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DEPARTMENT OF REVENUE

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

KNOX COUNTY



Jim Pillen, Governor

April 7, 2026

Commissioner Keetle :

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

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

For the Tax Commissioner

Sincerely,

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

Sarah Scott
Property Tax Administrator
402-471-5962

cc: Christa Beckmann, Knox County Assessor

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Introduction

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

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

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

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

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

Statistical Analysis:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Analysis of Assessment Practices:

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

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

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

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

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

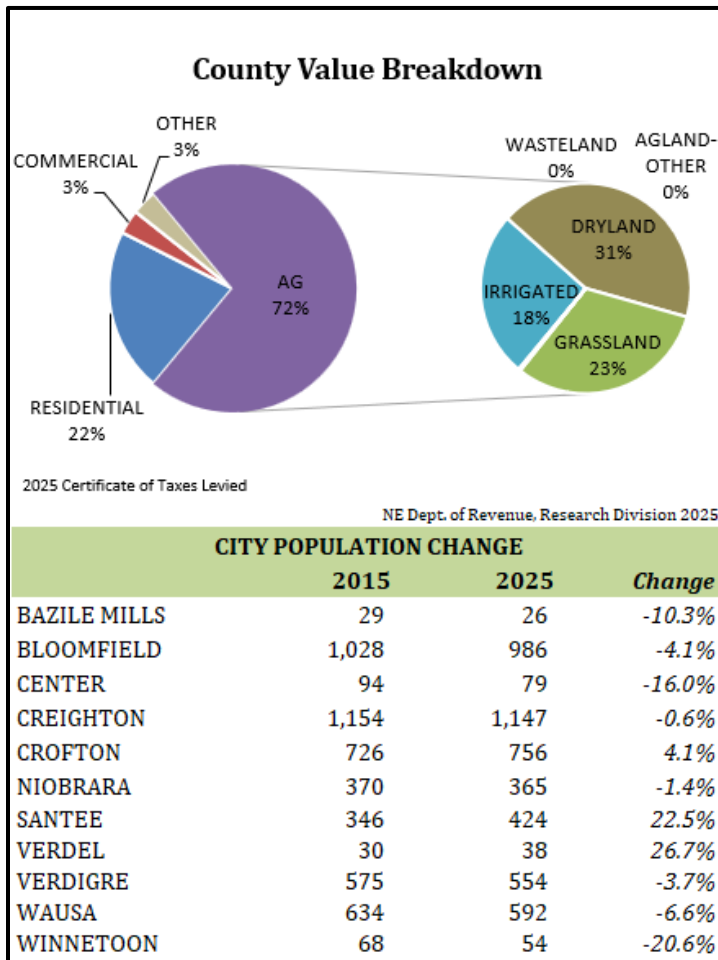
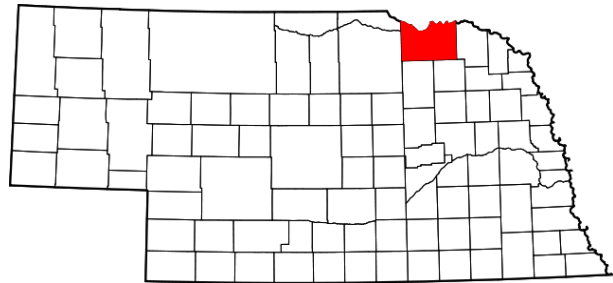
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors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

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

**Further information may be found in Exhibit 94*

County Overview

With a total area of 1,108 square miles, Knox County has 8,306 residents, a 1% population decrease from the 2020 U.S. Census.¹ The report indicates that 78% of county housing is owner occupied and 90% of residents occupy the same house as in the prior year.¹ The average home value in the county is \$110,723.²



The majority of the commercial properties in Knox County are located in and around Bloomfield and Creighton. According to the latest information available from the U.S. Census Bureau, there are 249 employer establishments with a total employment figure of 1,459. This represents a 6% decrease in total employment from 2022-2023.¹

Agricultural land is the largest contributor to the county's valuation base. Knox County is included in the Lower Niobrara Natural Resources District (NRD).

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

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 Knox County

Assessment Practices & Actions

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

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

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

The six-year inspection and review cycle is reviewed. The county assessor and staff physically review all properties in the county within the six-year cycle. The inspection includes new pictures and measurements if needed. If available, an inspection of the interior of the home is requested. A call back card is left for the property owner if additional information is needed. Additional letters are sent to property owners regarding questions that arose from the review.

The county assessor has a written methodology on file.

2026 Residential Correlation for Knox County

2026 Residential Assessment Details for Knox County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Bloomfield	2024	2021	2024	2023	
3	Bazile Mills, Verdel & Winnetoon	2024	2021	2024	2023	
5	Center	2024	2021	2024	2023	
10	Creighton	2024	2021	2024	2023	Increased Land 20%; Increased Improvements 9% by doing an economic depreciation adjustment
15	Crofton	2023	2021	2024	2022	30% increase to land. Increased improvements 5% by adjusting economic depreciation.
20	Lake	2022	2023	2024	2020-2021	Land increases were applied based on location. Increased improvements 3-10% by adjusting economic depreciation.
26	Devil's Nest	2022	2023	2024	2020-2021	
30	Niobrara	2023	2021	2024	2022	30% increase to land. Increased improvements 12% by adjusting economic depreciation.
35	Rural	2024*	2023*	2025*	2024-2025*	Market Areas 2 physically reviewed by the assessor and staff. Updated costing and depreciation. Market Areas 1 and 3 only Increased improvements 7% by adjusting economic depreciation.
37	Santee	2023	2021	2024	2022	
45	Verdigre	2024	2021	2024	2023	
50	Wausa	2023	2021	2024	2022	30% increase to land. Increased improvements 9% by adjusting economic depreciation.
<u>Additional comments:</u> Pick-up work was completed by assessor and staff and placed on the assessment roll. * = assessment action for current year						

Description of Analysis

The statistical sample for the residential class consists of 135 qualified sales. The median is within the acceptable range, while the mean and weighted mean are low. The qualitative statistics are both within the IAAO recommended range. Valuation groups with sufficient sales have medians within the acceptable range; however, Valuation Groups 1, 3, 10, and 50 have high PRD's and show regressive patterns. Appraisal models should be adjusted next year. A substat of Valuation Groups 1, 3, 10, and 50 are provided in the appendix of this report.

Analysis of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) indicates that the sales file changed 16 percentage points while the abstract changed nine points; however, each individual location had a similar change in the sales file and the population. The largest variation was in the rural area where a complete reappraisal occurred, and properties are expected to change at varying degrees. Niobrara also had a significant adjustment and was overrepresented in the sales file.

2026 Residential Correlation for Knox County

Equalization and Quality of Assessment

A review of the statistics and the assessment practices suggests that the assessments within the county are valued within the acceptable range and are equalized. The quality of assessment of the residential property in Knox County complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	25	93.79	92.03	87.25	14.79	105.48
3	3	65.23	78.85	48.19	45.99	163.62
10	29	93.59	90.64	85.26	14.03	106.31
15	15	91.91	85.75	85.78	11.47	99.97
20	29	92.41	85.19	86.00	12.73	99.06
26	1	71.20	71.20	71.20	00.00	100.00
30	9	92.10	88.82	86.97	13.51	102.13
35	8	91.93	88.98	89.63	10.23	99.27
45	3	97.46	104.58	102.41	08.04	102.12
50	13	92.55	87.97	84.66	13.91	103.91
____ALL____	135	92.42	88.61	85.72	14.11	103.37

Level of Value

Based on analysis of all available information, the level of value for the residential property in Knox County is 92%.

2026 Commercial Correlation for Knox County

Assessment Practices & Actions

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

The sales qualification and verification processes are reviewed. The sales usability rate for the commercial class is below the statewide average. The county assessor sends a sales questionnaire to the buyer and seller to aid in the verification of sales. The non-qualified sales have documented reasons for disqualification with the majority being substantially changed and family sales not reflecting market value.

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

The six-year inspection and review cycle is examined and was determined to be out of compliance. The inspection and review are done by the county assessor and staff. The county assessor conducted a desk review and standardized data this year, pending a full inspection of the class in the next two assessment years. The inspection includes new pictures and measurements. The county assessor enters commercial businesses for interior inspection when granted access.

2026 Commercial Assessment Details for Knox County						
Valuation Group	Assessor Locations within Valuation Group	Depreciation Table Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
1	Bloomfield	2021	2020	2021	2019	Minor Changes: Functional depreciation or updates.
3	Bazile Mills, Center, Verdel & Winnetoon	2021	2020	2021	2018	
10	Creighton	2021	2020	2021	2019	Minor Changes: Functional depreciation or updates.
15	Crofton	2021	2020	2021	2019	
20	Lake	2021	2020	2021	2018	
26	Devil's Nest	2021	2020	2021	2018	
30	Niobrara	2021	2020	2021	2018	
35	Rural	2021	2020	2021	2019	
37	Santee	2021	2020	2021	2018	
45	Verdigre	2021	2020	2021	2018	Minor Changes and updates.
50	Wausa	2021	2020	2021	2019	Minor Changes and updates.
Additional comments: Pick-up work was completed by assessor and staff and placed on the assessment roll. Flooding has caused delays in inspections. Rural & Commercial will be done at same time as we work through the 6-Yr Cycle. * = assessment action for current year						

2026 Commercial Correlation for Knox County

Description of Analysis

There are 18 qualified sales in the statistical profile for the commercial class. The median is within the acceptable range, while the mean and weighted mean are low. The COD is within the IAAO recommended range, while the PRD is high. The sample is regressive but there is significant dispersion in the higher priced sales, making conclusive determinations difficult. The inspections within the class are outdated and should improve the quality of assessment when this work is brought current.

Analysis of the 2026 County Abstract of Assessment for Real Property, Form 45 Compared with the 2025 Certificate of Taxes Levied Report (CTL) when compared to the sales file indicates that the sales decreased 10% while the population was flat when growth was excluded. Small adjustments were made to most of the sales; the county assessor and staff conducted a desk review preparing for a full revaluation over a two-year period beginning in 2027. Most of the sales had minor changes in valuation, only four sales had a ratio move into the acceptable range; however, that was sufficient to move the median significantly. The range around the median is 75-94% suggesting that as outliers are removed, the median would fluctuate, and account for the significant movement of the median with minimal valuation changes. All of this points to a convenient median shift but not a clear sales bias. The median is not stable enough for a level of value determination.

Equalization and Quality of Assessment

A review of the statistics and the assessment practices suggests that assessments within the county are valued uniformly and are equalized. The quality of the assessment of the commercial property in Knox County complies with generally accepted mass appraisal techniques. The county assessor needs to complete the reappraisal as planned.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	3	96.97	89.60	90.97	07.73	98.49
5	1	53.42	53.42	53.42	00.00	100.00
10	6	96.03	78.71	61.11	21.78	128.80
15	1	56.21	56.21	56.21	00.00	100.00
35	1	50.17	50.17	50.17	00.00	100.00
45	3	93.28	83.59	84.73	10.62	98.65
50	3	93.98	84.67	86.35	17.97	98.05
____ALL____	18	93.45	78.09	64.41	21.22	121.24

Level of Value

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

2026 Agricultural Correlation for Knox County

Assessment Practices & Actions

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

The sales qualification and verification processes are reviewed. The sales usability rate for the agricultural class is below the statewide average. The decline in sales usability is due to substantially changed sales. The county assessor sends sales questionnaires to the buyer and seller to aid in the verification of sales and provides documented reasons for all sales that are disqualified.

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

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

Market Area 3 is the northeastern portion of county and consists of mostly rangeland. This area consists of a mixture of dry and grass characteristics and minimal irrigation wells. This area becomes hilly with sandy soil and less rainfall gradually traveling in northwesterly direction.

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

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

2026 Agricultural Correlation for Knox County

2026 Agricultural Assessment Details for Knox County						
		Depreciation Tables Year	Costing Year	Lot Value Study Year	Last Inspection Year(s)	Description of Assessment Actions for Current Year
AG OB	Agricultural outbuildings	2024*	2023*	2025*	2024-2025*	
AB DW	Agricultural dwellings	2024*	2023*	2025*	2024-2025*	
Additional comments: Market 1 & 3 Raised Improv 7%. Market Area 2 was reviewed by assessor and staff using aerial imagery and physical review and Marshall & Swift costing updated to 2023 pricing. Depreciation and costing tables updated for Market Areas 2. A lot study was conducted for all Market Areas. Home sites - Increased \$30,000, 50% increase to land. Building Sites increased \$4,000 - 14% increase to land. * = assessment action for current year						

Market Area	Description of Unique Characteristics	Land Use Reviewed Year	Description of Assessment Actions for Current Year
1	The south eastern portion of the county, silty soil characteristics.	2024	Irrigated land 25-30% increase. Grassland 5% increase. CRP land 28% increase. Timber land 5% Increase, Waste 20% increase.
2	The western portion of the county, grassland characteristics.	2025*	Irrigated land 25% increase. Dryland 28% increase. Grassland 28% increase. CRP land 28% increase. Timber land 5% increase, Waste 20% increase.
3	The north eastern portion of the county, sandy soil characteristics.	2024	Irrigated land 34% increase. Grassland 5% increase. CRP land 28% increase. Timber land 5% increase. Waste 20% increase.
Additional comments: Staff conducted a land use study for Market Areas 2 using aerial imagery. * = assessment action for current year			

Description of Analysis

The statistical profile for the agricultural class consists of 47 qualified sales. All three measures of central tendency are within the acceptable range, and the COD is within the IAAO recommended range. All three market areas have medians within the acceptable range.

Further analysis of the 80% Majority Land Use (MLU) substrata shows that subclasses are within the acceptable range where sufficient sales exist.

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.

Knox 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 no qualified sales within the school district to use to estimate the level of value of parcels subject to the bond assessment. Review of assessed values in the county does support that valuations were reduced as required.

2026 Agricultural Correlation for Knox County

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 comparable to adjoining counties. The quality of assessment of agricultural land in Knox 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	5	70.24	67.12	69.21	06.09	96.98
1	2	68.12	68.12	68.04	04.32	100.12
2	1	70.24	70.24	70.24	00.00	100.00
3	2	64.55	64.55	69.76	12.04	92.53
<u> Dry </u>						
County	10	75.06	73.70	68.21	12.67	108.05
1	9	72.15	73.08	67.63	13.54	108.06
3	1	79.29	79.29	79.29	00.00	100.00
<u> Grass </u>						
County	22	69.84	73.92	78.56	25.14	94.09
1	1	49.24	49.24	49.24	00.00	100.00
2	18	69.84	74.73	79.66	26.22	93.81
3	3	72.65	77.27	80.52	15.32	95.96
<u> ALL </u>	47	71.31	72.38	72.09	19.44	100.40

Level of Value

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

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

A review of agricultural land value in Knox 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 Knox County is 50%.

2026 Opinions of the Property Tax Administrator for Knox County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	92	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	Meets generally accepted mass appraisal techniques.	No recommendation.
School Bond Value Agricultural Land	50	Meets generally accepted mass appraisal techniques.	No recommendation.

***A level of value displayed as NEI (not enough information) represents a class of property with insufficient information to determine a level of value.*

Dated this 7th day of April, 2026.



Sarah Scott
Property Tax Administrator

APPENDICES

2026 Commission Summary for Knox County

Residential Real Property - Current

Number of Sales	135	Median	92.42
Total Sales Price	\$30,627,445	Mean	88.61
Total Adj. Sales Price	\$30,627,445	Wgt. Mean	85.72
Total Assessed Value	\$26,254,345	Average Assessed Value of the Base	\$103,205
Avg. Adj. Sales Price	\$226,870	Avg. Assessed Value	\$194,477

Confidence Interval - Current

95% Median C.I	85.56 to 93.42
95% Wgt. Mean C.I	82.46 to 88.99
95% Mean C.I	85.89 to 91.33
% of Value of the Class of all Real Property Value in the County	16.81
% of Records Sold in the Study Period	2.40
% of Value Sold in the Study Period	4.52

Residential Real Property - History

Year	Number of Sales	LOV	Median
2025	174	93	92.77
2024	202	94	93.51
2023	211	94	94.33
2022	218	94	93.63

2026 Commission Summary for Knox County

Commercial Real Property - Current

Number of Sales	18	Median	93.45
Total Sales Price	\$1,778,326	Mean	78.09
Total Adj. Sales Price	\$1,778,326	Wgt. Mean	64.41
Total Assessed Value	\$1,145,495	Average Assessed Value of the Base	\$158,382
Avg. Adj. Sales Price	\$98,796	Avg. Assessed Value	\$63,639

Confidence Interval - Current

95% Median C.I	54.68 to 96.97
95% Wgt. Mean C.I	47.37 to 81.46
95% Mean C.I	66.09 to 90.09
% of Value of the Class of all Real Property Value in the County	2.96
% of Records Sold in the Study Period	2.79
% of Value Sold in the Study Period	1.12

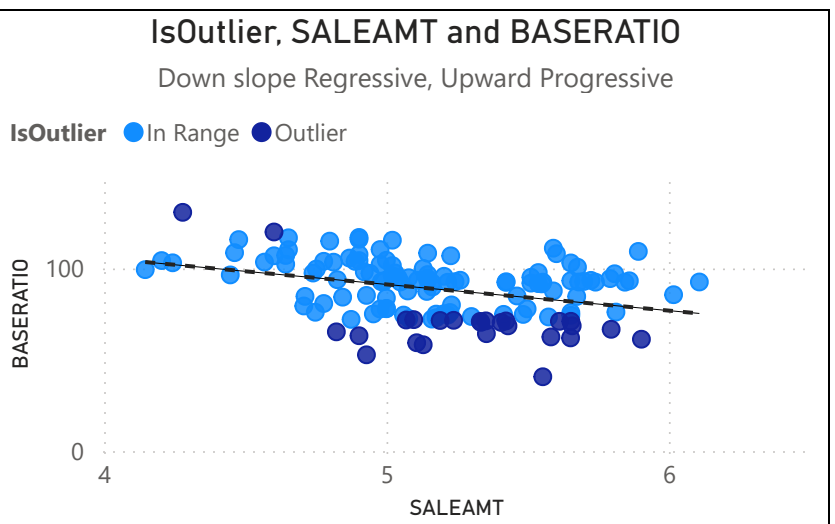
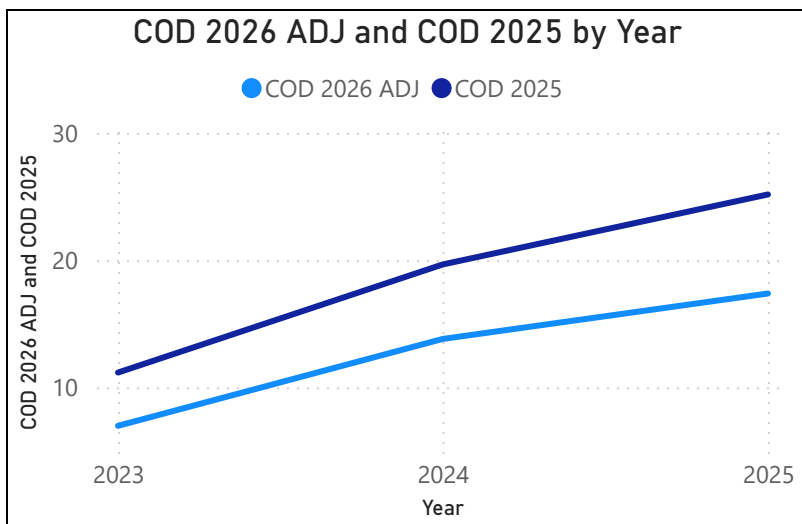
Commercial Real Property - History

Year	Number of Sales	LOV	Median
2025	45	93	93.06
2024	28	94	94.23
2023	28	96	96.01
2022	23	97	96.95

Knox 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	25	93.79	92.83	1.04%	92.02	92.84	-0.87%	87.25	86.75	0.58%
3	3	65.23	65.23	0.00%	78.84	78.84	0.00%	48.19	48.19	0.00%
10	29	93.59	77.14	21.33%	90.64	81.95	10.61%	85.26	75.13	13.49%
15	15	91.91	80.83	13.71%	85.75	76.06	12.73%	85.78	74.03	15.86%
20	29	92.41	71.94	28.45%	85.19	74.43	14.46%	86.00	72.70	18.30%
26	1	71.20	71.20	0.00%	71.20	71.20	0.00%	71.20	71.20	0.00%
30	9	92.10	61.71	49.24%	88.82	71.87	23.58%	86.97	68.81	26.39%
35	8	91.93	76.23	20.59%	88.98	72.58	22.59%	89.63	75.37	18.91%
45	3	97.46	96.39	1.11%	104.58	103.69	0.86%	102.41	100.78	1.62%
50	13	92.55	79.89	15.84%	87.97	76.06	15.67%	84.66	72.49	16.79%
Total	135	92.42	78.45	17.81%	88.61	80.24	10.44%	85.72	74.13	15.63%

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	25	14.79	19.66	-24.79%	105.47	107.02	-1.44%	58.16	44.56	30.54%	116.72	153.80	-24.11%
3	3	46.00	46.00	0.00%	163.62	163.62	0.00%	40.65	40.65	0.00%	130.66	130.66	0.00%
10	29	14.03	22.36	-37.28%	106.32	109.09	-2.54%	70.38	50.93	38.21%	116.91	122.46	-4.53%
15	15	11.47	16.09	-28.72%	99.96	102.74	-2.70%	59.27	44.56	33.02%	108.31	103.39	4.76%
20	29	12.72	20.38	-37.58%	99.06	102.38	-3.24%	61.19	34.42	77.78%	109.26	106.81	2.30%
26	1	0.00	0.00	0.00%	100.00	100.00	0.00%	71.20	71.20	0.00%	71.20	71.20	0.00%
30	9	13.51	24.69	-45.31%	102.13	104.46	-2.23%	71.55	49.48	44.60%	110.22	113.82	-3.16%
35	8	10.23	17.39	-41.17%	99.27	96.30	3.09%	70.95	46.88	51.33%	111.03	97.34	14.07%
45	3	8.04	8.68	-7.41%	102.12	102.90	-0.75%	96.39	94.79	1.69%	119.90	119.90	0.00%
50	13	13.91	18.28	-23.92%	103.91	104.92	-0.96%	52.66	25.01	110.54%	107.06	103.20	3.73%
Total	135	14.11	22.03	-35.94%	103.37	108.23	-4.49%	40.65	25.01	62.50%	130.66	153.80	-15.05%



**54 Knox
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 : 135
 Total Sales Price : 30,627,445
 Total Adj. Sales Price : 30,627,445
 Total Assessed Value : 26,254,345
 Avg. Adj. Sales Price : 226,870
 Avg. Assessed Value : 194,477

MEDIAN : 92
 WGT. MEAN : 86
 MEAN : 89
 COD : 14.11
 PRD : 103.37

COV : 18.18
 STD : 16.11
 Avg. Abs. Dev : 13.04
 MAX Sales Ratio : 130.66
 MIN Sales Ratio : 40.65

95% Median C.I. : 85.56 to 93.42
 95% Wgt. Mean C.I. : 82.46 to 88.99
 95% Mean C.I. : 85.89 to 91.33

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-23 To 31-DEC-23	18	99.79	98.64	96.30	06.97	102.43	74.81	111.03	92.31 to 104.25	198,000	190,678
01-JAN-24 To 31-MAR-24	15	97.46	97.99	95.89	07.26	102.19	79.98	114.89	92.82 to 103.85	219,553	210,524
01-APR-24 To 30-JUN-24	17	85.18	87.86	81.98	15.54	107.17	59.27	119.90	72.93 to 103.03	172,000	141,009
01-JUL-24 To 30-SEP-24	15	92.55	88.44	87.22	12.70	101.40	65.23	130.66	74.95 to 94.85	169,800	148,097
01-OCT-24 To 31-DEC-24	16	84.32	84.37	75.28	17.43	112.07	40.65	115.40	71.00 to 97.42	208,369	156,852
01-JAN-25 To 31-MAR-25	10	93.51	90.40	86.69	11.73	104.28	71.24	116.72	72.49 to 103.42	249,450	216,257
01-APR-25 To 30-JUN-25	19	71.20	74.05	75.70	12.85	97.82	58.16	97.69	63.11 to 77.82	348,000	263,426
01-JUL-25 To 30-SEP-25	25	92.38	89.44	91.63	14.12	97.61	52.66	116.91	75.78 to 100.61	234,350	214,735
<u>Study Yrs</u>											
01-OCT-23 To 30-SEP-24	65	93.44	93.32	90.92	11.42	102.64	59.27	130.66	92.41 to 97.46	189,666	172,441
01-OCT-24 To 30-SEP-25	70	83.99	84.24	82.22	16.94	102.46	40.65	116.91	75.03 to 92.43	261,416	214,938
<u>Calendar Yrs</u>											
01-JAN-24 To 31-DEC-24	63	92.82	89.52	85.02	13.81	105.29	40.65	130.66	84.64 to 94.85	192,035	163,272
<u>ALL</u>	135	92.42	88.61	85.72	14.11	103.37	40.65	130.66	85.56 to 93.42	226,870	194,477

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	25	93.79	92.03	87.25	14.79	105.48	58.16	116.72	80.75 to 103.37	99,180	86,536
3	3	65.23	78.85	48.19	45.99	163.62	40.65	130.66	N/A	147,833	71,237
10	29	93.59	90.64	85.26	14.03	106.31	70.38	116.91	77.87 to 99.96	112,100	95,574
15	15	91.91	85.75	85.78	11.47	99.97	59.27	108.31	74.42 to 92.69	225,803	193,688
20	29	92.41	85.19	86.00	12.73	99.06	61.19	109.26	74.76 to 93.42	536,531	461,414
26	1	71.20	71.20	71.20	00.00	100.00	71.20	71.20	N/A	265,000	188,675
30	9	92.10	88.82	86.97	13.51	102.13	71.55	110.22	75.03 to 104.41	117,367	102,073
35	8	91.93	88.98	89.63	10.23	99.27	70.95	111.03	70.95 to 111.03	345,000	309,219
45	3	97.46	104.58	102.41	08.04	102.12	96.39	119.90	N/A	58,433	59,842
50	13	92.55	87.97	84.66	13.91	103.91	52.66	107.06	72.93 to 103.81	96,192	81,436
<u>ALL</u>	135	92.42	88.61	85.72	14.11	103.37	40.65	130.66	85.56 to 93.42	226,870	194,477

**54 Knox
RESIDENTIAL**

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COV : 18.18
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 Avg. Abs. Dev : 13.04
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 MIN Sales Ratio : 40.65

95% Median C.I. : 85.56 to 93.42
 95% Wgt. Mean C.I. : 82.46 to 88.99
 95% Mean C.I. : 85.89 to 91.33

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	105	92.43	89.72	85.69	14.41	104.70	40.65	130.66	85.18 to 94.85	140,981	120,806
06	30	92.03	84.73	85.75	13.12	98.81	61.19	109.26	74.76 to 93.22	527,480	452,322
07											
<u>ALL</u>	<u>135</u>	<u>92.42</u>	<u>88.61</u>	<u>85.72</u>	<u>14.11</u>	<u>103.37</u>	<u>40.65</u>	<u>130.66</u>	<u>85.56 to 93.42</u>	<u>226,870</u>	<u>194,477</u>

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	1	99.29	99.29	99.29	00.00	100.00	99.29	99.29	N/A	13,995	13,895
Less Than 30,000	6	103.64	107.03	106.81	07.20	100.21	96.39	130.66	96.39 to 130.66	20,583	21,984
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	135	92.42	88.61	85.72	14.11	103.37	40.65	130.66	85.56 to 93.42	226,870	194,477
Greater Than 14,999	134	92.42	88.53	85.72	14.16	103.28	40.65	130.66	85.56 to 93.22	228,459	195,824
Greater Than 29,999	129	92.31	87.75	85.64	14.05	102.46	40.65	119.90	84.64 to 92.83	236,465	202,500
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	99.29	99.29	99.29	00.00	100.00	99.29	99.29	N/A	13,995	13,895
15,000 TO 29,999	5	104.25	108.58	107.77	07.64	100.75	96.39	130.66	N/A	21,900	23,602
30,000 TO 59,999	13	103.42	101.48	99.90	10.21	101.58	75.95	119.90	84.64 to 115.73	45,769	45,723
60,000 TO 99,999	25	97.23	92.77	92.64	14.46	100.14	52.66	116.91	84.21 to 103.85	79,516	73,662
100,000 TO 149,999	28	92.33	87.86	87.67	11.86	100.22	58.16	115.40	78.07 to 94.85	122,218	107,144
150,000 TO 249,999	18	74.69	79.32	78.74	10.87	100.74	64.22	106.87	71.45 to 92.38	179,133	141,048
250,000 TO 499,999	32	84.74	82.72	83.01	14.94	99.65	40.65	111.03	73.37 to 92.42	369,673	306,878
500,000 TO 999,999	11	92.82	88.07	87.76	09.65	100.35	61.19	109.26	66.62 to 97.03	647,455	568,231
1,000,000 +	2	89.05	89.05	89.41	03.92	99.60	85.56	92.53	N/A	1,161,500	1,038,470
<u>ALL</u>	<u>135</u>	<u>92.42</u>	<u>88.61</u>	<u>85.72</u>	<u>14.11</u>	<u>103.37</u>	<u>40.65</u>	<u>130.66</u>	<u>85.56 to 93.42</u>	<u>226,870</u>	<u>194,477</u>

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	25	Median :	94	COV :	17.97	95% Median C.I. :	80.75 to 103.37
Total Sales Price :	2,480,500	Wgt. Mean :	87	STD :	16.54	95% Wgt. Mean C.I. :	79.83 to 94.67
Total Adj. Sales Price :	2,479,500	Mean :	92	Avg. Abs. Dev :	13.87	95% Mean C.I. :	85.20 to 98.86
Total Assessed Value :	2,163,390						
Avg. Adj. Sales Price :	99,180	COD :	14.79	MAX Sales Ratio :	116.72		
Avg. Assessed Value :	86,536	PRD :	105.48	MIN Sales Ratio :	58.16		

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	5	102.26	96.55	88.63	06.80	108.94	74.81	104.25	N/A	106,500	94,395
01/01/2024 To 03/31/2024	3	107.60	102.38	103.88	09.37	98.56	84.64	114.89	N/A	64,833	67,350
04/01/2024 To 06/30/2024	3	85.18	87.50	89.85	06.20	97.38	80.75	96.58	N/A	95,000	85,357
07/01/2024 To 09/30/2024	2	83.89	83.89	82.01	10.66	102.29	74.95	92.83	N/A	124,000	101,695
10/01/2024 To 12/31/2024	5	93.79	90.64	88.90	13.02	101.96	71.45	115.40	N/A	106,400	94,585
01/01/2025 To 03/31/2025	1	116.72	116.72	116.72		100.00	116.72	116.72	N/A	45,000	52,525
04/01/2025 To 06/30/2025	1	58.16	58.16	58.16		100.00	58.16	58.16	N/A	135,000	78,520
07/01/2025 To 09/30/2025	5	84.21	90.47	83.93	18.41	107.79	71.70	115.93	N/A	101,500	85,187
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	13	96.58	93.86	89.96	10.93	104.34	74.81	114.89	80.75 to 104.25	96,923	87,191
10/01/2024 To 09/30/2025	12	89.00	90.04	84.45	19.36	106.62	58.16	116.72	71.70 to 115.40	101,625	85,825
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	13	92.83	91.59	90.07	12.30	101.69	71.45	115.40	77.73 to 107.60	96,885	87,264
<u>ALL</u>											
10/01/2023 To 09/30/2025	25	93.79	92.03	87.25	14.79	105.48	58.16	116.72	80.75 to 103.37	99,180	86,536

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
1	25	93.79	92.03	87.25	14.79	105.48	58.16	116.72	80.75 to 103.37	99,180	86,536
<u>ALL</u>											
10/01/2023 To 09/30/2025	25	93.79	92.03	87.25	14.79	105.48	58.16	116.72	80.75 to 103.37	99,180	86,536

RESIDENTIAL IMPROVED

Type : Qualified

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Total Assessed Value :	2,163,390						
Avg. Adj. Sales Price :	99,180	COD :	14.79	MAX Sales Ratio :	116.72		
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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	25	93.79	92.03	87.25	14.79	105.48	58.16	116.72	80.75 to 103.37	99,180	86,536
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	25	93.79	92.03	87.25	14.79	105.48	58.16	116.72	80.75 to 103.37	99,180	86,536

RESIDENTIAL IMPROVED

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Avg. Assessed Value :	86,536	PRD :	105.48	MIN Sales Ratio :	58.16		

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											
Less Than 30,000											
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	25	93.79	92.03	87.25	14.79	105.48	58.16	116.72	80.75 to 103.37	99,180	86,536
Greater Than 15,000	25	93.79	92.03	87.25	14.79	105.48	58.16	116.72	80.75 to 103.37	99,180	86,536
Greater Than 30,000	25	93.79	92.03	87.25	14.79	105.48	58.16	116.72	80.75 to 103.37	99,180	86,536
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	4	104.57	102.63	101.86	08.78	100.76	84.64	116.72	N/A	45,125	45,965
60,000 TO 99,999	12	95.94	96.55	96.18	11.26	100.38	77.73	115.93	84.21 to 107.60	77,208	74,262
100,000 TO 149,999	5	94.85	87.34	86.17	17.31	101.36	58.16	115.40	N/A	121,500	104,696
150,000 TO 249,999	3	73.62	73.34	73.35	01.59	99.99	71.45	74.95	N/A	168,333	123,470
250,000 TO 499,999	1	74.81	74.81	74.81		100.00	74.81	74.81	N/A	260,000	194,495
500,000 TO 999,999											
1,000,000 +											
_____ ALL _____											
10/01/2023 To 09/30/2025	25	93.79	92.03	87.25	14.79	105.48	58.16	116.72	80.75 to 103.37	99,180	86,536

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

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

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	3	Median :	65	COV :	59.00	95% Median C.I. :	N/A
Total Sales Price :	443,500	Wgt. Mean :	48	STD :	46.52	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	443,500	Mean :	79	Avg. Abs. Dev :	30.00	95% Mean C.I. :	-36.72 to 194.42
Total Assessed Value :	213,710						
Avg. Adj. Sales Price :	147,833	COD :	45.99	MAX Sales Ratio :	130.66		
Avg. Assessed Value :	71,237	PRD :	163.62	MIN Sales Ratio :	40.65		

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											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024	2	97.95	97.95	79.77	33.40	122.79	65.23	130.66	N/A	42,750	34,100
10/01/2024 To 12/31/2024	1	40.65	40.65	40.65	100.00	100.00	40.65	40.65	N/A	358,000	145,510
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	2	97.95	97.95	79.77	33.40	122.79	65.23	130.66	N/A	42,750	34,100
10/01/2024 To 09/30/2025	1	40.65	40.65	40.65	100.00	100.00	40.65	40.65	N/A	358,000	145,510
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	3	65.23	78.85	48.19	45.99	163.62	40.65	130.66	N/A	147,833	71,237
<u>ALL</u>											
10/01/2023 To 09/30/2025	3	65.23	78.85	48.19	45.99	163.62	40.65	130.66	N/A	147,833	71,237

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
3	3	65.23	78.85	48.19	45.99	163.62	40.65	130.66	N/A	147,833	71,237
<u>ALL</u>											
10/01/2023 To 09/30/2025	3	65.23	78.85	48.19	45.99	163.62	40.65	130.66	N/A	147,833	71,237

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	3	Median :	65	COV :	59.00	95% Median C.I. :	N/A
Total Sales Price :	443,500	Wgt. Mean :	48	STD :	46.52	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	443,500	Mean :	79	Avg. Abs. Dev :	30.00	95% Mean C.I. :	-36.72 to 194.42
Total Assessed Value :	213,710						
Avg. Adj. Sales Price :	147,833	COD :	45.99	MAX Sales Ratio :	130.66		
Avg. Assessed Value :	71,237	PRD :	163.62	MIN Sales Ratio :	40.65		

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	3	65.23	78.85	48.19	45.99	163.62	40.65	130.66	N/A	147,833	71,237
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	3	65.23	78.85	48.19	45.99	163.62	40.65	130.66	N/A	147,833	71,237

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	3	Median :	65	COV :	59.00	95% Median C.I. :	N/A
Total Sales Price :	443,500	Wgt. Mean :	48	STD :	46.52	95% Wgt. Mean C.I. :	N/A
Total Adj. Sales Price :	443,500	Mean :	79	Avg. Abs. Dev :	30.00	95% Mean C.I. :	-36.72 to 194.42
Total Assessed Value :	213,710						
Avg. Adj. Sales Price :	147,833	COD :	45.99	MAX Sales Ratio :	130.66		
Avg. Assessed Value :	71,237	PRD :	163.62	MIN Sales Ratio :	40.65		

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											
Less Than 30,000	1	130.66	130.66	130.66		100.00	130.66	130.66	N/A	19,000	24,825
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	3	65.23	78.85	48.19	45.99	163.62	40.65	130.66	N/A	147,833	71,237
Greater Than 15,000	3	65.23	78.85	48.19	45.99	163.62	40.65	130.66	N/A	147,833	71,237
Greater Than 30,000	2	52.94	52.94	44.50	23.21	118.97	40.65	65.23	N/A	212,250	94,443
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	130.66	130.66	130.66		100.00	130.66	130.66	N/A	19,000	24,825
30,000 TO 59,999											
60,000 TO 99,999	1	65.23	65.23	65.23		100.00	65.23	65.23	N/A	66,500	43,375
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999	1	40.65	40.65	40.65		100.00	40.65	40.65	N/A	358,000	145,510
500,000 TO 999,999											
1,000,000 +											
_____ ALL _____											
10/01/2023 To 09/30/2025	3	65.23	78.85	48.19	45.99	163.62	40.65	130.66	N/A	147,833	71,237

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	3	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	29	Median :	94	COV :	16.69	95% Median C.I. :	77.87 to 99.96
Total Sales Price :	3,250,895	Wgt. Mean :	85	STD :	15.13	95% Wgt. Mean C.I. :	78.91 to 91.61
Total Adj. Sales Price :	3,250,895	Mean :	91	Avg. Abs. Dev :	13.13	95% Mean C.I. :	84.89 to 96.39
Total Assessed Value :	2,771,645						
Avg. Adj. Sales Price :	112,100	COD :	14.03	MAX Sales Ratio :	116.91		
Avg. Assessed Value :	95,574	PRD :	106.31	MIN Sales Ratio :	70.38		

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	2	99.79	99.79	99.86	00.17	99.93	99.62	99.96	N/A	95,750	95,613
01/01/2024 To 03/31/2024	3	103.85	103.90	104.56	02.98	99.37	99.29	108.57	N/A	34,332	35,897
04/01/2024 To 06/30/2024	6	95.19	93.84	87.68	15.01	107.03	71.91	115.73	71.91 to 115.73	72,750	63,785
07/01/2024 To 09/30/2024	4	75.06	78.84	77.35	10.15	101.93	70.38	94.85	N/A	137,500	106,351
10/01/2024 To 12/31/2024	3	97.42	97.16	96.85	09.07	100.32	83.77	110.28	N/A	83,333	80,707
01/01/2025 To 03/31/2025	5	74.42	81.52	79.70	12.30	102.28	71.24	95.87	N/A	151,000	120,352
04/01/2025 To 06/30/2025	1	73.37	73.37	73.37		100.00	73.37	73.37	N/A	375,000	275,155
07/01/2025 To 09/30/2025	5	92.65	93.30	92.49	15.91	100.88	72.21	116.91	N/A	117,980	109,116
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	15	99.29	92.64	86.42	12.25	107.20	70.38	115.73	78.07 to 103.85	85,400	73,802
10/01/2024 To 09/30/2025	14	88.21	88.50	84.50	15.24	104.73	71.24	116.91	72.49 to 106.87	140,707	118,901
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	16	96.14	92.60	86.44	13.40	107.13	70.38	115.73	78.07 to 105.62	83,718	72,370
<u>ALL</u>											
10/01/2023 To 09/30/2025	29	93.59	90.64	85.26	14.03	106.31	70.38	116.91	77.87 to 99.96	112,100	95,574

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
10	29	93.59	90.64	85.26	14.03	106.31	70.38	116.91	77.87 to 99.96	112,100	95,574
<u>ALL</u>											
10/01/2023 To 09/30/2025	29	93.59	90.64	85.26	14.03	106.31	70.38	116.91	77.87 to 99.96	112,100	95,574

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	29	Median :	94	COV :	16.69	95% Median C.I. :	77.87 to 99.96
Total Sales Price :	3,250,895	Wgt. Mean :	85	STD :	15.13	95% Wgt. Mean C.I. :	78.91 to 91.61
Total Adj. Sales Price :	3,250,895	Mean :	91	Avg. Abs. Dev :	13.13	95% Mean C.I. :	84.89 to 96.39
Total Assessed Value :	2,771,645						
Avg. Adj. Sales Price :	112,100	COD :	14.03	MAX Sales Ratio :	116.91		
Avg. Assessed Value :	95,574	PRD :	106.31	MIN Sales Ratio :	70.38		

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	29	93.59	90.64	85.26	14.03	106.31	70.38	116.91	77.87 to 99.96	112,100	95,574
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	29	93.59	90.64	85.26	14.03	106.31	70.38	116.91	77.87 to 99.96	112,100	95,574

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	29	Median :	94	COV :	16.69	95% Median C.I. :	77.87 to 99.96
Total Sales Price :	3,250,895	Wgt. Mean :	85	STD :	15.13	95% Wgt. Mean C.I. :	78.91 to 91.61
Total Adj. Sales Price :	3,250,895	Mean :	91	Avg. Abs. Dev :	13.13	95% Mean C.I. :	84.89 to 96.39
Total Assessed Value :	2,771,645						
Avg. Adj. Sales Price :	112,100	COD :	14.03	MAX Sales Ratio :	116.91		
Avg. Assessed Value :	95,574	PRD :	106.31	MIN Sales Ratio :	70.38		

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	1	99.29	99.29	99.29		100.00	99.29	99.29	N/A	13,995	13,895
Less Than 30,000	3	103.03	103.63	104.82	03.00	98.86	99.29	108.57	N/A	20,165	21,137
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	29	93.59	90.64	85.26	14.03	106.31	70.38	116.91	77.87 to 99.96	112,100	95,574
Greater Than 15,000	28	93.12	90.33	85.20	14.38	106.02	70.38	116.91	77.87 to 99.96	115,604	98,491
Greater Than 30,000	26	90.00	89.14	84.89	14.90	105.01	70.38	116.91	74.42 to 99.62	122,708	104,163
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999	1	99.29	99.29	99.29		100.00	99.29	99.29	N/A	13,995	13,895
15,000 TO 29,999	2	105.80	105.80	106.48	02.62	99.36	103.03	108.57	N/A	23,250	24,758
30,000 TO 59,999	4	98.52	98.04	96.14	09.78	101.98	79.39	115.73	N/A	48,125	46,269
60,000 TO 99,999	6	104.74	100.23	100.36	10.23	99.87	72.05	116.91	72.05 to 116.91	80,000	80,292
100,000 TO 149,999	11	83.77	84.36	84.51	10.76	99.82	71.91	99.96	72.21 to 95.87	120,809	102,099
150,000 TO 249,999	3	74.42	84.18	82.95	15.96	101.48	71.24	106.87	N/A	186,333	154,563
250,000 TO 499,999	2	71.88	71.88	72.16	02.09	99.61	70.38	73.37	N/A	315,000	227,315
500,000 TO 999,999											
1,000,000 +											
_____ ALL _____											
10/01/2023 To 09/30/2025	29	93.59	90.64	85.26	14.03	106.31	70.38	116.91	77.87 to 99.96	112,100	95,574

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	10	Total	Increase	0%

What IF

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	13	Median :	93	COV :	19.40	95% Median C.I. :	72.93 to 103.81
Total Sales Price :	1,250,500	Wgt. Mean :	85	STD :	17.07	95% Wgt. Mean C.I. :	75.89 to 93.43
Total Adj. Sales Price :	1,250,500	Mean :	88	Avg. Abs. Dev :	12.87	95% Mean C.I. :	77.65 to 98.29
Total Assessed Value :	1,058,665						
Avg. Adj. Sales Price :	96,192	COD :	13.91	MAX Sales Ratio :	107.06		
Avg. Assessed Value :	81,436	PRD :	103.91	MIN Sales Ratio :	52.66		

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	2	105.66	105.66	106.31	01.33	99.39	104.25	107.06	N/A	30,000	31,893
01/01/2024 To 03/31/2024	1	89.78	89.78	89.78		100.00	89.78	89.78	N/A	145,500	130,625
04/01/2024 To 06/30/2024	1	72.93	72.93	72.93		100.00	72.93	72.93	N/A	150,000	109,400
07/01/2024 To 09/30/2024	4	93.00	91.40	88.80	07.76	102.93	75.81	103.81	N/A	121,625	108,004
10/01/2024 To 12/31/2024	1	87.61	87.61	87.61		100.00	87.61	87.61	N/A	119,000	104,255
01/01/2025 To 03/31/2025	2	100.33	100.33	99.07	03.09	101.27	97.23	103.42	N/A	62,250	61,670
04/01/2025 To 06/30/2025	1	63.11	63.11	63.11		100.00	63.11	63.11	N/A	80,000	50,485
07/01/2025 To 09/30/2025	1	52.66	52.66	52.66		100.00	52.66	52.66	N/A	85,000	44,760
<u>Study Yrs</u>											
10/01/2023 To 09/30/2024	8	93.00	92.45	87.39	10.42	105.79	72.93	107.06	72.93 to 107.06	105,250	91,978
10/01/2024 To 09/30/2025	5	87.61	80.81	79.03	19.38	102.25	52.66	103.42	N/A	81,700	64,568
<u>Calendar Yrs</u>											
01/01/2024 To 12/31/2024	7	89.78	87.99	86.16	08.51	102.12	72.93	103.81	72.93 to 103.81	128,714	110,899
<u>ALL</u>											
10/01/2023 To 09/30/2025	13	92.55	87.97	84.66	13.91	103.91	52.66	107.06	72.93 to 103.81	96,192	81,436

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
50	13	92.55	87.97	84.66	13.91	103.91	52.66	107.06	72.93 to 103.81	96,192	81,436
<u>ALL</u>											
10/01/2023 To 09/30/2025	13	92.55	87.97	84.66	13.91	103.91	52.66	107.06	72.93 to 103.81	96,192	81,436

PAD 2026 R&O Statistics 2026 Values

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	13	Median :	93	COV :	19.40	95% Median C.I. :	72.93 to 103.81
Total Sales Price :	1,250,500	Wgt. Mean :	85	STD :	17.07	95% Wgt. Mean C.I. :	75.89 to 93.43
Total Adj. Sales Price :	1,250,500	Mean :	88	Avg. Abs. Dev :	12.87	95% Mean C.I. :	77.65 to 98.29
Total Assessed Value :	1,058,665						
Avg. Adj. Sales Price :	96,192	COD :	13.91	MAX Sales Ratio :	107.06		
Avg. Assessed Value :	81,436	PRD :	103.91	MIN Sales Ratio :	52.66		

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	13	92.55	87.97	84.66	13.91	103.91	52.66	107.06	72.93 to 103.81	96,192	81,436
06											
07											
<u>ALL</u>											
10/01/2023 To 09/30/2025	13	92.55	87.97	84.66	13.91	103.91	52.66	107.06	72.93 to 103.81	96,192	81,436

RESIDENTIAL IMPROVED

Type : Qualified

Number of Sales :	13	Median :	93	COV :	19.40	95% Median C.I. :	72.93 to 103.81
Total Sales Price :	1,250,500	Wgt. Mean :	85	STD :	17.07	95% Wgt. Mean C.I. :	75.89 to 93.43
Total Adj. Sales Price :	1,250,500	Mean :	88	Avg. Abs. Dev :	12.87	95% Mean C.I. :	77.65 to 98.29
Total Assessed Value :	1,058,665						
Avg. Adj. Sales Price :	96,192	COD :	13.91	MAX Sales Ratio :	107.06		
Avg. Assessed Value :	81,436	PRD :	103.91	MIN Sales Ratio :	52.66		

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											
Less Than 30,000	1	104.25	104.25	104.25		100.00	104.25	104.25	N/A	16,000	16,680
___ Ranges Excl. Low \$ ___											
Greater Than 4,999	13	92.55	87.97	84.66	13.91	103.91	52.66	107.06	72.93 to 103.81	96,192	81,436
Greater Than 15,000	13	92.55	87.97	84.66	13.91	103.91	52.66	107.06	72.93 to 103.81	96,192	81,436
Greater Than 30,000	12	91.17	86.62	84.41	14.23	102.62	52.66	107.06	72.93 to 103.42	102,875	86,832
___ Incremental Ranges ___											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	1	104.25	104.25	104.25		100.00	104.25	104.25	N/A	16,000	16,680
30,000 TO 59,999	2	105.24	105.24	105.40	01.73	99.85	103.42	107.06	N/A	40,500	42,685
60,000 TO 99,999	4	80.17	79.20	79.02	26.59	100.23	52.66	103.81	N/A	82,500	65,194
100,000 TO 149,999	4	91.17	90.85	90.82	02.36	100.03	87.61	93.44	N/A	126,375	114,769
150,000 TO 249,999	2	74.37	74.37	74.45	01.94	99.89	72.93	75.81	N/A	159,000	118,383
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
_____ ALL _____											
10/01/2023 To 09/30/2025	13	92.55	87.97	84.66	13.91	103.91	52.66	107.06	72.93 to 103.81	96,192	81,436

RESIDENTIAL IMPROVED - ADJUSTED

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

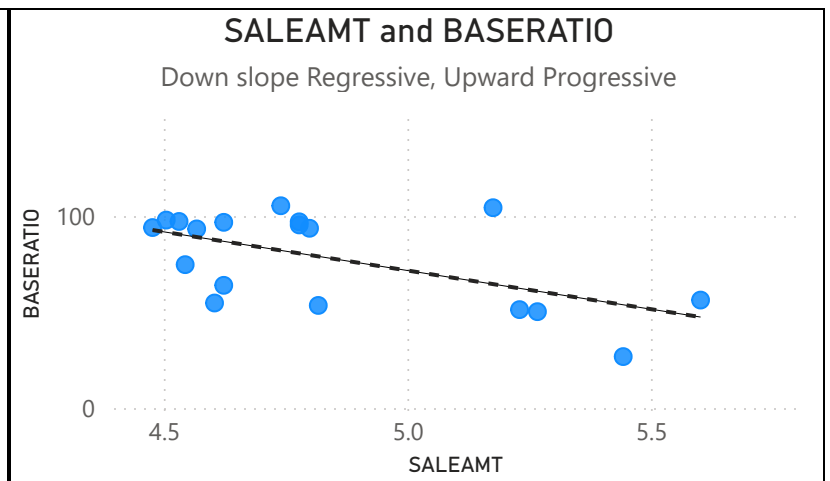
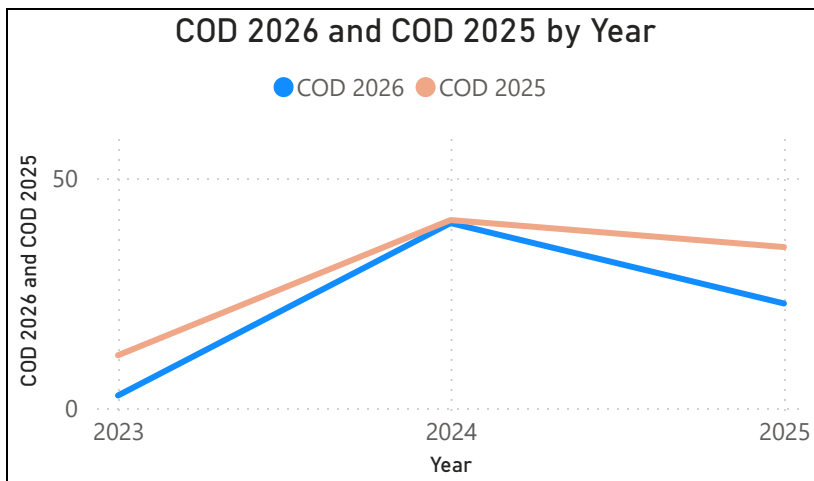
Strata Heading	Strata	Change Value	Change Type	Percent Change
VALUATION GROUP	50	Total	Increase	0%

What IF

Knox 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	3	96.97	90.10	7.62%	89.60	86.33	3.79%	90.97	86.97	4.59%
5	1	53.42	47.08	13.47%	53.42	47.08	13.47%	53.42	47.08	13.47%
10	6	96.03	91.93	4.45%	78.71	76.62	2.72%	61.11	58.77	3.97%
15	1	56.21	43.90	28.03%	56.21	43.90	28.03%	56.21	43.90	28.03%
35	1	50.17	43.87	14.36%	50.17	43.87	14.36%	50.17	43.87	14.36%
45	3	93.28	63.28	47.41%	83.59	69.00	21.15%	84.73	67.29	25.91%
50	3	93.98	82.62	13.76%	84.67	80.88	4.68%	86.35	83.63	3.26%
Total	18	93.44	77.17	21.09%	78.09	72.40	7.86%	64.41	57.92	11.21%

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	3	7.74	9.41	-17.83%	98.49	99.26	3.79%	74.66	71.71	4.10%	97.16	97.16	0.00%
5	1	0.00	0.00	0.00%	100.00	100.00	13.47%	53.42	47.08	13.47%	53.42	47.08	13.47%
10	6	21.79	25.28	-13.81%	128.80	130.37	2.72%	26.77	22.43	19.35%	104.31	104.31	0.00%
15	1	0.00	0.00	0.00%	100.00	100.00	28.03%	56.21	43.90	28.03%	56.21	43.90	28.03%
35	1	0.00	0.00	0.00%	100.00	100.00	14.36%	50.17	43.87	14.36%	50.17	43.87	14.36%
45	3	10.62	22.56	-52.92%	98.66	102.54	21.15%	63.89	50.45	26.64%	93.61	93.28	0.36%
50	3	17.97	20.44	-12.09%	98.05	96.72	4.68%	54.68	54.68	0.00%	105.34	105.34	0.00%
Total	18	21.22	29.22	-27.37%	121.23	124.99	7.86%	26.77	22.43	19.35%	105.34	105.34	0.00%



54 Knox
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 : 18
Total Sales Price : 1,778,326
Total Adj. Sales Price : 1,778,326
Total Assessed Value : 1,145,495
Avg. Adj. Sales Price : 98,796
Avg. Assessed Value : 63,639

MEDIAN : 93
WGT. MEAN : 64
MEAN : 78
COD : 21.22
PRD : 121.24

COV : 30.89
STD : 24.12
Avg. Abs. Dev : 19.83
MAX Sales Ratio : 105.34
MIN Sales Ratio : 26.77

95% Median C.I. : 54.68 to 96.97
95% Wgt. Mean C.I. : 47.37 to 81.46
95% Mean C.I. : 66.09 to 90.09

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-22 To 31-DEC-22											
01-JAN-23 To 31-MAR-23	1	97.88	97.88	97.88	00.00	100.00	97.88	97.88	N/A	32,000	31,320
01-APR-23 To 30-JUN-23	3	96.97	98.76	99.52	03.91	99.24	93.98	105.34	N/A	48,333	48,103
01-JUL-23 To 30-SEP-23	2	95.39	95.39	94.86	01.87	100.56	93.61	97.16	N/A	48,500	46,005
01-OCT-23 To 31-DEC-23											
01-JAN-24 To 31-MAR-24	1	51.24	51.24	51.24	00.00	100.00	51.24	51.24	N/A	170,000	87,100
01-APR-24 To 30-JUN-24	3	95.35	95.11	95.21	01.20	99.89	93.28	96.70	N/A	46,318	44,098
01-JUL-24 To 30-SEP-24	1	54.68	54.68	54.68	00.00	100.00	54.68	54.68	N/A	40,213	21,990
01-OCT-24 To 31-DEC-24	2	40.10	40.10	31.87	33.24	125.82	26.77	53.42	N/A	171,579	54,685
01-JAN-25 To 31-MAR-25											
01-APR-25 To 30-JUN-25	2	84.10	84.10	95.47	24.03	88.09	63.89	104.31	N/A	96,000	91,653
01-JUL-25 To 30-SEP-25	3	56.21	60.35	55.45	14.52	108.84	50.17	74.66	N/A	206,667	114,598
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	6	97.07	97.49	97.68	02.72	99.81	93.61	105.34	93.61 to 105.34	45,667	44,607
01-OCT-23 To 30-SEP-24	5	93.28	78.25	69.13	18.47	113.19	51.24	96.70	N/A	69,834	48,277
01-OCT-24 To 30-SEP-25	7	56.21	61.35	55.10	28.59	111.34	26.77	104.31	26.77 to 104.31	165,023	90,924
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	6	97.07	97.49	97.68	02.72	99.81	93.61	105.34	93.61 to 105.34	45,667	44,607
01-JAN-24 To 31-DEC-24	7	54.68	67.35	50.66	40.22	132.95	26.77	96.70	26.77 to 96.70	98,904	50,108
<u>ALL</u>	18	93.45	78.09	64.41	21.22	121.24	26.77	105.34	54.68 to 96.97	98,796	63,639

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	3	96.97	89.60	90.97	07.73	98.49	74.66	97.16	N/A	43,000	39,115
5	1	53.42	53.42	53.42	00.00	100.00	53.42	53.42	N/A	65,658	35,075
10	6	96.03	78.71	61.11	21.78	128.80	26.77	104.31	26.77 to 104.31	121,917	74,502
15	1	56.21	56.21	56.21	00.00	100.00	56.21	56.21	N/A	400,000	224,845
35	1	50.17	50.17	50.17	00.00	100.00	50.17	50.17	N/A	185,000	92,820
45	3	93.28	83.59	84.73	10.62	98.65	63.89	93.61	N/A	47,318	40,093
50	3	93.98	84.67	86.35	17.97	98.05	54.68	105.34	N/A	41,738	36,040
<u>ALL</u>	18	93.45	78.09	64.41	21.22	121.24	26.77	105.34	54.68 to 96.97	98,796	63,639

54 Knox
COMMERCIAL

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Qualified

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	18	93.45	78.09	64.41	21.22	121.24	26.77	105.34	54.68 to 96.97	98,796	63,639
04											
<u>ALL</u>	18	93.45	78.09	64.41	21.22	121.24	26.77	105.34	54.68 to 96.97	98,796	63,639

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											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	18	93.45	78.09	64.41	21.22	121.24	26.77	105.34	54.68 to 96.97	98,796	63,639
Greater Than 14,999	18	93.45	78.09	64.41	21.22	121.24	26.77	105.34	54.68 to 96.97	98,796	63,639
Greater Than 29,999	18	93.45	78.09	64.41	21.22	121.24	26.77	105.34	54.68 to 96.97	98,796	63,639
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	9	93.98	86.40	86.56	13.08	99.82	54.68	105.34	63.89 to 97.88	38,574	33,392
60,000 TO 99,999	4	94.48	84.84	84.23	11.98	100.72	53.42	96.97	N/A	62,165	52,360
100,000 TO 149,999											
150,000 TO 249,999	3	51.24	68.57	66.61	35.23	102.94	50.17	104.31	N/A	168,333	112,130
250,000 TO 499,999	2	41.49	41.49	44.15	35.48	93.98	26.77	56.21	N/A	338,750	149,570
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>	18	93.45	78.09	64.41	21.22	121.24	26.77	105.34	54.68 to 96.97	98,796	63,639

54 Knox
COMMERCIAL

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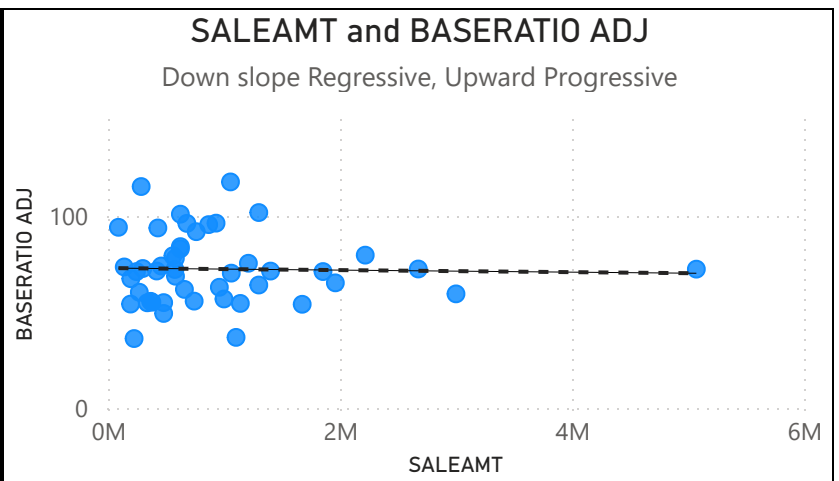
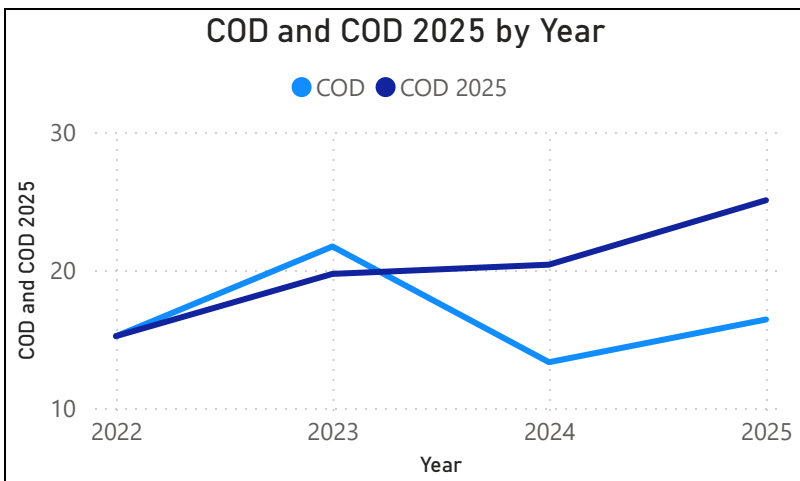
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RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	2	69.28	69.28	68.79	07.78	100.71	63.89	74.66	N/A	38,500	26,483
350	1	56.21	56.21	56.21	00.00	100.00	56.21	56.21	N/A	400,000	224,845
353	2	95.58	95.58	95.41	02.41	100.18	93.28	97.88	N/A	34,478	32,895
386	1	50.17	50.17	50.17	00.00	100.00	50.17	50.17	N/A	185,000	92,820
390	1	104.31	104.31	104.31	00.00	100.00	104.31	104.31	N/A	150,000	156,470
406	5	95.35	75.77	53.09	25.30	142.72	26.77	105.34	N/A	94,943	50,409
434	1	96.97	96.97	96.97	00.00	100.00	96.97	96.97	N/A	60,000	58,180
442	3	93.61	80.34	77.05	14.44	104.27	53.42	93.98	N/A	52,886	40,748
471	1	51.24	51.24	51.24	00.00	100.00	51.24	51.24	N/A	170,000	87,100
530	1	97.16	97.16	97.16	00.00	100.00	97.16	97.16	N/A	34,000	33,035
<u>ALL</u>	<u>18</u>	93.45	78.09	64.41	21.22	121.24	26.77	105.34	54.68 to 96.97	98,796	63,639

Knox 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	13	71.31	67.00	6.44%	70.99	67.69	4.88%	68.76	63.96	7.51%
2	27	70.24	55.74	26.02%	72.77	57.14	27.35%	74.64	58.65	27.27%
3	7	72.65	69.22	4.95%	73.45	67.58	8.70%	73.31	62.12	18.01%
Total	47	71.31	57.46	24.10%	72.38	61.61	17.47%	72.09	61.44	17.35%

MARKET	Count	COD			PRD		
		R&O Statistics	Preliminary Statistics	Percent Change	R&O Statistics	Preliminary Statistics	Percent Change
1	13	13.54	16.83	-19.53%	103.24	105.83	-2.45%
2	27	24.44	24.31	0.55%	97.50	97.44	0.07%
3	7	11.31	17.55	-35.53%	100.20	108.77	-7.89%
Total	47	19.44	24.03	-19.09%	100.40	100.29	0.11%



54 Knox
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 : 47
Total Sales Price : 44,394,943
Total Adj. Sales Price : 44,394,943
Total Assessed Value : 32,005,500
Avg. Adj. Sales Price : 944,573
Avg. Assessed Value : 680,968

MEDIAN : 71
WGT. MEAN : 72
MEAN : 72
COD : 19.44
PRD : 100.40

COV : 25.34
STD : 18.34
Avg. Abs. Dev : 13.86
MAX Sales Ratio : 117.74
MIN Sales Ratio : 36.17

95% Median C.I. : 64.05 to 73.96
95% Wgt. Mean C.I. : 67.45 to 76.73
95% Mean C.I. : 67.14 to 77.62

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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	9	94.11	90.54	89.27	15.19	101.42	62.89	117.74	70.24 to 115.34	667,634	595,978
01-JAN-23 To 31-MAR-23	5	93.78	88.82	88.99	11.77	99.81	72.15	101.80	N/A	828,280	737,087
01-APR-23 To 30-JUN-23	7	54.89	59.21	64.90	11.26	91.23	49.24	73.46	49.24 to 73.46	668,044	433,531
01-JUL-23 To 30-SEP-23	2	66.70	66.70	61.37	10.88	108.69	59.44	73.96	N/A	1,729,500	1,061,328
01-OCT-23 To 31-DEC-23	5	55.66	58.58	56.78	06.85	103.17	54.02	71.35	N/A	842,972	478,676
01-JAN-24 To 31-MAR-24	2	64.62	64.62	64.73	00.88	99.83	64.05	65.18	N/A	1,630,000	1,055,085
01-APR-24 To 30-JUN-24	6	75.97	72.52	69.91	12.58	103.73	54.46	84.04	54.46 to 84.04	651,333	455,379
01-JUL-24 To 30-SEP-24											
01-OCT-24 To 31-DEC-24											
01-JAN-25 To 31-MAR-25	6	71.19	69.18	70.97	15.16	97.48	36.78	96.28	36.78 to 96.28	1,808,537	1,283,521
01-APR-25 To 30-JUN-25	3	60.29	55.03	59.76	17.95	92.09	36.17	68.63	N/A	359,017	214,538
01-JUL-25 To 30-SEP-25	2	78.79	78.79	79.27	01.04	99.39	77.97	79.61	N/A	1,399,200	1,109,165
<u>Study Yrs</u>											
01-OCT-22 To 30-SEP-23	23	73.46	78.56	77.69	22.47	101.12	49.24	117.74	62.89 to 94.11	795,018	617,678
01-OCT-23 To 30-SEP-24	13	64.05	65.94	63.57	14.13	103.73	54.02	84.04	55.08 to 79.29	875,605	556,602
01-OCT-24 To 30-SEP-25	11	71.06	67.07	71.73	16.41	93.50	36.17	96.28	36.78 to 79.61	1,338,788	960,279
<u>Calendar Yrs</u>											
01-JAN-23 To 31-DEC-23	19	59.44	67.62	68.13	21.70	99.25	49.24	101.80	54.89 to 73.96	867,977	591,378
01-JAN-24 To 31-DEC-24	8	68.92	70.54	67.56	13.32	104.41	54.46	84.04	54.46 to 84.04	896,000	605,306
<u>ALL</u>	47	71.31	72.38	72.09	19.44	100.40	36.17	117.74	64.05 to 73.96	944,573	680,968

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	13	71.31	70.99	68.76	13.55	103.24	49.24	91.83	59.44 to 82.91	1,311,774	901,970
2	27	70.24	72.77	74.64	24.44	97.49	36.17	117.74	55.56 to 93.78	658,056	491,149
3	7	72.65	73.45	73.31	11.31	100.19	56.78	96.28	56.78 to 96.28	1,367,768	1,002,694
<u>ALL</u>	47	71.31	72.38	72.09	19.44	100.40	36.17	117.74	64.05 to 73.96	944,573	680,968

54 Knox
AGRICULTURAL LAND

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MEAN : 72
COD : 19.44
PRD : 100.40

COV : 25.34
STD : 18.34
Avg. Abs. Dev : 13.86
MAX Sales Ratio : 117.74
MIN Sales Ratio : 36.17

95% Median C.I. : 64.05 to 73.96
95% Wgt. Mean C.I. : 67.45 to 76.73
95% Mean C.I. : 67.14 to 77.62

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Dry_____											
County	8	75.06	73.90	68.88	09.54	107.29	59.44	84.04	59.44 to 84.04	1,083,388	746,274
1	7	72.15	73.12	68.16	09.92	107.28	59.44	84.04	59.44 to 84.04	1,158,157	789,451
3	1	79.29	79.29	79.29	00.00	100.00	79.29	79.29	N/A	560,000	444,035
_____Grass_____											
County	17	72.65	76.37	80.30	21.76	95.11	49.24	117.74	55.66 to 95.51	586,364	470,846
1	1	49.24	49.24	49.24	00.00	100.00	49.24	49.24	N/A	480,000	236,360
2	13	73.46	78.25	82.35	22.12	95.02	55.08	117.74	55.66 to 95.51	538,832	443,730
3	3	72.65	77.27	80.52	15.32	95.96	62.89	96.28	N/A	827,792	666,512
_____ALL_____	47	71.31	72.38	72.09	19.44	100.40	36.17	117.74	64.05 to 73.96	944,573	680,968

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	5	70.24	67.12	69.21	06.09	96.98	56.78	72.32	N/A	2,189,669	1,515,410
1	2	68.12	68.12	68.04	04.32	100.12	65.18	71.06	N/A	1,906,774	1,297,343
2	1	70.24	70.24	70.24	00.00	100.00	70.24	70.24	N/A	1,062,800	746,535
3	2	64.55	64.55	69.76	12.04	92.53	56.78	72.32	N/A	3,036,000	2,117,915
_____Dry_____											
County	10	75.06	73.70	68.21	12.67	108.05	54.02	91.83	59.44 to 84.04	1,110,192	757,313
1	9	72.15	73.08	67.63	13.54	108.06	54.02	91.83	59.44 to 84.04	1,171,324	792,122
3	1	79.29	79.29	79.29	00.00	100.00	79.29	79.29	N/A	560,000	444,035
_____Grass_____											
County	22	69.84	73.92	78.56	25.14	94.09	36.17	117.74	55.56 to 94.11	515,949	405,323
1	1	49.24	49.24	49.24	00.00	100.00	49.24	49.24	N/A	480,000	236,360
2	18	69.84	74.73	79.66	26.22	93.81	36.17	117.74	55.56 to 94.11	465,973	371,178
3	3	72.65	77.27	80.52	15.32	95.96	62.89	96.28	N/A	827,792	666,512
_____ALL_____	47	71.31	72.38	72.09	19.44	100.40	36.17	117.74	64.05 to 73.96	944,573	680,968

Knox County 2026 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Knox	1	9,330	9,330	9,324	9,081	9,075	9,075	8,868	8,874	9,024
Cedar	1	8,165	8,165	8,085	8,085	7,270	7,270	7,185	7,185	7,656
Pierce	1	8,294	8,195	7,665	7,392	7,293	6,876	5,960	5,524	7,177
Knox	3	9,073	9,330	9,089	9,117	8,689	8,320	7,091	6,865	8,073
Knox	2	6,565	6,301	6,112	6,170	5,695	5,550	5,107	5,029	5,978
Boyd	1	4,500	4,500	4,300	4,300	4,000	4,000	3,800	3,800	4,159
Holt	1	6,300	6,300	6,300	6,300	5,790	5,900	5,700	5,700	6,143
Holt	3	4,200	4,200	4,200	4,200	3,876	4,000	3,800	3,800	3,978
Antelope	1	6,750	6,750	6,500	6,345	5,750	5,500	5,500	5,250	6,124

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Knox	1	6,785	6,785	6,670	6,380	5,985	5,610	5,500	5,500	6,165
Cedar	1	7,040	7,040	6,940	6,940	6,670	6,670	6,580	6,580	6,788
Pierce	1	8,060	8,000	7,400	7,300	6,840	6,800	5,825	5,080	7,136
Knox	3	6,140	6,000	5,735	5,670	5,465	5,175	4,645	4,335	5,292
Knox	2	3,740	3,640	3,070	2,860	2,780	2,670	2,645	2,625	3,045
Boyd	1	2,975	2,975	2,775	2,775	2,675	2,675	2,500	2,500	2,807
Holt	1	2,700	2,700	2,650	2,650	2,450	2,450	2,100	2,100	2,580
Holt	3	2,700	2,700	2,650	2,650	2,450	2,450	2,100	2,099	2,519
Antelope	1	4,375	4,188	3,810	3,810	3,125	3,125	2,875	2,875	3,673

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Knox	1	3,072	3,074	3,071	3,072	3,046	3,045	n/a	3,045	3,071
Cedar	1	3,196	3,196	2,911	2,914	2,646	2,648	2,360	2,360	2,965
Pierce	1	2,580	2,455	2,240	1,930	1,845	1,630	1,305	1,245	2,279
Knox	3	2,770	2,774	2,773	2,772	2,750	2,752	2,750	2,750	2,767
Knox	2	2,627	2,626	2,626	2,625	2,625	2,626	2,634	2,625	2,626
Boyd	1	1,950	1,950	1,900	1,900	1,850	1,850	1,750	1,750	1,861
Holt	1	1,492	1,534	1,520	1,476	1,411	1,420	1,408	1,401	1,464
Holt	3	1,885	2,051	1,723	1,873	1,603	1,603	1,602	1,603	1,780
Antelope	1	2,280	2,233	2,233	2,233	2,050	2,050	2,000	1,980	2,174

County	Mkt Area	CRP	TIMBER	WASTE
Knox	1	2,750	720	300
Cedar	1	2,830	1,555	601
Pierce	1	4,267	1,102	150
Knox	3	2,750	720	300
Knox	2	2,750	720	300
Boyd	1	n/a	n/a	862
Holt	1	1,457	500	250
Holt	3	1,884	500	250
Antelope	1	2,630	500	182

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

Printed : 03/30/2026

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											
01/01/2023 To 03/31/2023											
04/01/2023 To 06/30/2023											
07/01/2023 To 09/30/2023											
10/01/2023 To 12/31/2023											
01/01/2024 To 03/31/2024											
04/01/2024 To 06/30/2024											
07/01/2024 To 09/30/2024											
10/01/2024 To 12/31/2024											
01/01/2025 To 03/31/2025											
04/01/2025 To 06/30/2025											
07/01/2025 To 09/30/2025											
<u>Study Yrs</u>											
10/01/2022 To 09/30/2023											
10/01/2023 To 09/30/2024											
10/01/2024 To 09/30/2025											
<u>Calendar Yrs</u>											
01/01/2023 To 12/31/2023											
01/01/2024 To 12/31/2024											
<u>ALL</u>											
10/01/2022 To 09/30/2025											

AGRICULTURAL - BASE STAT

Type : Qualified

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

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

Printed : 03/30/2026

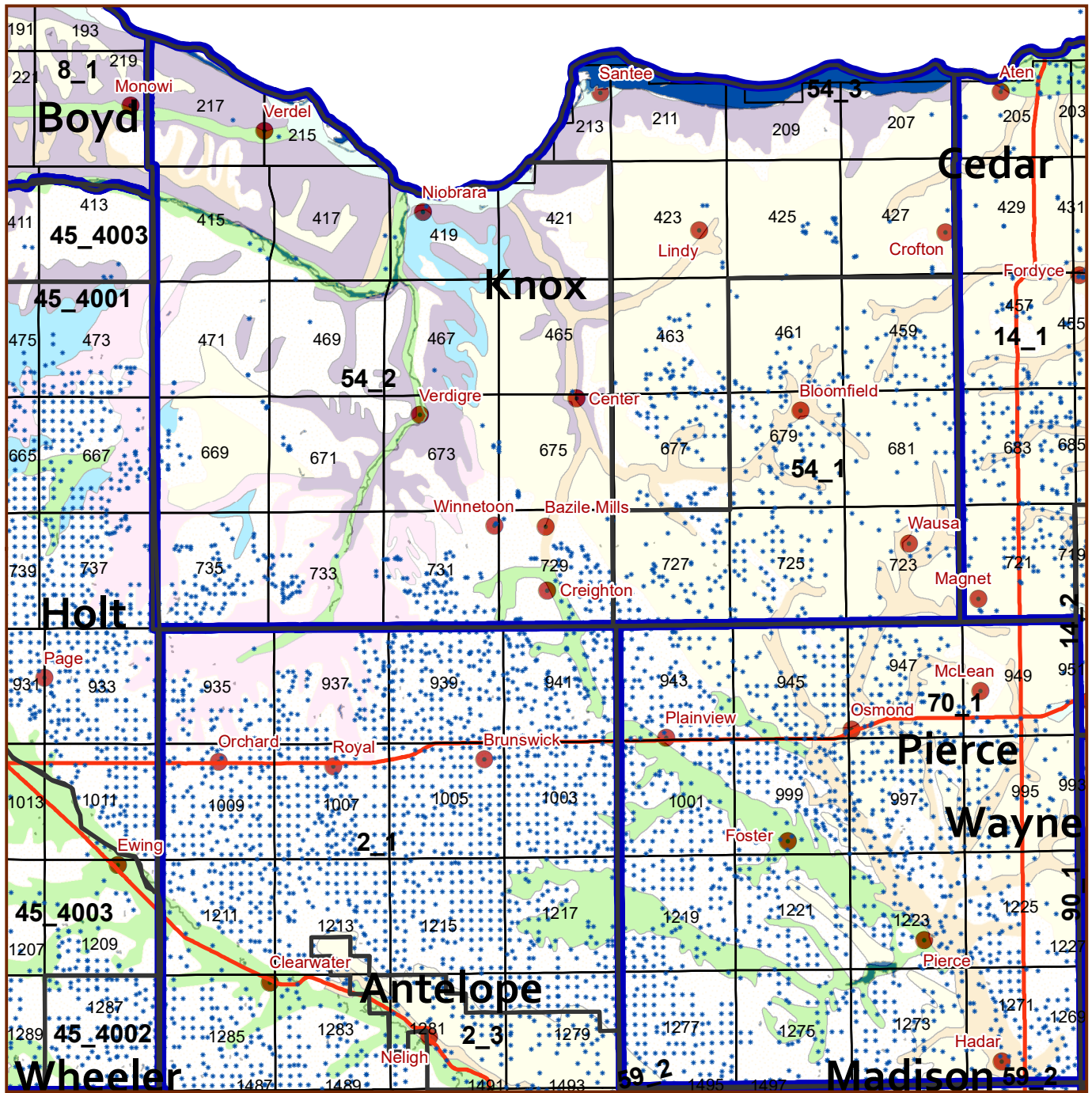
SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
020049											
020115											
080036											
080051											
540013											
540096											
540501											
540505											
540576											
540583											
540586											
700005											
700542											

ALL

10/01/2022 To 09/30/2025

KNOX COUNTY



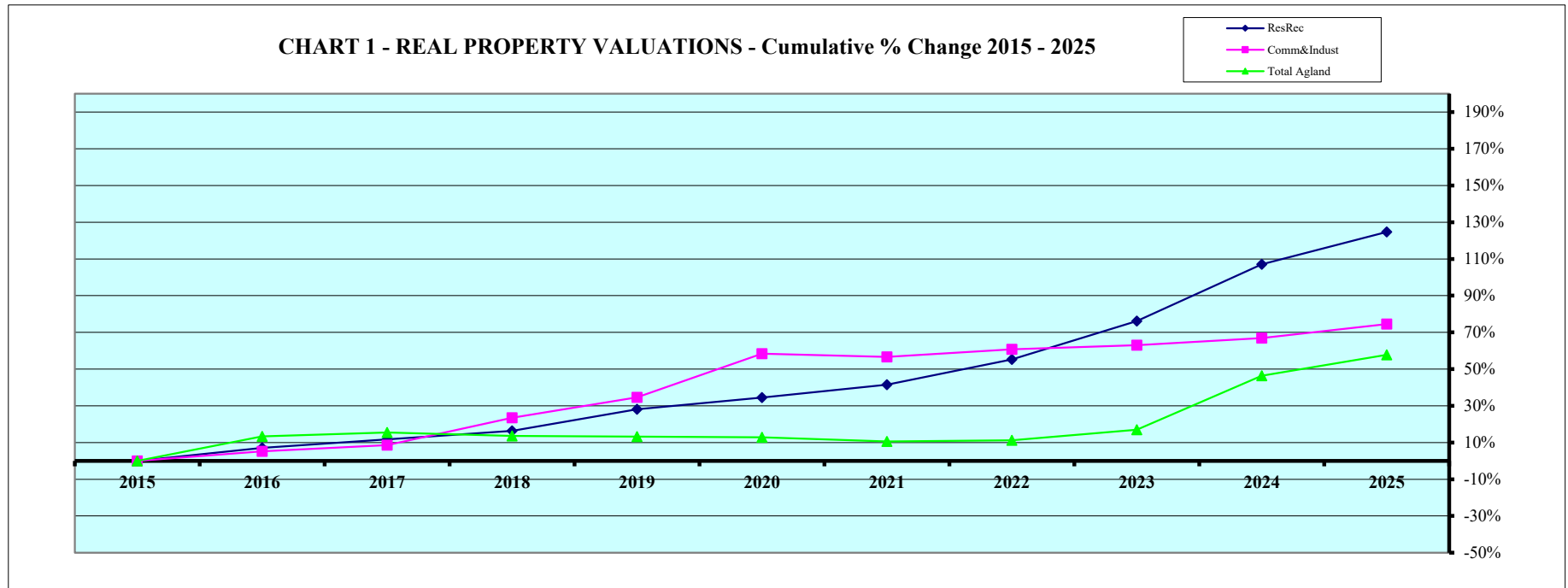
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative % Change 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	238,150,835	-	-	-	55,107,420	-	-	-	1,381,378,940	-	-	-
2016	255,173,380	17,022,545	7.15%	7.15%	58,002,725	2,895,305	5.25%	5.25%	1,565,047,365	183,668,425	13.30%	13.30%
2017	266,120,795	10,947,415	4.29%	11.74%	59,828,965	1,826,240	3.15%	8.57%	1,594,466,755	29,419,390	1.88%	15.43%
2018	277,222,840	11,102,045	4.17%	16.41%	68,079,140	8,250,175	13.79%	23.54%	1,568,898,245	-25,568,510	-1.60%	13.57%
2019	305,006,230	27,783,390	10.02%	28.07%	74,196,570	6,117,430	8.99%	34.64%	1,563,804,805	-5,093,440	-0.32%	13.21%
2020	320,163,510	15,157,280	4.97%	34.44%	87,323,230	13,126,660	17.69%	58.46%	1,558,927,160	-4,877,645	-0.31%	12.85%
2021	337,028,400	16,864,890	5.27%	41.52%	86,325,945	-997,285	-1.14%	56.65%	1,527,709,725	-31,217,435	-2.00%	10.59%
2022	369,811,985	32,783,585	9.73%	55.28%	88,594,850	2,268,905	2.63%	60.77%	1,536,302,535	8,592,810	0.56%	11.22%
2023	419,548,848	49,736,863	13.45%	76.17%	89,834,150	1,239,300	1.40%	63.02%	1,616,619,826	80,317,291	5.23%	17.03%
2024	493,214,810	73,665,962	17.56%	107.10%	91,984,910	2,150,760	2.39%	66.92%	2,022,572,340	405,952,514	25.11%	46.42%
2025	535,091,760	41,876,950	8.49%	124.69%	96,168,780	4,183,870	4.55%	74.51%	2,179,553,135	156,980,795	7.76%	57.78%

Rate Annual %chg: Residential & Recreational **8.43%**

Commercial & Industrial **5.73%**

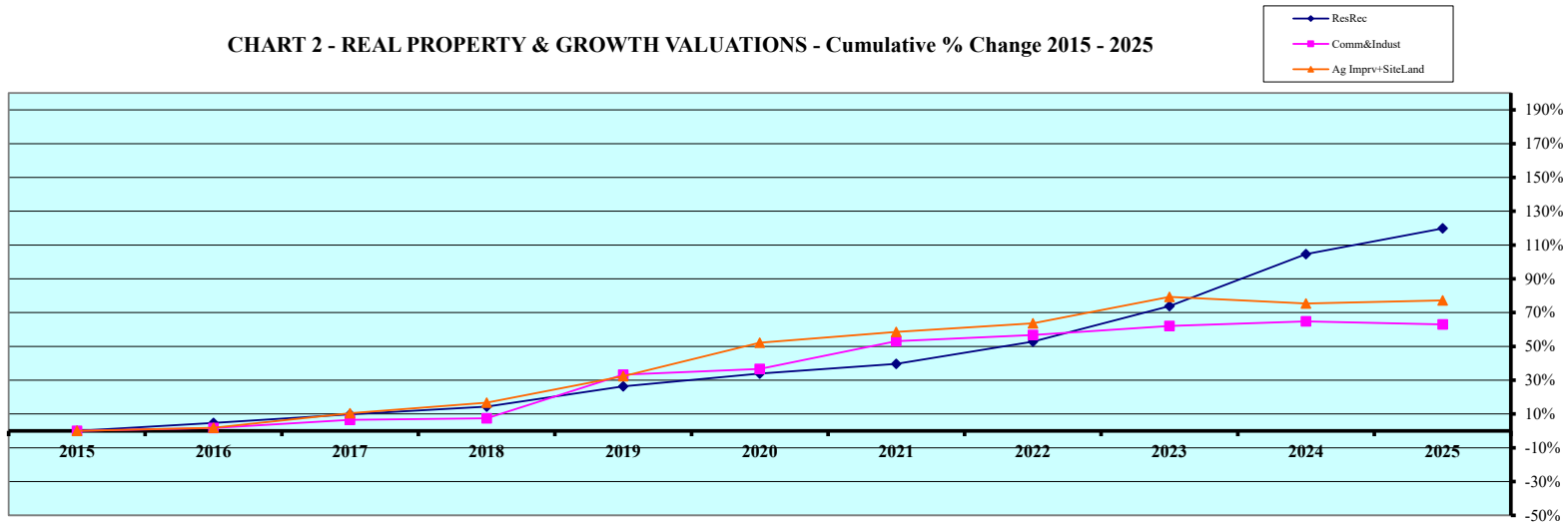
Agricultural Land **4.67%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative % Change 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	238,150,835	3,337,329	1.40%	234,813,506	--	--	55,107,420	2,828,564	5.13%	52,278,856	--	--
2016	255,173,380	5,808,980	2.28%	249,364,400	4.71%	4.71%	58,002,725	1,988,820	3.43%	56,013,905	1.64%	1.64%
2017	266,120,795	4,775,141	1.79%	261,345,654	2.42%	9.74%	59,828,965	1,085,665	1.81%	58,743,300	1.28%	6.60%
2018	277,222,840	4,907,145	1.77%	272,315,695	2.33%	14.35%	68,079,140	8,851,400	13.00%	59,227,740	-1.00%	7.48%
2019	305,006,230	4,034,225	1.32%	300,972,005	8.57%	26.38%	74,196,570	727,285	0.98%	73,469,285	7.92%	33.32%
2020	320,163,510	1,295,655	0.40%	318,867,855	4.54%	33.89%	87,323,230	11,987,435	13.73%	75,335,795	1.54%	36.71%
2021	337,028,400	4,333,535	1.29%	332,694,865	3.91%	39.70%	86,325,945	1,949,690	2.26%	84,376,255	-3.37%	53.11%
2022	369,811,985	5,714,630	1.55%	364,097,355	8.03%	52.89%	88,594,850	2,202,170	2.49%	86,392,680	0.08%	56.77%
2023	419,548,848	5,564,715	1.33%	413,984,133	11.94%	73.83%	89,834,150	537,005	0.60%	89,297,145	0.79%	62.04%
2024	493,214,810	5,803,075	1.18%	487,411,735	16.18%	104.67%	91,984,910	1,164,415	1.27%	90,820,495	1.10%	64.81%
2025	535,091,760	11,577,995	2.16%	523,513,765	6.14%	119.82%	96,168,780	6,310,685	6.56%	89,858,095	-2.31%	63.06%
Rate Ann%chg	8.43%	Resid & Recreat w/o growth				6.88%	C & I w/o growth				0.77%	

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	64,843,985	41,820,510	106,664,495	4,602,257	4.31%	102,062,238	--	--
2016	68,392,350	45,639,505	114,031,855	5,373,732	4.71%	108,658,123	1.87%	1.87%
2017	69,401,530	50,508,195	119,909,725	2,052,860	1.71%	117,856,865	3.35%	10.49%
2018	74,384,975	52,750,480	127,135,455	2,684,620	2.11%	124,450,835	3.79%	16.68%
2019	89,192,395	56,503,185	145,695,580	4,542,100	3.12%	141,153,480	11.03%	32.33%
2020	99,238,625	66,383,285	165,621,910	3,269,335	1.97%	162,352,575	11.43%	52.21%
2021	101,879,635	71,596,065	173,475,700	4,356,995	2.51%	169,118,705	2.11%	58.55%
2022	104,221,475	73,461,090	177,682,565	3,075,435	1.73%	174,607,130	0.65%	63.70%
2023	118,913,470	77,586,540	196,500,010	5,242,470	2.67%	191,257,540	7.64%	79.31%
2024	104,862,840	87,933,175	192,796,015	5,676,985	2.94%	187,119,030	-4.77%	75.43%
2025	113,560,750	100,867,400	214,428,150	25,399,119	11.85%	189,029,031	-1.95%	77.22%
Rate Ann%chg	5.76%	9.20%	7.23%	Ag Imprv+Site w/o growth			3.51%	

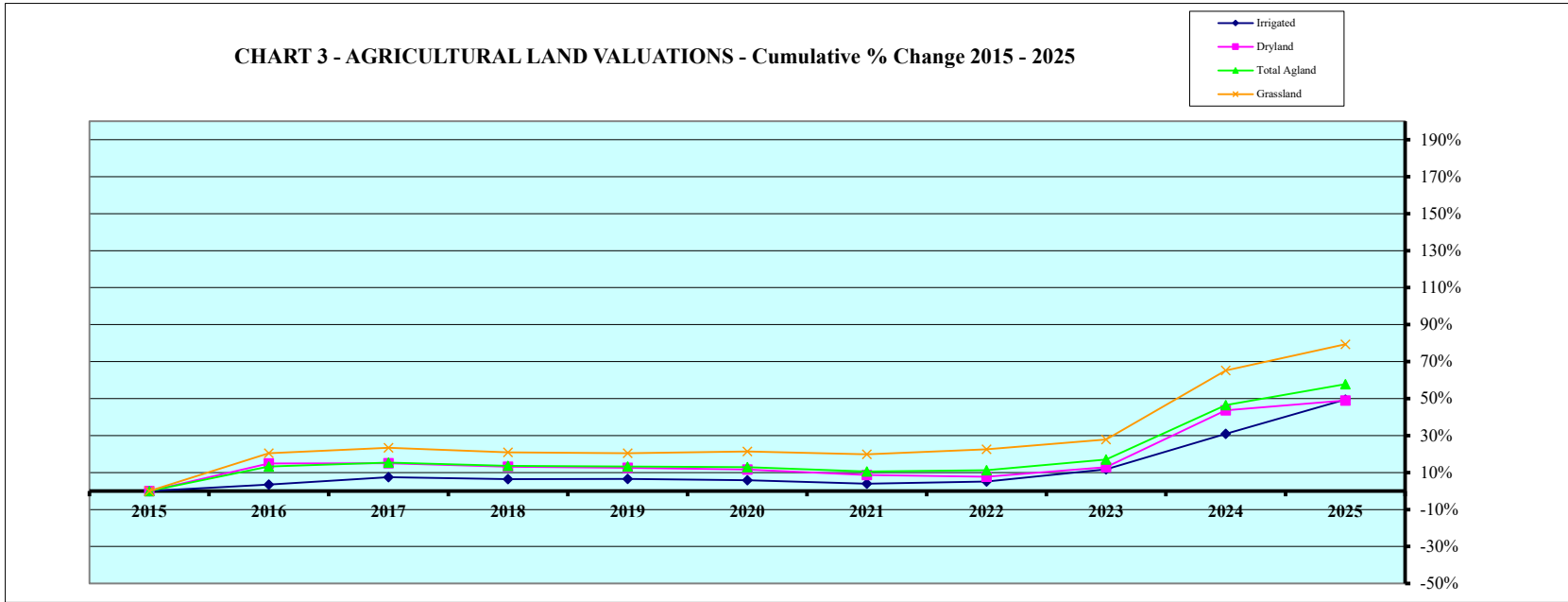
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

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	373,268,040	-	-	-	625,633,865	-	-	-	380,667,895	-	-	-
2016	386,450,725	13,182,685	3.53%	3.53%	718,867,645	93,233,780	14.90%	14.90%	458,547,435	77,879,540	20.46%	20.46%
2017	401,205,060	14,754,335	3.82%	7.48%	719,905,340	1,037,695	0.14%	15.07%	469,900,440	11,353,005	2.48%	23.44%
2018	397,414,705	-3,790,355	-0.94%	6.47%	707,970,830	-11,934,510	-1.66%	13.16%	460,497,435	-9,403,005	-2.00%	20.97%
2019	397,734,630	319,925	0.08%	6.55%	704,349,650	-3,621,180	-0.51%	12.58%	458,681,230	-1,816,205	-0.39%	20.49%
2020	395,004,095	-2,730,535	-0.69%	5.82%	698,314,940	-6,034,710	-0.86%	11.62%	462,083,915	3,402,685	0.74%	21.39%
2021	388,112,625	-6,891,470	-1.74%	3.98%	679,861,170	-18,453,770	-2.64%	8.67%	456,120,770	-5,963,145	-1.29%	19.82%
2022	392,357,515	4,244,890	1.09%	5.11%	673,904,975	-5,956,195	-0.88%	7.72%	466,374,315	10,253,545	2.25%	22.51%
2023	417,172,290	24,814,775	6.32%	11.76%	706,044,071	32,139,096	4.77%	12.85%	486,915,785	20,541,470	4.40%	27.91%
2024	488,521,145	71,348,855	17.10%	30.88%	898,451,525	192,407,454	27.25%	43.61%	628,680,210	141,764,425	29.11%	65.15%
2025	557,891,220	69,370,075	14.20%	49.46%	932,084,950	33,633,425	3.74%	48.98%	682,789,650	54,109,440	8.61%	79.37%

Rate Ann.%chg: Irrigated **4.10%** Dryland **4.07%** Grassland **6.02%**

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	1,460,630	-	-	-	348,510	-	-	-	1,381,378,940	-	-	-
2016	833,250	-627,380	-42.95%	-42.95%	348,310	-200	-0.06%	-0.06%	1,565,047,365	183,668,425	13.30%	13.30%
2017	647,020	-186,230	-22.35%	-55.70%	2,808,895	2,460,585	706.44%	705.97%	1,594,466,755	29,419,390	1.88%	15.43%
2018	725,620	78,600	12.15%	-50.32%	2,289,655	-519,240	-18.49%	556.98%	1,568,898,245	-25,568,510	-1.60%	13.57%
2019	737,995	12,375	1.71%	-49.47%	2,301,300	11,645	0.51%	560.33%	1,563,804,805	-5,093,440	-0.32%	13.21%
2020	835,570	97,575	13.22%	-42.79%	2,688,640	387,340	16.83%	671.47%	1,558,927,160	-4,877,645	-0.31%	12.85%
2021	833,320	-2,250	-0.27%	-42.95%	2,781,840	93,200	3.47%	698.21%	1,527,709,725	-31,217,435	-2.00%	10.59%
2022	841,575	8,255	0.99%	-42.38%	2,824,155	42,315	1.52%	710.35%	1,536,302,535	8,592,810	0.56%	11.22%
2023	3,197,970	2,356,395	280.00%	118.94%	3,289,710	465,555	16.48%	843.94%	1,616,619,826	80,317,291	5.23%	17.03%
2024	3,292,590	94,620	2.96%	125.42%	3,626,870	337,160	10.25%	940.68%	2,022,572,340	405,952,514	25.11%	46.42%
2025	3,194,615	-97,975	-2.98%	118.71%	3,592,700	-34,170	-0.94%	930.87%	2,179,553,135	156,980,795	7.76%	57.78%

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

Rate Ann.%chg: Total Agric Land **4.67%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2015 - 2025 (from County Abstract Reports)(¹)

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	372,345,820	84,327	4,415			626,371,020	211,132	2,967			381,092,150	331,684	1,149		
2016	386,396,950	86,703	4,457	0.93%	0.93%	718,648,080	208,820	3,441	16.00%	16.00%	458,307,820	330,939	1,385	20.53%	20.53%
2017	402,068,625	87,478	4,596	3.13%	4.09%	720,164,330	206,313	3,491	1.43%	17.66%	468,293,655	329,451	1,421	2.64%	23.71%
2018	396,324,330	86,991	4,556	-0.88%	3.18%	707,921,130	206,069	3,435	-1.58%	15.80%	460,963,385	329,815	1,398	-1.67%	21.64%
2019	398,969,780	87,610	4,554	-0.04%	3.14%	706,375,155	205,593	3,436	0.01%	15.81%	458,947,200	328,279	1,398	0.03%	21.68%
2020	394,719,600	87,350	4,519	-0.77%	2.34%	699,654,190	204,796	3,416	-0.57%	15.16%	462,103,275	328,896	1,405	0.50%	22.29%
2021	388,204,030	87,884	4,417	-2.25%	0.04%	680,472,485	203,061	3,351	-1.91%	12.96%	455,225,525	327,341	1,391	-1.02%	21.04%
2022	392,491,310	88,545	4,433	0.35%	0.39%	675,826,815	202,795	3,333	-0.55%	12.33%	464,379,550	325,440	1,427	2.61%	24.19%
2023	417,140,580	89,099	4,682	5.62%	6.03%	706,340,860	201,099	3,512	5.40%	18.39%	487,031,625	322,589	1,510	5.80%	31.40%
2024	489,774,945	90,349	5,421	15.79%	22.77%	899,634,000	200,509	4,487	27.74%	51.24%	629,149,395	321,453	1,957	29.64%	70.35%
2025	557,319,235	91,651	6,081	12.17%	37.72%	932,926,210	202,801	4,600	2.53%	55.06%	682,838,270	317,432	2,151	9.91%	87.22%

Rate Annual %chg Average Value/Acre: 4.12%

4.06%

6.01%

Tax Year	WASTE LAND (2)					OTHER AGLAND (2)					TOTAL AGRICULTURAL LAND (1)				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2015	1,457,300	15,589	93			1,143,830	10,114	113			1,382,410,120	652,847	2,118		
2016	1,611,815	15,586	103	10.62%	10.62%	1,320,685	10,169	130	14.84%	14.84%	1,566,285,350	652,217	2,401	13.41%	13.41%
2017	631,370	4,321	146	41.29%	56.29%	3,912,505	13,313	294	126.29%	159.87%	1,595,070,485	640,876	2,489	3.64%	17.54%
2018	722,510	4,815	150	2.69%	60.50%	3,446,355	13,397	257	-12.47%	127.47%	1,569,377,710	641,087	2,448	-1.64%	15.61%
2019	739,525	4,929	150	0.00%	60.50%	3,449,085	13,350	258	0.44%	128.46%	1,568,480,745	639,761	2,452	0.15%	15.78%
2020	800,825	5,337	150	0.01%	60.51%	3,793,155	13,365	284	9.85%	150.96%	1,561,071,045	639,745	2,440	-0.47%	15.24%
2021	835,755	5,570	150	0.00%	60.50%	3,827,960	14,120	271	-4.48%	139.72%	1,528,565,755	637,976	2,396	-1.81%	13.15%
2022	1,953,125	13,017	150	0.00%	60.50%	2,825,220	6,727	420	54.91%	271.36%	1,537,476,020	636,524	2,415	0.81%	14.07%
2023	1,396,575	5,581	250	66.77%	167.67%	5,105,265	13,975	365	-13.01%	223.03%	1,617,014,905	632,343	2,557	5.87%	20.76%
2024	3,169,495	12,667	250	0.00%	167.66%	3,602,300	6,702	537	47.13%	375.28%	2,025,330,135	631,680	3,206	25.38%	51.42%
2025	3,182,000	12,717	250	0.00%	167.65%	3,593,865	6,652	540	0.52%	377.73%	2,179,859,580	631,252	3,453	7.70%	63.08%

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Rate Annual %chg Average Value/Acre: 4.66%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2015 - 2025 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 02/24/2026

CHART 4

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
8,391	KNOX	102,547,387	19,998,987	2,312,788	306,547,375	96,168,780	0	228,544,385	2,179,553,135	113,560,750	100,867,400	0	3,150,100,987
cnty sectorvalue % of total value:		3.26%	0.63%	0.07%	9.73%	3.05%		7.26%	69.19%	3.60%	3.20%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
26	BAZILE MILLS	104,559	8,598	976	2,251,060	0	0	85,345	0	0	0	0	2,450,538
0.31%	%sector of county sector	0.10%	0.04%	0.04%	0.73%			0.04%					0.08%
	%sector of municipality	4.27%	0.35%	0.04%	91.86%			3.48%					100.00%
986	BLOOMFIELD	1,797,896	3,599,737	391,648	42,270,700	0	0	14,777,965	0	0	0	0	62,837,946
11.75%	%sector of county sector	1.75%	18.00%	16.93%	13.79%			6.47%					1.99%
	%sector of municipality	2.86%	5.73%	0.62%	67.27%			23.52%					100.00%
79	CENTER	95,525	265,977	30,194	2,292,075	0	0	335,215	0	0	0	0	3,018,986
0.94%	%sector of county sector	0.09%	1.33%	1.31%	0.75%			0.15%					0.10%
	%sector of municipality	3.16%	8.81%	1.00%	75.92%			11.10%					100.00%
1,147	CREIGHTON	901,879	1,015,892	101,924	50,598,760	0	0	6,964,055	0	0	0	0	59,582,510
13.67%	%sector of county sector	0.88%	5.08%	4.41%	16.51%			3.05%					1.89%
	%sector of municipality	1.51%	1.71%	0.17%	84.92%			11.69%					100.00%
756	CROFTON	1,346,947	929,079	96,521	41,887,745	0	0	6,365,715	0	0	0	0	50,626,007
9.01%	%sector of county sector	1.31%	4.65%	4.17%	13.66%			2.79%					1.61%
	%sector of municipality	2.66%	1.84%	0.19%	82.74%			12.57%					100.00%
365	NIOBRARA	426,702	632,819	71,837	16,529,600	0	0	3,237,535	0	0	0	0	20,898,493
4.35%	%sector of county sector	0.42%	3.16%	3.11%	5.39%			1.42%					0.66%
	%sector of municipality	2.04%	3.03%	0.34%	79.09%			15.49%					100.00%
424	SANTEE	12,103	36,345	4,105	318,815	0	0	0	0	0	0	0	371,368
5.05%	%sector of county sector	0.01%	0.18%	0.18%	0.10%								0.01%
	%sector of municipality	3.26%	9.79%	1.11%	85.85%								100.00%
38	VERDEL	33,370	0	0	1,149,685	89,550	0	92,700	0	0	0	0	1,365,305
0.45%	%sector of county sector	0.03%			0.38%	0.09%		0.04%					0.04%
	%sector of municipality	2.44%			84.21%	6.56%		6.79%					100.00%
554	VERDIGRE	1,164,960	690,045	74,325	19,328,770	0	0	3,087,375	0	0	0	0	24,345,475
6.60%	%sector of county sector	1.14%	3.45%	3.21%	6.31%			1.35%					0.77%
	%sector of municipality	4.79%	2.83%	0.31%	79.39%			12.68%					100.00%
592	WAUSA	1,236,956	1,253,303	134,282	24,934,130	0	0	2,860,720	0	0	0	0	30,419,391
7.06%	%sector of county sector	1.21%	6.27%	5.51%	8.13%			1.25%					0.97%
	%sector of municipality	4.07%	4.12%	0.44%	81.97%			9.40%					100.00%
54	WINNETOON	256,926	245,815	27,905	1,819,310	0	0	327,975	0	0	0	0	2,677,931
0.64%	%sector of county sector	0.25%	1.23%	1.21%	0.59%			0.14%					0.09%
	%sector of municipality	9.59%	9.18%	1.04%	67.94%			12.25%					100.00%
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
	%sector of county sector												
	%sector of municipality												
5,022	Total Municipalities	7,377,823	8,677,611	933,717	203,380,659	89,550	0	38,134,601	0	0	0	0	258,593,961
59.85%	%all municip.sectors of cnty	7.19%	43.39%	40.37%	66.35%	0.09%		16.69%					8.21%

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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 : 11,768	Value : 3,456,765,275	Growth 26,062,877	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	350	4,693,750	116	2,242,240	361	9,920,755	827	16,856,745	
02. Res Improve Land	2,207	31,143,970	98	2,970,000	355	10,221,450	2,660	44,335,420	
03. Res Improvements	2,264	184,652,720	112	21,361,020	409	71,100,630	2,785	277,114,370	
04. Res Total	2,614	220,490,440	228	26,573,260	770	91,242,835	3,612	338,306,535	7,973,830
% of Res Total	72.37	65.17	6.31	7.85	21.32	26.97	30.69	9.79	30.59
05. Com UnImp Land	63	184,405	7	73,310	12	277,650	82	535,365	
06. Com Improve Land	464	1,987,760	33	508,010	42	5,905,105	539	8,400,875	
07. Com Improvements	467	36,253,380	37	3,940,550	60	53,184,510	564	93,378,440	
08. Com Total	530	38,425,545	44	4,521,870	72	59,367,265	646	102,314,680	5,828,470
% of Com Total	82.04	37.56	6.81	4.42	11.15	58.02	5.49	2.96	22.36
09. Ind UnImp Land	0	0	0	0	0	0	0	0	
10. Ind Improve Land	0	0	0	0	0	0	0	0	
11. Ind Improvements	0	0	0	0	0	0	0	0	
12. Ind Total	0	0	0	0	0	0	0	0	0
% of Ind Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Rec UnImp Land	0	0	1	10,115	1,212	25,425,540	1,213	25,435,655	
14. Rec Improve Land	0	0	3	159,790	777	40,850,470	780	41,010,260	
15. Rec Improvements	0	0	4	208,350	802	176,187,120	806	176,395,470	
16. Rec Total	0	0	5	378,255	2,014	242,463,130	2,019	242,841,385	155,360
% of Rec Total	0.00	0.00	0.25	0.16	99.75	99.84	17.16	7.03	0.60
Res & Rec Total	2,614	220,490,440	233	26,951,515	2,784	333,705,965	5,631	581,147,920	8,129,190
% of Res & Rec Total	46.42	37.94	4.14	4.64	49.44	57.42	47.85	16.81	31.19
Com & Ind Total	530	38,425,545	44	4,521,870	72	59,367,265	646	102,314,680	5,828,470
% of Com & Ind Total	82.04	37.56	6.81	4.42	11.15	58.02	5.49	2.96	22.36
17. Taxable Total	3,144	258,915,985	277	31,473,385	2,856	393,073,230	6,277	683,462,600	13,957,660
% of Taxable Total	50.09	37.88	4.41	4.60	45.50	57.51	53.34	19.77	53.55

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	398	82	772	1,252

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	234	72,653,580	3,887	1,715,420,790	4,121	1,788,074,370
28. Ag-Improved Land	0	0	95	42,923,320	1,218	757,378,210	1,313	800,301,530
29. Ag Improvements	0	0	96	11,729,805	1,274	173,196,970	1,370	184,926,775

30. Ag Total				5,491	2,773,302,675
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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	60,000	
32. HomeSite Improv Land	0	0.00	0	63	68.00	1,995,000	
33. HomeSite Improvements	0	0.00	0	64	0.00	8,498,765	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	42	94.87	379,480	
36. FarmSite Improv Land	0	0.00	0	71	292.54	1,170,160	
37. FarmSite Improvements	0	0.00	0	77	0.00	3,231,040	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	193	401.10	0	
40. Other- Non Ag Use	0	0.00	0	13	359.86	166,310	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	37	40.00	1,125,000	39	42.00	1,185,000	
32. HomeSite Improv Land	750	796.82	23,250,000	813	864.82	25,245,000	
33. HomeSite Improvements	816	0.00	98,501,090	880	0.00	106,999,855	368,075
34. HomeSite Total				919	906.82	133,429,855	
35. FarmSite UnImp Land	460	1,313.35	5,253,400	502	1,408.22	5,632,880	
36. FarmSite Improv Land	964	5,774.10	23,096,400	1,035	6,066.64	24,266,560	
37. FarmSite Improvements	1,075	0.00	74,695,880	1,152	0.00	77,926,920	11,737,142
38. FarmSite Total				1,654	7,474.86	107,826,360	
39. Road & Ditches	3,735	9,672.86	0	3,928	10,073.96	0	
40. Other- Non Ag Use	193	9,145.75	5,650,005	206	9,505.61	5,816,315	
41. Total Section VI				2,573	27,961.25	247,072,530	12,105,217

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	18	2,039.59	2,367,120	18	2,039.59	2,367,120

Schedule VIII : Agricultural Records : Special Value

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.00	0	0	0.00	0
44. Market Value	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	8	506.88	1,163,620	8	506.88	1,163,620
44. Market Value	0	0	0	0	0	0

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,982.39	4.57%	18,495,715	4.73%	9,330.01
46. 1A	1,743.96	4.02%	16,271,150	4.16%	9,330.00
47. 2A1	2,964.11	6.84%	27,638,620	7.07%	9,324.42
48. 2A	16,776.49	38.71%	152,353,900	38.96%	9,081.39
49. 3A1	418.19	0.97%	3,795,080	0.97%	9,075.01
50. 3A	82.36	0.19%	747,420	0.19%	9,075.04
51. 4A1	15,592.45	35.98%	138,272,920	35.36%	8,867.94
52. 4A	3,773.39	8.71%	33,483,635	8.56%	8,873.62
53. Total	43,333.34	100.00%	391,058,440	100.00%	9,024.42
Dry					
54. 1D1	2,874.49	3.52%	19,503,450	3.88%	6,785.01
55. 1D	28,449.45	34.85%	193,029,520	38.36%	6,785.00
56. 2D1	6,096.48	7.47%	40,663,595	8.08%	6,670.01
57. 2D	7,572.28	9.28%	48,311,045	9.60%	6,379.99
58. 3D1	158.59	0.19%	949,155	0.19%	5,984.96
59. 3D	1,604.91	1.97%	9,003,560	1.79%	5,610.01
60. 4D1	29,137.39	35.69%	160,255,645	31.84%	5,500.00
61. 4D	5,736.24	7.03%	31,549,320	6.27%	5,500.00
62. Total	81,629.83	100.00%	503,265,290	100.00%	6,165.21
Grass					
63. 1G1	7,649.80	30.87%	23,458,050	30.93%	3,066.49
64. 1G	5,391.83	21.76%	16,521,175	21.78%	3,064.11
65. 2G1	2,448.19	9.88%	7,481,190	9.86%	3,055.80
66. 2G	8,106.96	32.71%	24,777,525	32.67%	3,056.33
67. 3G1	977.99	3.95%	2,969,610	3.92%	3,036.44
68. 3G	93.19	0.38%	283,760	0.37%	3,044.96
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	114.36	0.46%	348,250	0.46%	3,045.21
71. Total	24,782.32	100.00%	75,839,560	100.00%	3,060.23
Irrigated Total					
	43,333.34	28.58%	391,058,440	40.21%	9,024.42
Dry Total					
	81,629.83	53.83%	503,265,290	51.74%	6,165.21
Grass Total					
	24,782.32	16.34%	75,839,560	7.80%	3,060.23
72. Waste	546.39	0.36%	163,915	0.02%	300.00
73. Other	1,352.56	0.89%	2,267,720	0.23%	1,676.61
74. Exempt	125.51	0.08%	532,765	0.05%	4,244.80
75. Market Area Total	151,644.44	100.00%	972,594,925	100.00%	6,413.65

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	5,453.77	17.91%	35,804,100	19.67%	6,565.02
46. 1A	2,740.48	9.00%	17,268,810	9.49%	6,301.38
47. 2A1	1,614.17	5.30%	9,865,850	5.42%	6,112.03
48. 2A	11,485.45	37.72%	70,859,490	38.93%	6,169.50
49. 3A1	2,581.73	8.48%	14,702,935	8.08%	5,694.99
50. 3A	261.47	0.86%	1,451,190	0.80%	5,550.12
51. 4A1	4,243.34	13.94%	21,670,130	11.90%	5,106.86
52. 4A	2,070.09	6.80%	10,411,005	5.72%	5,029.25
53. Total	30,450.50	100.00%	182,033,510	100.00%	5,978.01
Dry					
54. 1D1	7,295.16	9.97%	27,283,900	12.25%	3,740.00
55. 1D	14,646.30	20.02%	53,312,510	23.93%	3,640.00
56. 2D1	5,730.30	7.83%	17,592,035	7.90%	3,070.00
57. 2D	18,190.39	24.87%	52,024,425	23.36%	2,860.00
58. 3D1	3,790.87	5.18%	10,538,590	4.73%	2,779.99
59. 3D	1,131.00	1.55%	3,019,770	1.36%	2,670.00
60. 4D1	14,512.60	19.84%	38,385,745	17.23%	2,644.99
61. 4D	7,844.93	10.73%	20,593,830	9.25%	2,625.11
62. Total	73,141.55	100.00%	222,750,805	100.00%	3,045.48
Grass					
63. 1G1	20,422.19	9.04%	52,792,685	9.32%	2,585.06
64. 1G	32,024.55	14.17%	81,480,130	14.38%	2,544.30
65. 2G1	61,368.14	27.15%	153,316,160	27.06%	2,498.30
66. 2G	47,451.19	21.00%	119,547,040	21.10%	2,519.37
67. 3G1	37,072.08	16.40%	91,755,840	16.20%	2,475.07
68. 3G	26,209.10	11.60%	63,858,660	11.27%	2,436.51
69. 4G1	586.99	0.26%	1,513,525	0.27%	2,578.45
70. 4G	862.06	0.38%	2,221,935	0.39%	2,577.47
71. Total	225,996.30	100.00%	566,485,975	100.00%	2,506.62
Irrigated Total					
	30,450.50	8.87%	182,033,510	18.66%	5,978.01
Dry Total					
	73,141.55	21.32%	222,750,805	22.83%	3,045.48
Grass Total					
	225,996.30	65.87%	566,485,975	58.06%	2,506.62
72. Waste	9,437.33	2.75%	2,830,045	0.29%	299.88
73. Other	4,083.07	1.19%	1,642,075	0.17%	402.17
74. Exempt	12,122.09	3.53%	27,019,970	2.77%	2,228.99
75. Market Area Total	343,108.75	100.00%	975,742,410	100.00%	2,843.83

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	753.46	4.12%	6,835,885	4.63%	9,072.66
46. 1A	445.89	2.44%	4,160,145	2.82%	9,329.98
47. 2A1	930.57	5.09%	8,458,085	5.73%	9,089.14
48. 2A	6,671.94	36.47%	60,828,580	41.18%	9,117.08
49. 3A1	430.99	2.36%	3,744,685	2.54%	8,688.57
50. 3A	2.86	0.02%	23,795	0.02%	8,319.93
51. 4A1	6,448.14	35.25%	45,726,120	30.96%	7,091.37
52. 4A	2,611.21	14.27%	17,927,225	12.14%	6,865.49
53. Total	18,295.06	100.00%	147,704,520	100.00%	8,073.46
Dry					
54. 1D1	3,428.07	7.17%	21,048,335	8.32%	6,140.00
55. 1D	12,384.40	25.89%	74,306,400	29.36%	6,000.00
56. 2D1	3,815.58	7.98%	21,882,350	8.65%	5,735.00
57. 2D	6,595.34	13.79%	37,395,590	14.77%	5,670.00
58. 3D1	176.86	0.37%	966,565	0.38%	5,465.14
59. 3D	402.89	0.84%	2,084,960	0.82%	5,175.01
60. 4D1	13,806.84	28.87%	64,132,830	25.34%	4,645.00
61. 4D	7,220.55	15.10%	31,301,070	12.37%	4,335.00
62. Total	47,830.53	100.00%	253,118,100	100.00%	5,291.98
Grass					
63. 1G1	10,028.63	15.15%	27,438,920	15.71%	2,736.06
64. 1G	8,692.93	13.13%	23,451,850	13.42%	2,697.81
65. 2G1	14,253.70	21.53%	36,449,890	20.86%	2,557.22
66. 2G	15,883.22	24.00%	43,119,575	24.68%	2,714.79
67. 3G1	13,726.82	20.74%	34,905,430	19.98%	2,542.86
68. 3G	3,244.36	4.90%	8,351,630	4.78%	2,574.20
69. 4G1	36.41	0.06%	100,140	0.06%	2,750.34
70. 4G	326.78	0.49%	884,295	0.51%	2,706.09
71. Total	66,192.85	100.00%	174,701,730	100.00%	2,639.28
Irrigated Total	18,295.06	13.43%	147,704,520	25.56%	8,073.46
Dry Total	47,830.53	35.10%	253,118,100	43.80%	5,291.98
Grass Total	66,192.85	48.58%	174,701,730	30.23%	2,639.28
72. Waste	2,747.79	2.02%	824,330	0.14%	300.00
73. Other	1,198.07	0.88%	1,544,130	0.27%	1,288.85
74. Exempt	13,564.28	9.95%	38,305,835	6.63%	2,824.02
75. Market Area Total	136,264.30	100.00%	577,892,810	100.00%	4,240.97

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	4,337.74	34,129,830	87,741.16	686,666,640	92,078.90	720,796,470
77. Dry Land	0.00	0	11,270.14	52,317,645	191,331.77	926,816,550	202,601.91	979,134,195
78. Grass	0.00	0	9,736.28	25,078,685	307,235.19	791,948,580	316,971.47	817,027,265
79. Waste	0.00	0	617.07	185,140	12,114.44	3,633,150	12,731.51	3,818,290
80. Other	0.00	0	265.71	94,650	6,367.99	5,359,275	6,633.70	5,453,925
81. Exempt	21.71	118,320	1,376.65	950,750	24,413.52	64,789,500	25,811.88	65,858,570
82. Total	0.00	0	26,226.94	111,805,950	604,790.55	0	631,017.49	0

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	92,078.90	14.59%	720,796,470	0.00%	7,828.03
Dry Land	202,601.91	32.11%	979,134,195	0.00%	4,832.80
Grass	316,971.47	50.23%	817,027,265	0.00%	2,577.61
Waste	12,731.51	2.02%	3,818,290	0.00%	299.91
Other	6,633.70	1.05%	5,453,925	0.00%	822.15
Exempt	25,811.88	4.09%	65,858,570	0.00%	2,551.48
Total	631,017.49	100.00%	0	0.00%	0.00

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 N/a Or Error	41	6,484,455	19	4,764,120	19	2,810,205	60	14,058,780	64,555
83.2 Bazile Mills	28	732,910	17	146,285	22	1,524,130	50	2,403,325	0
83.3 Bloomfield	53	597,530	457	5,338,305	463	36,555,760	516	42,491,595	175,100
83.4 Center	15	60,925	52	300,100	54	1,937,715	69	2,298,740	0
83.5 Creighton	74	892,690	559	9,353,225	567	46,190,500	641	56,436,415	382,600
83.6 Crofton	42	703,350	332	7,827,070	344	36,786,395	386	45,316,815	443,155
83.7 Devils Nest	709	3,571,925	34	483,355	34	4,559,695	743	8,614,975	186,450
83.8 Lake	445	12,787,740	720	31,237,875	742	166,527,755	1,187	210,553,370	4,245,120
83.9 Niobrara	20	306,185	181	3,019,400	198	16,633,570	218	19,959,155	21,040
83.10 Rural	494	14,792,035	460	17,716,360	532	95,207,590	1,026	127,715,985	2,460,090
83.11 Santee	1	1,220	7	10,565	7	305,320	8	317,105	0
83.12 Verdel	34	121,095	30	110,645	30	929,175	64	1,160,915	2,215
83.13 Verdigre	24	243,650	254	1,633,805	260	17,534,825	284	19,412,280	50,195
83.14 Wausa	38	452,055	276	3,240,880	277	24,786,400	315	28,479,335	95,610
83.15 Winnetoon	22	544,635	42	163,690	42	1,220,805	64	1,929,130	3,060
84 Residential Total	2,040	42,292,400	3,440	85,345,680	3,591	453,509,840	5,631	581,147,920	8,129,190

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Bazile Mills	0	0	1	900	2	84,445	2	85,345	0
85.2	Bloomfield	9	33,035	98	514,155	100	14,288,915	109	14,836,105	10,035
85.3	Center	2	1,230	11	12,085	11	326,065	13	339,380	0
85.4	Creighton	15	54,120	105	463,710	105	6,528,975	120	7,046,805	15,980
85.5	Crofton	10	43,170	65	253,465	65	6,190,190	75	6,486,825	70,655
85.6	Lake	0	0	23	500,360	24	8,637,785	24	9,138,145	618,470
85.7	Niobrara	7	36,440	43	418,235	43	2,877,375	50	3,332,050	80,725
85.8	Rural	18	343,170	50	5,896,810	71	48,357,965	89	54,597,945	5,007,415
85.9	Verdel	9	5,010	7	4,760	7	82,930	16	92,700	0
85.10	Verdigre	5	7,510	60	101,020	60	3,059,535	65	3,168,065	25,190
85.11	Wausa	6	11,635	62	220,165	62	2,631,540	68	2,863,340	0
85.12	Winnetoon	1	45	14	15,210	14	312,720	15	327,975	0
86	Commercial Total	82	535,365	539	8,400,875	564	93,378,440	646	102,314,680	5,828,470

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	7,538.37	31.19%	23,156,225	31.20%	3,071.78
88. 1G	5,282.53	21.86%	16,239,745	21.88%	3,074.24
89. 2G1	2,338.96	9.68%	7,184,000	9.68%	3,071.45
90. 2G	7,826.00	32.38%	24,042,510	32.40%	3,072.13
91. 3G1	972.56	4.02%	2,961,945	3.99%	3,045.51
92. 3G	93.19	0.39%	283,760	0.38%	3,044.96
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	114.36	0.47%	348,250	0.47%	3,045.21
95. Total	24,165.97	100.00%	74,216,435	100.00%	3,071.11
CRP					
96. 1C1	109.15	18.79%	300,185	18.79%	2,750.21
97. 1C	99.86	17.19%	274,635	17.19%	2,750.20
98. 2C1	107.65	18.53%	296,050	18.53%	2,750.12
99. 2C	262.41	45.17%	721,660	45.17%	2,750.12
100. 3C1	1.85	0.32%	5,090	0.32%	2,751.35
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	580.92	100.00%	1,597,620	100.00%	2,750.15
Timber					
105. 1T1	2.28	6.44%	1,640	6.43%	719.30
106. 1T	9.44	26.64%	6,795	26.64%	719.81
107. 2T1	1.58	4.46%	1,140	4.47%	721.52
108. 2T	18.55	52.36%	13,355	52.36%	719.95
109. 3T1	3.58	10.10%	2,575	10.10%	719.27
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	35.43	100.00%	25,505	100.00%	719.87
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Grass Total	24,165.97	97.51%	74,216,435	97.86%	3,071.11
CRP Total	580.92	2.34%	1,597,620	2.11%	2,750.15
Timber Total	35.43	0.14%	25,505	0.03%	719.87
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114. Market Area Total	24,782.32	100.00%	75,839,560	100.00%	3,060.23

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	18,565.27	9.16%	48,763,975	9.16%	2,626.62
88. 1G	29,280.47	14.44%	76,904,335	14.45%	2,626.47
89. 2G1	53,180.57	26.23%	139,673,385	26.24%	2,626.40
90. 2G	43,035.59	21.23%	112,985,230	21.22%	2,625.39
91. 3G1	33,832.84	16.69%	88,813,985	16.68%	2,625.08
92. 3G	23,429.77	11.56%	61,515,535	11.56%	2,625.53
93. 4G1	560.79	0.28%	1,477,240	0.28%	2,634.21
94. 4G	840.25	0.41%	2,205,845	0.41%	2,625.22
95. Total	202,725.55	100.00%	532,339,530	100.00%	2,625.91
CRP					
96. 1C1	1,325.89	15.48%	3,646,410	15.48%	2,750.16
97. 1C	1,280.72	14.95%	3,522,180	14.95%	2,750.16
98. 2C1	3,816.47	44.55%	10,495,760	44.55%	2,750.12
99. 2C	1,666.21	19.45%	4,582,290	19.45%	2,750.13
100. 3C1	300.28	3.51%	825,830	3.51%	2,750.20
101. 3C	168.44	1.97%	463,255	1.97%	2,750.27
102. 4C1	8.58	0.10%	23,605	0.10%	2,751.17
103. 4C	0.20	0.00%	550	0.00%	2,750.00
104. Total	8,566.79	100.00%	23,559,880	100.00%	2,750.14
Timber					
105. 1T1	531.03	3.61%	382,300	3.61%	719.92
106. 1T	1,463.36	9.95%	1,053,615	9.95%	720.00
107. 2T1	4,371.10	29.73%	3,147,015	29.73%	719.96
108. 2T	2,749.39	18.70%	1,979,520	18.70%	719.99
109. 3T1	2,938.96	19.99%	2,116,025	19.99%	719.99
110. 3T	2,610.89	17.76%	1,879,870	17.76%	720.01
111. 4T1	17.62	0.12%	12,680	0.12%	719.64
112. 4T	21.61	0.15%	15,540	0.15%	719.11
113. Total	14,703.96	100.00%	10,586,565	100.00%	719.98
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Grass Total	202,725.55	89.70%	532,339,530	93.97%	2,625.91
CRP Total	8,566.79	3.79%	23,559,880	4.16%	2,750.14
Timber Total	14,703.96	6.51%	10,586,565	1.87%	719.98
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114. Market Area Total	225,996.30	100.00%	566,485,975	100.00%	2,506.62

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	9,343.57	15.51%	25,885,140	15.53%	2,770.37
88. 1G	7,994.42	13.27%	22,174,510	13.30%	2,773.75
89. 2G1	12,409.17	20.60%	34,411,200	20.65%	2,773.05
90. 2G	14,971.32	24.85%	41,506,080	24.90%	2,772.37
91. 3G1	12,231.32	20.30%	33,636,910	20.18%	2,750.06
92. 3G	2,939.40	4.88%	8,089,000	4.85%	2,751.92
93. 4G1	36.22	0.06%	99,615	0.06%	2,750.28
94. 4G	318.97	0.53%	877,280	0.53%	2,750.35
95. Total	60,244.39	100.00%	166,679,735	100.00%	2,766.73
CRP					
96. 1C1	522.41	28.36%	1,436,685	28.36%	2,750.11
97. 1C	381.46	20.71%	1,049,075	20.71%	2,750.16
98. 2C1	350.04	19.01%	962,680	19.01%	2,750.20
99. 2C	471.36	25.59%	1,296,300	25.59%	2,750.13
100. 3C1	94.45	5.13%	259,750	5.13%	2,750.13
101. 3C	21.21	1.15%	58,335	1.15%	2,750.35
102. 4C1	0.19	0.01%	525	0.01%	2,763.16
103. 4C	0.68	0.04%	1,875	0.04%	2,757.35
104. Total	1,841.80	100.00%	5,065,225	100.00%	2,750.15
Timber					
105. 1T1	162.65	3.96%	117,095	3.96%	719.92
106. 1T	317.05	7.72%	228,265	7.72%	719.97
107. 2T1	1,494.49	36.39%	1,076,010	36.39%	719.98
108. 2T	440.54	10.73%	317,195	10.73%	720.01
109. 3T1	1,401.05	34.12%	1,008,770	34.12%	720.01
110. 3T	283.75	6.91%	204,295	6.91%	719.98
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	7.13	0.17%	5,140	0.17%	720.90
113. Total	4,106.66	100.00%	2,956,770	100.00%	719.99
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Grass Total	60,244.39	91.01%	166,679,735	95.41%	2,766.73
CRP Total	1,841.80	2.78%	5,065,225	2.90%	2,750.15
Timber Total	4,106.66	6.20%	2,956,770	1.69%	719.99
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114. Market Area Total	66,192.85	100.00%	174,701,730	100.00%	2,639.28

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

54 Knox

	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	306,547,375	338,306,535	31,759,160	10.36%	7,973,830	7.76%
02. Recreational	228,544,385	242,841,385	14,297,000	6.26%	155,360	6.19%
03. Ag-Homesite Land, Ag-Res Dwelling	113,560,750	133,429,855	19,869,105	17.50%	368,075	17.17%
04. Total Residential (sum lines 1-3)	648,652,510	714,577,775	65,925,265	10.16%	8,497,265	8.85%
05. Commercial	96,168,780	102,314,680	6,145,900	6.39%	5,828,470	0.33%
06. Industrial	0	0	0		0	
07. Total Commercial (sum lines 5-6)	96,168,780	102,314,680	6,145,900	6.39%	5,828,470	0.33%
08. Ag-Farmsite Land, Outbuildings	95,942,710	107,826,360	11,883,650	12.39%	11,737,142	0.15%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	4,924,690	5,816,315	891,625	18.11%		
11. Total Non-Agland (sum lines 8-10)	100,867,400	113,642,675	12,775,275	12.67%	11,737,142	1.03%
12. Irrigated	557,891,220	720,796,470	162,905,250	29.20%		
13. Dryland	932,084,950	979,134,195	47,049,245	5.05%		
14. Grassland	682,789,650	817,027,265	134,237,615	19.66%		
15. Wasteland	3,194,615	3,818,290	623,675	19.52%		
16. Other Agland	3,592,700	5,453,925	1,861,225	51.81%		
17. Total Agricultural Land	2,179,553,135	2,526,230,145	346,677,010	15.91%		
18. Total Value of all Real Property (Locally Assessed)	3,025,241,825	3,456,765,275	431,523,450	14.26%	26,062,877	13.40%

2026 Assessment Survey for Knox County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Four
4.	Other part-time employees:
	None
5.	Number of shared employees:
	None
6.	Assessor's requested budget for current fiscal year:
	\$365, 044
7.	Adopted budget, or granted budget if different from above:
	same as above
8.	Amount of the total assessor's budget set aside for appraisal work:
	N/A
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$24,450
10.	Part of the assessor's budget that is dedicated to the computer system:
	\$50,715
11.	Amount of the assessor's budget set aside for education/workshops:
	\$2,500
12.	Amount of last year's assessor's budget not used:
	\$41,122 Short 2 employees from Jan - May.

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

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

D. Contracted Services

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

E. Appraisal /Listing Services

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

2026 Residential Assessment Survey for Knox County

1.	Valuation data collection done by:
	Staff
2.	List and describe the approach(es) used to estimate the market value of residential properties.
	The cost approach is used to determine market value of residential properties.
3.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?
	Depreciation tables provided by the CAMA system are used.
4.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.
	Three tables are used and economic is adjusted according to the market for each valuation group.
5.	Describe the methodology used to determine the residential lot values?
	Residential lot values are developed by sales/market per square foot. The county uses the 15%-20% land to building range as well.
6.	How are rural residential site values developed?
	Market analysis, compare to surrounding counties.
7.	Are there form 191 applications on file?
	No
8.	Describe the methodology used to determine value for vacant lots being held for sale or resale?
	All lots are treated the same, no applications to combine lots have been received.

2026 Commercial Assessment Survey for Knox County

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

2026 Agricultural Assessment Survey for Knox County

1.	Valuation data collection done by:
	Staff
2.	Describe the process used to determine and monitor market areas.
	Market areas were established in 2010 using factors such as soil type, irrigation potential, land use and topography. We totally revamped the county according to detailed soil and rainfall charts. Each year I plot all the sales on a county map and monitor the markets in each established area.
3.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	The primary use of the parcel is looked at. Recreational land typically has lake influence. Some recreational land does also include agland that is no longer used to sustain agricultural purposes. This is determined through sales verification and review and inspection of properties.
4.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes, they carry the same value.
5.	What separate market analysis has been conducted where intensive use is identified in the county?
	Currently the county values feedlots at a separate value and identified as intensive use.
6.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	We value WRP by maintaining the LVG codes, whether grass or waste. Currently there are sales of WRP land so as a basis we value at one-half of the regular grass value. We maintain that there are at least two types of WRP-the typical area along a creek bed that floods regularly and is not sustainable for recreation and the second is the upland areas that are sustained for more specific activities with ideal characteristics for recreation.
6a.	Are any other agricultural subclasses used? If yes, please explain.
	No
	<i><u>If your county has special value applications, please answer the following</u></i>
7a.	How many parcels have a special valuation application on file?
	8
7b.	What process was used to determine if non-agricultural influences exist in the county?
	No information exists that would meet the need to apply special value. All sales and surrounding areas reviewed.
	<i><u>If your county recognizes a special value, please answer the following</u></i>
7c.	Describe the non-agricultural influences recognized within the county.

	None
7d.	Where is the influenced area located within the county?
	N/A
7e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2025 Knox County 3 year Plan of Assessment

<u>Real Estate Only</u>	<u>Parcels</u>	<u>% total parcels</u>	<u>Valuation</u>	<u>% total</u>
Valuation				
Residential/Recreational	5624	47.83%	\$ 536,504,965	17.73%
Commercial	642	5.46%	\$ 92,897,620	3.07%
Agricultural	<u>5492</u>	<u>46.71%</u>	<u>\$ 2,397,266,625</u>	<u>79.20%</u>
2025 Abstract Totals	<u>11,758</u>	<u>100.00%</u>	<u>\$ 3,026,669,210</u>	<u>100.00%</u>

<u>Personal Property Schedules</u>	<u>Schedules</u>	<u>Value</u>	<u>Exemptions</u>	<u>Value Exempted</u>
Commercial	431	\$ 19,358,834	0	\$ 0
Agricultural	<u>917</u>	<u>\$ 86,833,106</u>	<u>0</u>	<u>\$ 0</u>
Total	1348	\$102,340,126	0	\$ 0

2025-2026 Proposed Budget

Assessor Budget-\$ 365,044.45
 Re-Appraisal Budget-\$ 24,450.00
 Total- \$389,494.45

2025 Form 425-Calamity- 2 applications accepted/home destroyed by fire Feb 9,2025, flooded land June 22, 2025.

2025 COV Notices Mailed by first class mail- 3560

2025 Form 422 Protest- 2 protests filed, 1 late filling July 2,2024

Staff

1 Assessor

1 Deputy Assessor

4 Full Time Clerk/Appraisers April 23 '25 1 employee left the office. May 5 '25 1 new employee hired, May 19 '25 1 employee moved from Sheriff's office to start in Assessor's Office.

All general staff functions are performed by everyone in the office. Clerks have their specific job they are in charge of but all general functions are shared. This makes all help accessible at all times to any customer. The Assessor prepares the reports. Deputy Assessor Kylee is in charge of GIS mapping, organizing review work, Homestead Exemptions, educating the clerks and helping with other tasks.

Contract Appraiser

No appraisers on contract.

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

Computer Vendor

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

GIS

GIS Workshop

Training

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

2025 R & O Statistics

Property Class	Median	COD	PRD
Residential	92.77%	13.44	104.58
Commercial	93.06%	14.71	102.82
Agricultural	72.06%	24.47	102.61

3 Year Appraisal Plan

Current 2025

Residential

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

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

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

Agricultural

A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, using all information collected. My liaison is kept up to date. This year Market area #1 had increased irrigation 10%, and grass increased 15%. Market area #2 had increases in all classes, grass increased 8%, dry increased 8%, and irrigation increased 15%. Market area #3 had increases in all classes, grass increased 15%, dry increased 3%, and irrigation increased 15%. Sale review and pickup work will also be completed by the office staff. GIS updates will continue using the fall 2024 flight and the EagleView aerials provided to us.

Other

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

2026

Residential

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

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

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

Agricultural

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

Other

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

2027

Residential

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

building permits. We will continually review each file for accuracy and correct statistics.

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

Commercial

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

Agricultural

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

Other

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

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

2028

Residential

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

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

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

Commercial

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

Agricultural

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

Other

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

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

2029

Residential

Lake review shall be completed summer and fall of 2029 and implemented for 2030. We plan on updating costing tables at that time. Yearly appraisal maintenance will also be done for the residential lake, which includes sales review and pickup work. Sale review includes either a physical inspection of the property and/or questionnaires, telephone calls or physical inspection of the property. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics. .

Towns- Towns will continue on the cyclical review. We will mail out letters informing them that we are doing our review. Along with that, we send a work sheet with statistical questions for them to answer and return and/or call and visit. This way, when we review, we have the stat sheet with us and compare to what we see. We normally get good results with the returning of the questionnaires.

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

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

Commercial

Appraisal maintenance will be on the agenda for all commercial properties. Knox County generally has a lower number of commercial sales with many single type

sales. Normally it is very hard to compare because of the uniqueness and the small number of properties selling. Sale review includes either a physical inspection of the property and/or questionnaires or telephone calls. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Agricultural

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

Other

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

	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
<u>Residential</u>	Market analysis Implement Partial Rural Continue rural	Market Analysis Finalize Rural	Market Analysis	Market Analysis Organize Lake	Market Analysis Implement Lake Finalize Lake
<u>Commercial</u>	Market Analysis	Market Analysis Organize Comm review	Market Analysis Finalize commercial Implement Comm	Market Analysis	Market Analysis
<u>Agricultural</u>	GIS Updates Aerial Updates Continue Rural Implement Partial Rural Market Analysis	GIS Updates Aerial Updates Finalize Rural Market Analysis	GIS Updates Aerial Updates Market Analysis	GIS Updates Aerial Updates Market Analysis	GIS Updates Aerial Updates Market Analysis

Christa M Beckmann
Assessor

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

Kylee Kracht
Deputy

March 1, 2026

KNOX COUNTY

2026 Methodology for Special Value

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



Christa M Beckmann
Knox County Assessor

Knox County accepted applications in March of 2012.

#1) Jerry Hanefeldt-6 applications all in either 13-30-5 or 24-30-5 Valley Township

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