these villages)
Residential Photos
CAMA-V2.5 (new costing program)
Annotation Layer (GIS)
Completes second cycle of 6- year review process on residential Parcels
- 2014** Commercial & Industrial Review (part of continued 6 yr. review)
Geneva City Review (part of 6 yr. review)
Change Lot Values for Commercial (sale indicates adjustment needed.)

Completes second cycle of 6- year review process on commercial Parcels
- 2015** Review agricultural land for any changes in land areas and value.
Verify land usage with landowners (FSA maps) & NRD information
Add new construction/removal of old buildings per permits
Continue our systematic review of property

***** Start 6-year review of rural acreages/rural homes/ outbuildings**

2016 Review agricultural land for any changes in land areas and value.
Verify land usage with landowners (FSA maps) & NRD information
Add new construction/removal of old buildings per permits.
Reviewed all villages (Exeter/Fairmont, Grafton, Milligan, Shickley, Strang, and Ohioa) for 201 values using the 2015 Marshall & Swift costing. Took new photos.
Reviewed all rural acreages, rural homes and outbuildings for 2016 using the 2015 Marshall & Swift costing. Took new photos.
Addressed site issues in Admin. Took out some comm. Sites that were on rural parcels that were no longer comm. Addressed valuation groupings. Small villages of Grafton, Milligan, Strang and Ohioa are now one grouping in the residential as well as in Commercial.

**Completes second cycle of 6-year review process on rural homes/outbuildings
Begins 3rd cycle of residential homes in villages. All property reviewed for the
2016 tax year except Geneva and Commercial.**

2017 Review agricultural land for any changes in land areas and value.
New soil changes per NRCS. GIS added to land layer. Changes made in Admin.
Verify land usage with landowners (FSA maps) & NRD information.
Add new construction/removal of old buildings per permits
Continue our systematic review of property
Geneva City was out of the acceptable range for level of value. (85%) Geneva was reviewed as part of the 6yr. review process using the 2015 Marshall & Swift cost tables. New lot values in Geneva City. Adjustments made based on sales. Depreciation changes made due to condition. New photos taken. In the fall of 2017 begin Industrial/ Commercial Property review. This includes the elevator in Buress and Rail Tracks.

2018 Reviewed agricultural land for any changes in land areas and value. (Adjusted land values to reflect the 2018 values)
Verified land usage with landowners (FSA maps) & NRD information.
Added new construction/removal of old buildings per permits
Continued our systematic review of property.
All Commercial property to be reviewed for compliance with the 6-year review process for implementation in 2019. New photos will be taken.
New aerial photos that were taken have been printed/re-numbered and compared to 2012 aerial photos. 20+ buildings were removed from the tax roll and 20+ with added value that had no permits. Grafton Village was reviewed to meet statutory requirements. New photos taken.

2019

Reviewed Geneva City, new photos of sales & homes/ Review Exeter Village/new photos sales & homes/Review rural acreages/ photos
Changed lot values in some villages (Exeter, Fairmont, Shickley)
Review land use of Home Sites/ site acres per aerial imagery. Ran new tolerance sheets for all rural parcels. Commercial 6yr. review for all of the County. New photos taken. Lot Study completed & Commercial lot values changed in Exeter, Fairmont, and Shickley.

2020 Reviewed Milligan, Ohioa and Strang as part of 6 yr. review, using 2019 Marshall & Swift cost tables. Fairmont was out of the statistical range at 90.79%. Fairmont was reviewed as well. New photos were taken as part of the review process. Lot values were changed in Ohioa, Milligan and Strang based on a sales analysis.
Land use was verified as per NRD /FSA Maps for 2020 assessments.

LB372 required Assessors to change the Land Capability Groups. This was to be implemented by Jan. 1, 2020. Prior to these changes Fillmore County did not need to make any adjustments to land values looking at the statistical report. However, once the LB 372 changes were implemented a change in the counties LCG totals showed that an adjustment needed to be made. This helped Fillmore County to stay within the acceptable range.

New construction and the removal of old buildings was completed as per the permit process. Our systematic review of properties is continued and changes are noted in the permit system for the following year.

2021

Reviewed all rural homes/ Outbuildings as part of the 6-year review, using 2017 costing. Depr. was adjusted based on condition. Compared similar homes based on age and condition. New photos were taken.

Grafton lot values were adjusted to be more comparable to other villages based on the level & uniformity of other lot values in the county. (Grafton was the only village that had not had those value changes.)

Review of agricultural land sales indicated that the ag land values were well within the statistical range. No adjustments were made, unless there were changes to the land use based on FSA maps/ acre changes per property owner. Home Site Acres were adjusted from \$15,000/ac to \$18,000/ac to be more equalized with neighboring counties and based on the acreage sales in the county.

New construction/removal of all buildings was completed per permit process.

Our systematic review of properties continues and changes are made and noted in the permit system for pick up the following year.

We continue to scan old record cards.

New record cards are being replaced as many of them were getting full on the cover page where we note all ownership/valuation changes. New photos are taken and new photo jackets are placed on the new record cards.

2022

Reviewed Geneva, Grafton & Shickley villages as part of the 6-year review process, using 2021 costing. Both villages were out of the statistical range as well as Geneva City.

Several homes had storm damage so we drove villages to assess updates on these properties. New construction/removal of all buildings was completed per permit process. Photos were taken of the new homes/buildings.

Review of agricultural land sales indicated that the ag land values were within the acceptable range. No adjustments were made, unless there were changes to the land use based on FSA maps/ acre changes per property owner.

Our systematic review of properties continues and changes are made and noted in the permit system for pick up the following year.

Scanning of old records (Doc Records) was completed for 2022. New photo jackets were added to the Geneva, Shickley & Grafton record cards along with new photos.

2023

Reviewed Exeter & Fairmont Villages, using March 2021 costing. Both villages were out of the statistical range. New photos were taken. New construction/removal of buildings was completed per permit process. Photos of the new homes/buildings were taken.

Reviewed agricultural land for any changes in land use; parcels were updated per landowners on acres and the NRD. Changed value on the irrigated land in market area 1.

GIS added land layer for new soil changes per NRCS.

Lot values were changed to the Northeast Addition in Geneva City based on the sales. (see list in 2023 Assessment Book)

Maintained our commercial review to stay current with pickup work & changes.

Our systematic review of properties continues and changes are made and noted in the permit system for pick up the following year.

- Took New photos of both villages
- New Lot Values in NE Addition -City of Geneva
- Maintained our Commercial inspection/Pickup permits
- Reviewed Ag land for any land use changes/ inspected sites/ land use
- Using new 2022 NRCS land layer)
- Permit List/Review (100+ permits)

2024

6-year review of Milligan, Ohiowa & Strang. Homes adjusted in Milligan using 2023 costing from Marshall & Swift. New Photos were taken of all 3 villages. However, not having the sales in Ohiowa and Strang villages to represent market values, adjustments were only made to those homes that had changes or updates to the homes/buildings. Home site acre was increased to \$20,000.

Lot values were changed in Ohiowa, Milligan and Strang. New construction/removal of buildings was completed per permit process. Photos were taken of the new homes/buildings.

Land use changes were made and verified as per NRD/FSA maps for 2024 assessments. Agland values were updated to be within the appropriate statistical range.

Commercial lot values were updated to bring us back into the statistical range.

2025

Review of Geneva due to being out of the statistical range. Residential lot values updated as well. New 2023 costing in CAMA. New photos were taken of each parcel.

Lot values were changed in Fairmont, Exeter and Shickley to bring us back into the statistical range.

6-year review of Commercial Properties. Costing updated to 2023 in CAMA. New photos were taken of each parcel.

Land use changes were made and verified as per NRD/FSA maps. Agland values were updated to bring us back into the appropriate statistical range.