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DEPARTMENT OF REVENUE

**2020 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

BUTLER COUNTY



Pete Ricketts, Governor

April 7, 2020

Commissioner Hotz:

The Property Tax Administrator has compiled the 2020 Reports and Opinions of the Property Tax Administrator for Butler 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 Butler 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 "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator
402-471-5962

cc: Vickie Donoghue, Butler County Assessor

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Introduction

Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall 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 for consideration 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 sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). 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 professionally accepted mass appraisal methods 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 on 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.

In 2019, [Neb. Rev. Stat. § 77-1363](#) was amended with the passage of LB 372. The bill became operative on August 31, 2019 and specified that Land Capability Group (LCG) classifications must be based on land-use specific productivity data from the Natural Resources Conservation Service (NRCS). The Division used the NRCS data to develop a new LCG structure to comply with the statutory change. Each county received the updated land capability group changes and applied them to the inventory of land in the 2020 assessment year.

Statistical Analysis:

Before relying upon any calculated statistical measures to evaluate a county's assessment performance, the Division 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 value 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 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.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division 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 and 92% to 100% for all other classes of real property.

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 reliability of the COD can be directly affected by extreme ratios.

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 IAAO's recognition 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.

Analysis of Assessment Practices:

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods 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.

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'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 professionally accepted mass appraisal methods. 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.

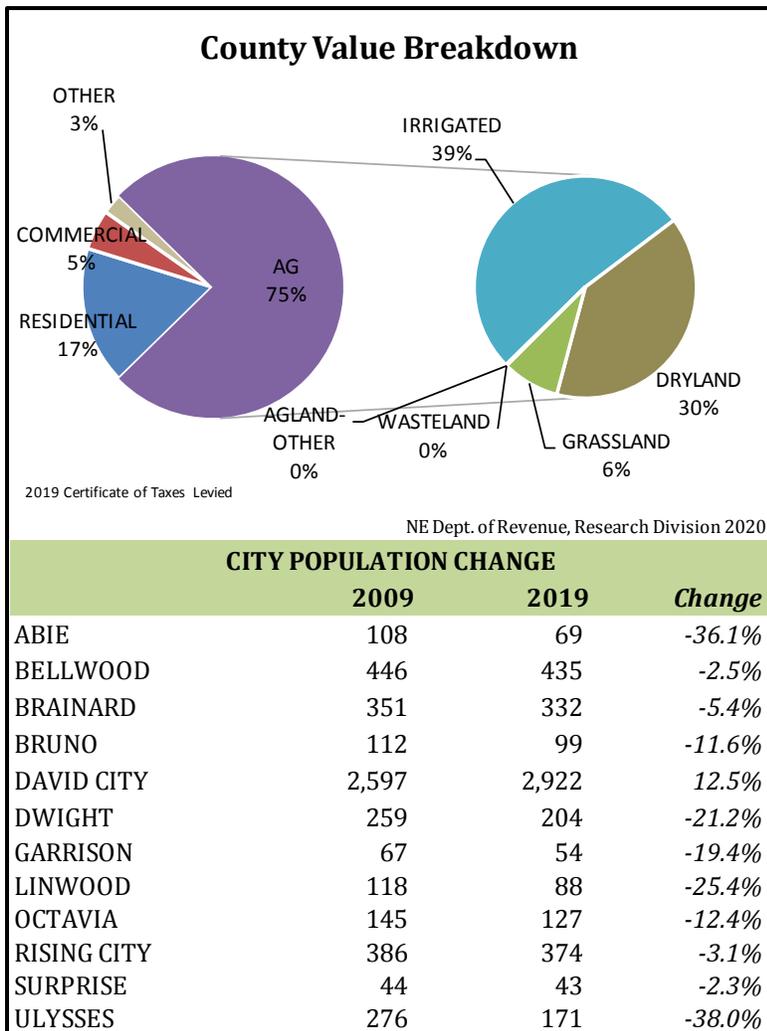
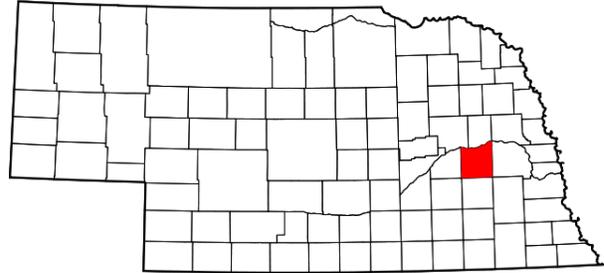
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior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

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county, along with any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns and the results of those corrective measures.

**Further information may be found in Exhibit 94*

County Overview

With a total area of 585 square miles, Butler County had 8,058 residents, per the Census Bureau Quick Facts for 2018, a 4% population decline from the 2010 U.S. Census. Reports indicated that 81% of county residents were homeowners and 89% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$96,152 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Butler County are disbursed around the county, but convene in and around David City. According to the latest information available from the U.S. Census Bureau, there were 206 employer establishments with total employment of 2,083.

An overwhelming majority of Butler County's valuation base is attributed to agricultural land. A mix of dry and irrigated land makes up a majority of the land in the county. Butler County is included in the Lower Platte North, Upper Big Blue, and Lower Platte South Natural Resources Districts (NRD). Butler County has a robust market for poultry. In value of sales by commodity group, Butler County ranks first in milk from cows and sixth in poultry and eggs (USDA AgCensus).

2020 Residential Correlation for Butler County

Assessment Actions

The Butler County Assessor reviewed and inspected the towns of Rising City, Brainard, Ulysses, Dwight and the rural residences and farm homes in GEO codes 2941, 2943, 2991 and 2989 for the current assessment year. All properties were revalued with updated Marshall & Swift pricing. Following a sales analysis, depreciation adjustments were made to the residential class based on the market analysis. This includes all the towns and the rural residences and farm homes. Lot values were evaluated and adjusted according to the current sales information.

The first acre on the rural home site was increased approximately 10% after a sales analysis was conducted on the rural residential sales.

All pick-up work was completed timely.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the review of the assessment practices to determine compliance and the review to ensure that all data submitted to the State sales file is timely and accurate, were completed.

The county assessor utilizes a sales questionnaire to aid in the verification of all residential sales. All disqualified sales had comments, providing an adequate explanation for the disqualified sale. The percentage of sales used is acceptable when compared to the state average. The review of Butler County revealed that no apparent bias existed in the qualification of the determination of the arm's-length sales and all sales were made available for the measurement of the real property.

The valuation groups are represented in nine geographic locations. Like areas with economic characteristics are grouped together.

The lot values were reviewed by analyzing land to building ratios and vacant lot sales and the result was acceptable. The lots are analyzed along with the reappraisal of each valuation group.

The Butler County Assessor has an established six-year review and inspection cycle and is completing the review timely. The residential costing is dated 2019. The county will be converting to the MIPS Computer- Assisted Mass Appraisal (CAMA) software in the near future so the county assessor updated all the costing in the current system before the transition.

The county has a written valuation methodology on file for the completion of the assessment actions and explanation of the process.

2020 Residential Correlation for Butler County

Description of Analysis

The residential parcels are analyzed utilizing eight valuation groups that are based on assessor locations in the county.

Valuation Group	Description
1	Lakes (including Bellwood Lake; Benesch Lake; Brandenburgh Lake; Gans Lake; Jarecki Lake & Riverview Lake)
2	David City & Hildy Estates
3	Acreages & Rural Subdivisions (including Acreages; Adamy; Clear Lake; Cornell's Sub; Jarecki Sub; Loma; Riverside Meadow & Valley Heights)
4	Rising City
6	Small Towns & Villages (including Abie; Bruno; Garrison; Linwood; Octavia; Surprise & Ulysses)
7	Dwight
8	Brainard
9	Bellwood

The residential statistical profile has 185 qualified sales representing all the valuation groups. The overall measures of central tendency and the qualitative measures are within range and support of each other. All groups with sufficient sales are also within the acceptable range.

The assessment actions reported by the county assessor appear to correlate with the movement of the residential base, excluding growth.

Equalization and Quality of Assessment

The review of the statistics with sufficient sales, along with all other information available, and the assessment practices suggest that the assessments within the county are within the acceptable parameters, and therefore considered equalized.

2020 Residential Correlation for Butler County

Based on all relevant information, the quality of assessment of the residential class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	11	91.80	95.45	93.78	14.49	101.78
2	98	94.99	94.89	93.62	09.32	101.36
3	31	92.15	91.19	90.79	09.93	100.44
4	12	92.10	95.82	92.61	10.69	103.47
6	17	96.79	87.90	86.02	12.22	102.19
7	4	93.89	94.76	93.63	08.06	101.21
8	5	93.64	98.47	95.27	10.48	103.36
9	7	95.13	96.63	96.61	04.96	100.02
<u>ALL</u>	<u>185</u>	94.33	93.88	92.61	10.00	101.37

Level of Value

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

2020 Commercial Correlation for Butler County

Assessment Actions

The Butler County Assessor reviewed and inspected the towns of Rising City, Brainard, Ulysses, Dwight and the rural commercial properties in GEO codes 2941, 2943, 2991 and 2989 for the current assessment year.

All properties were revalued with updated Marshall & Swift pricing to 2019. Following a sales analysis, depreciation adjustments were made to the commercial class based on the market analysis. This includes all the towns and the rural commercial properties. Lot values were evaluated and adjusted according to the current sales information. The lot values were increased approximately 20% after the sales analysis.

All pick-up work was timely completed.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the review of the assessment practices to determine compliance and the review to ensure that all data submitted to the State sales file is timely and accurate, were completed.

The county assessor utilizes a sales questionnaire to aid in the verification of all commercial sales. All disqualified sales had comments, providing an adequate explanation for the disqualified sale. The percentage of sales used is acceptable when compared to the state average. The review of Butler County revealed that no apparent bias existed in the qualification of the determination of the arm's-length sales and all sales were made available for the measurement of the real property.

The groups currently are represented in two economic and geographic locations. The county analyzes all the commercial parcels within David City limits as one group and the remainder of the county as the other valuation group.

The lot values were reviewed by analyzing land to building ratios and vacant lot sales. The lot study analysis is completed at the same time as the inspection review.

Butler County has an established six-year review and inspection cycle and is completing the review timely. The county has a written valuation methodology on file.

2020 Commercial Correlation for Butler County

Description of Analysis

There are two valuation groups based on the assessor locations in the county. Valuation Group 1 consists of 11 villages and small towns, and the rural commercial parcels. Valuation Group 2 is David City.

Valuation Group	Description
1	All parcels outside of David City (Villages of Abie, Brainard, Bellwood, Bruno, Dwight, Garrison, Linwood, Octavia, Rising City, Surprise, Ulysses and Rural)
2	David City

For the statistical commercial profile there are 19 sales distributed between the two valuation groups. The measures of central tendency and the qualitative measures are all within the acceptable range. The commercial properties are also represented with 12 occupancy codes.

The qualitative statistics are very low, and represent the updated costing and depreciation applied for this year, the dispersion in the sample is expected to increase in years after the reappraisal. Although the statistics support a level of value within the acceptable range, the sample is too small to accurately determine a defined level of value.

The sales file reflects the assessment actions by the county assessor with an 8% increase. However, when comparing to the 2020 County Abstract of Assessment for Real Property, Form 45 Compared with the 2019 Certificate of Taxes Levied Report (CTL) the decrease is 39%. The county assessor reclassified many chicken barns to the agricultural class.

Equalization and Quality of Assessment

Based on all relevant information and the current status of the six-year inspection and review cycle, the recent update to the 2019 costing and a depreciation analysis, the values for the commercial class of real property appear to be equalized and the quality of the assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	8	92.89	90.56	90.30	06.39	100.29
2	11	92.83	93.83	89.85	14.01	104.43
____ALL____	19	92.83	92.45	89.93	10.80	102.80

2020 Commercial Correlation for Butler County

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Butler County has achieved the statutory level of value of 100%.

2020 Agricultural Correlation for Butler County

Assessment Actions

The Butler County Assessor inspected land use in GEO codes 2941, 2943, 2991, and 2989. Farm homes and other improvements were also reviewed in the mentioned GEO codes. All pick-up work was timely completed.

The county assessor completed an analysis of the sold parcels after the Land Capability Group (LCG) conversion was completed and implemented changes. Irrigated land was decreased 2% to 8%, dryland was decreased approximately 2% to 7% and grassland was decreased approximately 2% to 4%.

Review was also completed on the properties along the river either physically or with aerial imagery to determine if adjustments to value were necessary.

A sales analysis was completed on the rural residential properties and the first acre of the home site value was increased approximately 10%.

Assessment Practice Review

As explained in the Introduction of this Report and Opinion, the review of the assessment practices to determine compliance and the review to ensure that all data submitted to the State sales file is timely and accurate, were completed.

The county assessor utilizes a sales questionnaire to aid in the verification of all agricultural sales. All disqualified sales had comments, providing an adequate explanation for the disqualified sale. The percentage of sales used is acceptable when compared to the state average. The review of Butler County revealed that no apparent bias existed in the qualification of the determination of the arm's-length sales and all sales were made available for the measurement of the real property.

The Butler County Assessor identifies one market area. For the 2020 assessment year the county has reclassified the properties with chicken barns from a commercial classification to an agricultural classification and properly identified intensive use on these parcels. The county currently has 166 chicken barns. The rural residential, farm residential and outbuildings are valued utilizing the cost approach less depreciation. The results of this transition are reflected in the County Abstract of Assessment of Real Property, Form 45 Compared with the 2019 Certificate of Taxes Levied Report. (CTL). The county has identified the majority of the Conservation Reserve Program (CRP) and the Wetlands Reserve Program (WRP).

The Butler County Assessor has an established six-year review and inspection cycle and is completing the review timely. There is a written valuation methodology on file for the completion of the assessment actions and explanation of the process.

2020 Agricultural Correlation for Butler County

Description of Analysis

There is one market area defined for Butler County, the county assessor has not identified sufficient evidence to justify multiple market areas.

The calculated statistical profile indicates 49 qualified sales and two of the three measures of central tendency are within the acceptable range.

An analysis was completed to study the sales that have 80% or more of the acres in a single Majority Land Use (MLU) category. The substrata indicate all three land uses are within the acceptable range. The agricultural values in Butler County are similar to bordering counties and considered comparable.

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential acreages. The county assessor reclassified 166 chicken barns to the agricultural classification and identified the land with intensive use values.

A review of the statistics with sufficient sales and the assessment practices suggest that the assessments within the county are valued within the acceptable parameters. A comparison of Butler County values with adjoining counties shows that all values are comparable and therefore equalized. The quality of assessment of the agricultural land in Butler County adheres to generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	18	69.51	75.44	74.43	15.78	101.36
1	18	69.51	75.44	74.43	15.78	101.36
<u> Dry </u>						
County	21	70.07	75.58	71.86	18.34	105.18
1	21	70.07	75.58	71.86	18.34	105.18
<u> Grass </u>						
County	3	70.48	78.79	71.76	31.14	109.80
1	3	70.48	78.79	71.76	31.14	109.80
<u> ALL </u>						
	49	70.48	76.82	74.83	18.18	102.66

Level of Value

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

2020 Opinions of the Property Tax Administrator for Butler 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 (Reissue 2018). While the median assessment sales ratio from the Qualified Statistical Reports for each class of real property is considered, my opinion of the level of value for a class of real property may be determined from other evidence contained within these Reports and Opinions of the Property Tax Administrator. My opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	94	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	70	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, 2020.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2020 Commission Summary for Butler County

Residential Real Property - Current

Number of Sales	185	Median	94.33
Total Sales Price	\$21,937,802	Mean	93.88
Total Adj. Sales Price	\$21,937,802	Wgt. Mean	92.61
Total Assessed Value	\$20,316,495	Average Assessed Value of the Base	\$91,799
Avg. Adj. Sales Price	\$118,583	Avg. Assessed Value	\$109,819

Confidence Interval - Current

95% Median C.I	91.50 to 96.79
95% Wgt. Mean C.I	90.56 to 94.66
95% Mean C.I	92.10 to 95.66
% of Value of the Class of all Real Property Value in the County	14.59
% of Records Sold in the Study Period	5.23
% of Value Sold in the Study Period	6.25

Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	187	93	93.41
2018	171	93	93.31
2017	178	93	93.23
2016	154	94	93.70

2020 Commission Summary for Butler County

Commercial Real Property - Current

Number of Sales	19	Median	92.83
Total Sales Price	\$2,643,270	Mean	92.45
Total Adj. Sales Price	\$2,643,270	Wgt. Mean	89.93
Total Assessed Value	\$2,377,100	Average Assessed Value of the Base	\$188,479
Avg. Adj. Sales Price	\$139,119	Avg. Assessed Value	\$125,111

Confidence Interval - Current

95% Median C.I	86.68 to 98.22
95% Wgt. Mean C.I	79.91 to 99.95
95% Mean C.I	84.84 to 100.06
% of Value of the Class of all Real Property Value in the County	3.34
% of Records Sold in the Study Period	4.81
% of Value Sold in the Study Period	3.19

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	14	100	92.05
2018	15	100	95.00
2017	20	100	94.82
2016	24	100	97.51

12 Butler
RESIDENTIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 185
 Total Sales Price : 21,937,802
 Total Adj. Sales Price : 21,937,802
 Total Assessed Value : 20,316,495
 Avg. Adj. Sales Price : 118,583
 Avg. Assessed Value : 109,819

MEDIAN : 94
 WGT. MEAN : 93
 MEAN : 94
 COD : 10.00
 PRD : 101.37

COV : 13.13
 STD : 12.33
 Avg. Abs. Dev : 09.43
 MAX Sales Ratio : 139.83
 MIN Sales Ratio : 51.98

95% Median C.I. : 91.50 to 96.79
 95% Wgt. Mean C.I. : 90.56 to 94.66
 95% Mean C.I. : 92.10 to 95.66

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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-17 To 31-DEC-17	18	100.26	97.22	101.05	13.02	96.21	51.98	139.83	88.12 to 107.69	83,250	84,122	
01-JAN-18 To 31-MAR-18	10	95.36	97.66	91.22	11.90	107.06	75.70	124.59	83.77 to 120.27	85,550	78,039	
01-APR-18 To 30-JUN-18	36	98.50	97.50	95.90	09.09	101.67	66.55	129.55	92.15 to 102.05	112,449	107,842	
01-JUL-18 To 30-SEP-18	31	95.07	94.27	94.77	07.56	99.47	74.95	107.54	89.17 to 100.07	120,081	113,801	
01-OCT-18 To 31-DEC-18	20	98.71	95.23	93.60	07.89	101.74	68.90	109.86	91.50 to 100.98	119,256	111,629	
01-JAN-19 To 31-MAR-19	20	92.36	92.64	92.98	07.12	99.63	73.99	115.51	89.37 to 95.66	133,219	123,869	
01-APR-19 To 30-JUN-19	24	86.00	87.60	86.20	08.67	101.62	62.30	108.93	82.82 to 92.35	152,463	131,421	
01-JUL-19 To 30-SEP-19	26	90.30	90.35	88.51	10.52	102.08	62.59	120.83	83.28 to 97.31	119,406	105,680	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	95	97.24	96.41	95.85	09.82	100.58	51.98	139.83	92.72 to 99.70	106,575	102,155	
01-OCT-18 To 30-SEP-19	90	91.50	91.21	89.83	09.48	101.54	62.30	120.83	88.77 to 94.98	131,257	117,908	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	97	96.90	96.01	94.66	08.74	101.43	66.55	129.55	94.32 to 99.70	113,518	107,455	
<u>ALL</u>	185	94.33	93.88	92.61	10.00	101.37	51.98	139.83	91.50 to 96.79	118,583	109,819	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	11	91.80	95.45	93.78	14.49	101.78	73.99	139.83	79.03 to 108.82	91,200	85,532	
2	98	94.99	94.89	93.62	09.32	101.36	69.29	129.55	91.16 to 98.90	117,867	110,347	
3	31	92.15	91.19	90.79	09.93	100.44	62.59	107.69	86.31 to 100.33	207,519	188,413	
4	12	92.10	95.82	92.61	10.69	103.47	79.22	124.59	87.51 to 104.43	63,283	58,604	
6	17	96.79	87.90	86.02	12.22	102.19	51.98	105.27	69.49 to 100.07	46,853	40,301	
7	4	93.89	94.76	93.63	08.06	101.21	85.01	106.25	N/A	69,875	65,424	
8	5	93.64	98.47	95.27	10.48	103.36	83.44	120.83	N/A	99,050	94,368	
9	7	95.13	96.63	96.61	04.96	100.02	86.59	105.64	86.59 to 105.64	88,557	85,557	
<u>ALL</u>	185	94.33	93.88	92.61	10.00	101.37	51.98	139.83	91.50 to 96.79	118,583	109,819	

12 Butler
RESIDENTIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2017 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 185
 Total Sales Price : 21,937,802
 Total Adj. Sales Price : 21,937,802
 Total Assessed Value : 20,316,495
 Avg. Adj. Sales Price : 118,583
 Avg. Assessed Value : 109,819

MEDIAN : 94
 WGT. MEAN : 93
 MEAN : 94
 COD : 10.00
 PRD : 101.37

COV : 13.13
 STD : 12.33
 Avg. Abs. Dev : 09.43
 MAX Sales Ratio : 139.83
 MIN Sales Ratio : 51.98

95% Median C.I. : 91.50 to 96.79
 95% Wgt. Mean C.I. : 90.56 to 94.66
 95% Mean C.I. : 92.10 to 95.66

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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	177	94.33	93.76	92.57	09.72	101.29	51.98	129.55	91.49 to 96.79	119,970	111,053
06	7	91.80	96.49	93.84	18.09	102.82	73.99	139.83	73.99 to 139.83	99,743	93,599
07	1	97.40	97.40	97.40	00.00	100.00	97.40	97.40	N/A	5,000	4,870
<u>ALL</u>	185	94.33	93.88	92.61	10.00	101.37	51.98	139.83	91.50 to 96.79	118,583	109,819

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	97.40	97.40	97.40	00.00	100.00	97.40	97.40	N/A	5,000	4,870
Less Than 30,000	14	98.98	100.05	99.34	08.47	100.71	79.22	120.27	88.40 to 109.86	21,696	21,553
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	185	94.33	93.88	92.61	10.00	101.37	51.98	139.83	91.50 to 96.79	118,583	109,819
Greater Than 14,999	184	94.33	93.86	92.61	10.04	101.35	51.98	139.83	91.50 to 96.47	119,200	110,389
Greater Than 29,999	171	93.18	93.37	92.52	10.08	100.92	51.98	139.83	91.39 to 96.10	126,515	117,045
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	1	97.40	97.40	97.40	00.00	100.00	97.40	97.40	N/A	5,000	4,870
15,000 TO 29,999	13	100.56	100.25	99.37	08.73	100.89	79.22	120.27	88.40 to 109.86	22,981	22,837
30,000 TO 59,999	22	93.28	92.74	92.38	15.72	100.39	51.98	124.64	82.92 to 103.18	40,473	37,387
60,000 TO 99,999	50	98.17	96.60	96.73	09.44	99.87	66.55	129.55	91.80 to 102.97	77,983	75,435
100,000 TO 149,999	42	93.75	93.42	93.17	09.71	100.27	73.99	139.83	89.77 to 99.03	124,730	116,214
150,000 TO 249,999	47	91.49	90.57	90.43	06.92	100.15	62.59	104.85	88.60 to 94.98	181,871	164,458
250,000 TO 499,999	10	90.24	91.63	91.89	10.62	99.72	74.45	107.69	80.00 to 106.00	305,790	281,001
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	185	94.33	93.88	92.61	10.00	101.37	51.98	139.83	91.50 to 96.79	118,583	109,819

12 Butler
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 19
Total Sales Price : 2,643,270
Total Adj. Sales Price : 2,643,270
Total Assessed Value : 2,377,100
Avg. Adj. Sales Price : 139,119
Avg. Assessed Value : 125,111

MEDIAN : 93
WGT. MEAN : 90
MEAN : 92
COD : 10.80
PRD : 102.80

COV : 17.08
STD : 15.79
Avg. Abs. Dev : 10.03
MAX Sales Ratio : 129.45
MIN Sales Ratio : 56.50

95% Median C.I. : 86.68 to 98.22
95% Wgt. Mean C.I. : 79.91 to 99.95
95% Mean C.I. : 84.84 to 100.06

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DATE OF SALE *	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-16 To 31-DEC-16	2	92.14	92.14	92.07	00.55	100.08	91.63	92.64	N/A	26,750	24,630
01-JAN-17 To 31-MAR-17	1	98.22	98.22	98.22	00.00	100.00	98.22	98.22	N/A	725,000	712,105
01-APR-17 To 30-JUN-17	1	94.33	94.33	94.33	00.00	100.00	94.33	94.33	N/A	4,500	4,245
01-JUL-17 To 30-SEP-17	2	103.81	103.81	94.58	13.34	109.76	89.96	117.65	N/A	179,750	170,010
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18	1	129.45	129.45	129.45	00.00	100.00	129.45	129.45	N/A	120,000	155,335
01-APR-18 To 30-JUN-18	2	89.49	89.49	87.99	03.74	101.70	86.14	92.83	N/A	207,500	182,583
01-JUL-18 To 30-SEP-18	3	89.83	87.49	92.16	11.96	94.93	70.20	102.43	N/A	47,500	43,777
01-OCT-18 To 31-DEC-18	3	93.46	81.37	70.86	13.43	114.83	56.50	94.15	N/A	81,667	57,868
01-JAN-19 To 31-MAR-19	2	98.75	98.75	99.18	02.13	99.57	96.65	100.84	N/A	33,135	32,863
01-APR-19 To 30-JUN-19	1	86.68	86.68	86.68	00.00	100.00	86.68	86.68	N/A	50,000	43,340
01-JUL-19 To 30-SEP-19	1	72.94	72.94	72.94	00.00	100.00	72.94	72.94	N/A	462,000	336,970
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	6	93.49	97.41	96.77	06.42	100.66	89.96	117.65	89.96 to 117.65	190,417	184,272
01-OCT-17 To 30-SEP-18	6	91.33	95.15	96.21	14.33	98.90	70.20	129.45	70.20 to 129.45	112,917	108,638
01-OCT-18 To 30-SEP-19	7	93.46	85.89	75.27	11.55	114.11	56.50	100.84	56.50 to 100.84	117,610	88,520
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	4	96.28	100.04	97.00	08.21	103.13	89.96	117.65	N/A	272,250	264,093
01-JAN-18 To 31-DEC-18	9	92.83	90.55	89.48	13.98	101.20	56.50	129.45	70.20 to 102.43	102,500	91,715
<u>ALL</u>	19	92.83	92.45	89.93	10.80	102.80	56.50	129.45	86.68 to 98.22	139,119	125,111

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	8	92.89	90.56	90.30	06.39	100.29	70.20	100.84	70.20 to 100.84	60,034	54,211
2	11	92.83	93.83	89.85	14.01	104.43	56.50	129.45	72.94 to 117.65	196,636	176,674
<u>ALL</u>	19	92.83	92.45	89.93	10.80	102.80	56.50	129.45	86.68 to 98.22	139,119	125,111

12 Butler
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 19
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Total Adj. Sales Price : 2,643,270
Total Assessed Value : 2,377,100
Avg. Adj. Sales Price : 139,119
Avg. Assessed Value : 125,111

MEDIAN : 93
WGT. MEAN : 90
MEAN : 92
COD : 10.80
PRD : 102.80

COV : 17.08
STD : 15.79
Avg. Abs. Dev : 10.03
MAX Sales Ratio : 129.45
MIN Sales Ratio : 56.50

95% Median C.I. : 86.68 to 98.22
95% Wgt. Mean C.I. : 79.91 to 99.95
95% Mean C.I. : 84.84 to 100.06

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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	19	92.83	92.45	89.93	10.80	102.80	56.50	129.45	86.68 to 98.22	139,119	125,111
04											
<u>ALL</u>	19	92.83	92.45	89.93	10.80	102.80	56.50	129.45	86.68 to 98.22	139,119	125,111

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	1	94.33	94.33	94.33	00.00	100.00	94.33	94.33	N/A	4,500	4,245
Less Than 15,000	2	94.24	94.24	94.21	00.10	100.03	94.15	94.33	N/A	7,250	6,830
Less Than 30,000	5	94.15	89.59	88.83	05.98	100.86	70.20	96.65	N/A	16,854	14,972
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	18	92.74	92.34	89.92	11.33	102.69	56.50	129.45	86.68 to 98.22	146,598	131,825
Greater Than 14,999	17	92.64	92.24	89.91	11.92	102.59	56.50	129.45	86.14 to 100.84	154,634	139,026
Greater Than 29,999	14	92.23	93.47	89.97	12.48	103.89	56.50	129.45	86.14 to 102.43	182,786	164,446
<u>Incremental Ranges</u>											
0 TO 4,999	1	94.33	94.33	94.33	00.00	100.00	94.33	94.33	N/A	4,500	4,245
5,000 TO 14,999	1	94.15	94.15	94.15	00.00	100.00	94.15	94.15	N/A	10,000	9,415
15,000 TO 29,999	3	92.64	86.50	87.72	09.52	98.61	70.20	96.65	N/A	23,257	20,400
30,000 TO 59,999	4	96.24	95.40	95.81	06.48	99.57	86.68	102.43	N/A	44,375	42,516
60,000 TO 99,999	3	93.46	100.31	99.25	09.92	101.07	89.83	117.65	N/A	70,000	69,473
100,000 TO 149,999	2	111.14	111.14	111.53	16.47	99.65	92.83	129.45	N/A	117,500	131,048
150,000 TO 249,999	1	56.50	56.50	56.50	00.00	100.00	56.50	56.50	N/A	150,000	84,750
250,000 TO 499,999	3	86.14	83.01	81.47	06.58	101.89	72.94	89.96	N/A	353,833	288,268
500,000 TO 999,999	1	98.22	98.22	98.22	00.00	100.00	98.22	98.22	N/A	725,000	712,105
1,000,000 +											
<u>ALL</u>	19	92.83	92.45	89.93	10.80	102.80	56.50	129.45	86.68 to 98.22	139,119	125,111

12 Butler
COMMERCIAL

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 19
Total Sales Price : 2,643,270
Total Adj. Sales Price : 2,643,270
Total Assessed Value : 2,377,100
Avg. Adj. Sales Price : 139,119
Avg. Assessed Value : 125,111

MEDIAN : 93
WGT. MEAN : 90
MEAN : 92
COD : 10.80
PRD : 102.80

COV : 17.08
STD : 15.79
Avg. Abs. Dev : 10.03
MAX Sales Ratio : 129.45
MIN Sales Ratio : 56.50

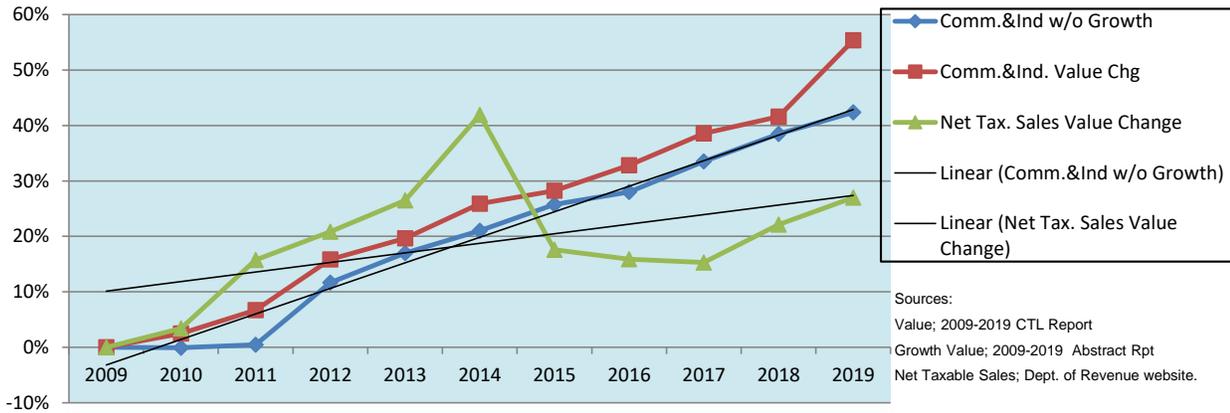
95% Median C.I. : 86.68 to 98.22
95% Wgt. Mean C.I. : 79.91 to 99.95
95% Mean C.I. : 84.84 to 100.06

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
342	2	80.08	80.08	88.72	12.34	90.26	70.20	89.96	N/A	159,750	141,735
343	1	86.14	86.14	86.14	00.00	100.00	86.14	86.14	N/A	300,000	258,405
346	1	86.68	86.68	86.68	00.00	100.00	86.68	86.68	N/A	50,000	43,340
352	1	72.94	72.94	72.94	00.00	100.00	72.94	72.94	N/A	462,000	336,970
353	3	92.83	92.98	93.05	00.29	99.92	92.64	93.46	N/A	74,500	69,323
381	1	96.65	96.65	96.65	00.00	100.00	96.65	96.65	N/A	26,270	25,390
406	4	92.98	94.56	94.92	04.12	99.62	89.83	102.43	N/A	39,250	37,256
442	1	100.84	100.84	100.84	00.00	100.00	100.84	100.84	N/A	40,000	40,335
453	1	98.22	98.22	98.22	00.00	100.00	98.22	98.22	N/A	725,000	712,105
470	1	56.50	56.50	56.50	00.00	100.00	56.50	56.50	N/A	150,000	84,750
528	2	111.80	111.80	126.73	15.79	88.22	94.15	129.45	N/A	65,000	82,375
532	1	117.65	117.65	117.65	00.00	100.00	117.65	117.65	N/A	60,000	70,590
<u>ALL</u>	19	92.83	92.45	89.93	10.80	102.80	56.50	129.45	86.68 to 98.22	139,119	125,111

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 59,052,605	\$ 5,176,345		\$ 53,876,260	--	\$ 37,969,501	--
2009	\$ 70,881,160	\$ 12,673,970	17.88%	\$ 58,207,190	--	\$ 37,541,943	--
2010	\$ 72,647,475	\$ 1,821,000	2.51%	\$ 70,826,475	-0.08%	\$ 38,819,650	3.40%
2011	\$ 75,624,405	\$ 4,418,440	5.84%	\$ 71,205,965	-1.98%	\$ 43,448,897	11.93%
2012	\$ 82,106,970	\$ 2,954,825	3.60%	\$ 79,152,145	4.66%	\$ 45,365,109	4.41%
2013	\$ 84,824,440	\$ 1,895,111	2.23%	\$ 82,929,329	1.00%	\$ 47,482,773	4.67%
2014	\$ 89,218,605	\$ 3,433,685	3.85%	\$ 85,784,920	1.13%	\$ 53,277,740	12.20%
2015	\$ 90,890,450	\$ 1,763,150	1.94%	\$ 89,127,300	-0.10%	\$ 44,143,550	-17.14%
2016	\$ 94,134,065	\$ 3,415,005	3.63%	\$ 90,719,060	-0.19%	\$ 43,507,032	-1.44%
2017	\$ 98,201,965	\$ 3,569,100	3.63%	\$ 94,632,865	0.53%	\$ 43,282,176	-0.52%
2018	\$ 100,361,230	\$ 2,199,170	2.19%	\$ 98,162,060	-0.04%	\$ 45,849,553	5.93%
2019	\$ 110,112,270	\$ 9,203,875	8.36%	\$ 100,908,395	0.55%	\$ 47,679,473	3.99%
Ann %chg	4.50%			Average	0.55%	2.42%	2.74%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-0.08%	2.49%	3.40%
2011	0.46%	6.69%	15.73%
2012	11.67%	15.84%	20.84%
2013	17.00%	19.67%	26.48%
2014	21.03%	25.87%	41.92%
2015	25.74%	28.23%	17.58%
2016	27.99%	32.81%	15.89%
2017	33.51%	38.54%	15.29%
2018	38.49%	41.59%	22.13%
2019	42.36%	55.35%	27.00%

County Number	12
County Name	Butler

12 Butler
AGRICULTURAL LAND

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 49
Total Sales Price : 36,903,510
Total Adj. Sales Price : 36,903,510
Total Assessed Value : 27,613,700
Avg. Adj. Sales Price : 753,133
Avg. Assessed Value : 563,545

MEDIAN : 70
WGT. MEAN : 75
MEAN : 77
COD : 18.18
PRD : 102.66

COV : 22.62
STD : 17.38
Avg. Abs. Dev : 12.81
MAX Sales Ratio : 120.97
MIN Sales Ratio : 50.03

95% Median C.I. : 67.47 to 77.10
95% Wgt. Mean C.I. : 68.19 to 81.46
95% Mean C.I. : 71.95 to 81.69

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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-16 To 31-DEC-16	3	65.75	67.41	66.40	09.64	101.52	58.72	77.75	N/A	1,123,391	745,983
01-JAN-17 To 31-MAR-17	7	63.04	63.74	63.61	03.30	100.20	60.34	68.53	60.34 to 68.53	731,440	465,259
01-APR-17 To 30-JUN-17	4	68.72	68.69	66.53	06.55	103.25	60.90	76.41	N/A	791,850	526,820
01-JUL-17 To 30-SEP-17	1	73.67	73.67	73.67	00.00	100.00	73.67	73.67	N/A	925,000	681,435
01-OCT-17 To 31-DEC-17	6	78.76	75.61	76.44	17.92	98.91	50.03	92.32	50.03 to 92.32	597,024	456,353
01-JAN-18 To 31-MAR-18	4	72.59	71.06	70.66	06.67	100.57	61.95	77.10	N/A	753,574	532,455
01-APR-18 To 30-JUN-18	3	113.01	99.16	104.06	13.94	95.29	68.61	115.87	N/A	562,092	584,898
01-JUL-18 To 30-SEP-18	4	102.31	101.11	91.02	11.38	111.09	78.85	120.97	N/A	532,102	484,329
01-OCT-18 To 31-DEC-18	7	75.48	78.50	74.87	16.84	104.85	57.43	112.21	57.43 to 112.21	826,051	618,451
01-JAN-19 To 31-MAR-19	7	70.07	75.04	72.88	14.30	102.96	61.74	100.45	61.74 to 100.45	832,626	606,827
01-APR-19 To 30-JUN-19	2	70.17	70.17	68.95	07.82	101.77	64.68	75.65	N/A	449,500	309,920
01-JUL-19 To 30-SEP-19	1	112.39	112.39	112.39	00.00	100.00	112.39	112.39	N/A	1,400,000	1,573,485
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	15	65.35	66.45	65.83	06.90	100.94	58.72	77.75	60.99 to 69.96	838,843	552,232
01-OCT-17 To 30-SEP-18	17	78.85	84.69	82.22	21.36	103.00	50.03	120.97	68.61 to 104.53	612,419	503,526
01-OCT-18 To 30-SEP-19	17	75.48	78.09	77.43	16.55	100.85	57.43	112.39	64.68 to 87.72	818,220	633,545
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	18	66.41	69.35	68.65	12.05	101.02	50.03	92.32	62.93 to 73.67	710,812	487,981
01-JAN-18 To 31-DEC-18	18	77.98	85.31	80.49	20.94	105.99	57.43	120.97	70.41 to 104.53	700,630	563,944
<u>ALL</u>	49	70.48	76.82	74.83	18.18	102.66	50.03	120.97	67.47 to 77.10	753,133	563,545

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	49	70.48	76.82	74.83	18.18	102.66	50.03	120.97	67.47 to 77.10	753,133	563,545
<u>ALL</u>	49	70.48	76.82	74.83	18.18	102.66	50.03	120.97	67.47 to 77.10	753,133	563,545

12 Butler
AGRICULTURAL LAND

PAD 2020 R&O Statistics (Using 2020 Values)

Qualified

Date Range: 10/1/2016 To 9/30/2019 Posted on: 1/31/2020

Number of Sales : 49
 Total Sales Price : 36,903,510
 Total Adj. Sales Price : 36,903,510
 Total Assessed Value : 27,613,700
 Avg. Adj. Sales Price : 753,133
 Avg. Assessed Value : 563,545

MEDIAN : 70
 WGT. MEAN : 75
 MEAN : 77
 COD : 18.18
 PRD : 102.66

COV : 22.62
 STD : 17.38
 Avg. Abs. Dev : 12.81
 MAX Sales Ratio : 120.97
 MIN Sales Ratio : 50.03

95% Median C.I. : 67.47 to 77.10
 95% Wgt. Mean C.I. : 68.19 to 81.46
 95% Mean C.I. : 71.95 to 81.69

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	8	66.94	68.63	68.68	07.72	99.93	60.90	81.57	60.90 to 81.57	1,074,043	737,638
1	8	66.94	68.63	68.68	07.72	99.93	60.90	81.57	60.90 to 81.57	1,074,043	737,638
Dry											
County	9	70.89	79.31	72.78	20.52	108.97	61.95	120.97	63.57 to 100.08	554,973	403,926
1	9	70.89	79.31	72.78	20.52	108.97	61.95	120.97	63.57 to 100.08	554,973	403,926
Grass											
County	2	93.18	93.18	87.98	24.36	105.91	70.48	115.87	N/A	201,000	176,843
1	2	93.18	93.18	87.98	24.36	105.91	70.48	115.87	N/A	201,000	176,843
ALL	49	70.48	76.82	74.83	18.18	102.66	50.03	120.97	67.47 to 77.10	753,133	563,545

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	18	69.51	75.44	74.43	15.78	101.36	58.72	113.01	64.68 to 78.85	967,508	720,128
1	18	69.51	75.44	74.43	15.78	101.36	58.72	113.01	64.68 to 78.85	967,508	720,128
Dry											
County	21	70.07	75.58	71.86	18.34	105.18	57.43	120.97	62.17 to 86.62	653,423	469,580
1	21	70.07	75.58	71.86	18.34	105.18	57.43	120.97	62.17 to 86.62	653,423	469,580
Grass											
County	3	70.48	78.79	71.76	31.14	109.80	50.03	115.87	N/A	234,000	167,928
1	3	70.48	78.79	71.76	31.14	109.80	50.03	115.87	N/A	234,000	167,928
ALL	49	70.48	76.82	74.83	18.18	102.66	50.03	120.97	67.47 to 77.10	753,133	563,545

Butler County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Butler	1	6698	6197	5929	5870	5583	5572	5179	5047	6166
Colfax	1	6200	6000	5800	5554	5500	5300	5000	4598	5575
Dodge	1	6740	6525	6310	6100	5885	5670	5455	5240	6241
Platte	3	6398	6100	5563	5194	4900	4461	4100	3650	5255
Polk	1	6408	5807	5460	5081	4674	4633	4440	3814	5899
Stanton	1	5600	5600	5600	5600	5235	4960	4405	4000	5272
York	1	7000	6900	6400	6300	n/a	6100	5890	5890	6738

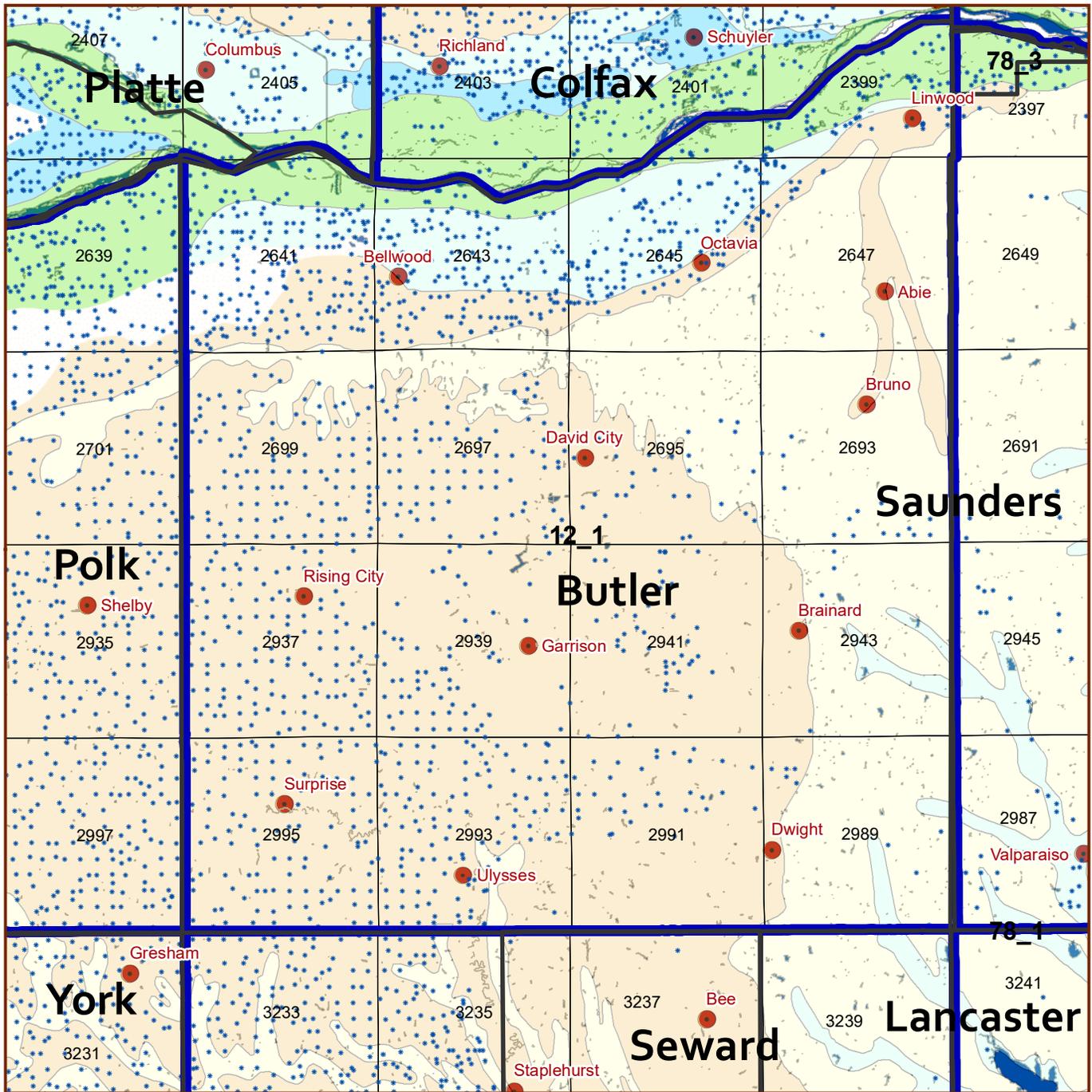
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Butler	1	5400	4899	4611	4599	4386	3993	3100	3000	4324
Colfax	1	5742	5639	5398	5298	4974	4877	4502	4147	5126
Dodge	1	6435	6225	6020	n/a	5595	5340	5190	4980	5940
Platte	3	5200	5050	4779	4700	4363	3978	3301	2800	4191
Polk	1	5048	4770	3681	3681	3287	3196	3100	3100	4441
Stanton	1	5100	5100	5060	3470	1822	4255	3975	3884	4392
York	1	5000	5000	4700	4700	4496	n/a	4400	4400	4799

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Butler	1	2291	2272	2233	2200	1863	2128	n/a	2050	2266
Colfax	1	1984	1987	1800	1800	n/a	1700	n/a	1600	1941
Dodge	1	2460	2460	2355	2355	n/a	n/a	n/a	n/a	2429
Platte	3	1393	1326	1300	706	1200	1124	1098	1037	1282
Polk	1	2200	2200	2200	2200	2200	2200	2100	2100	2197
Stanton	1	1710	1790	1263	1750	715	n/a	n/a	1415	1460
York	1	1521	1530	1510	1500	n/a	n/a	n/a	1311	1515

County	Mkt Area	CRP	TIMBER	WASTE
Butler	1	2882	1499	787
Colfax	1	4997	1599	150
Dodge	1	3210	n/a	181
Platte	3	1301	974	100
Polk	1	1150	1150	40
Stanton	1	2743	190	138
York	1	n/a	n/a	600

Source: 2020 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.

BUTLER COUNTY



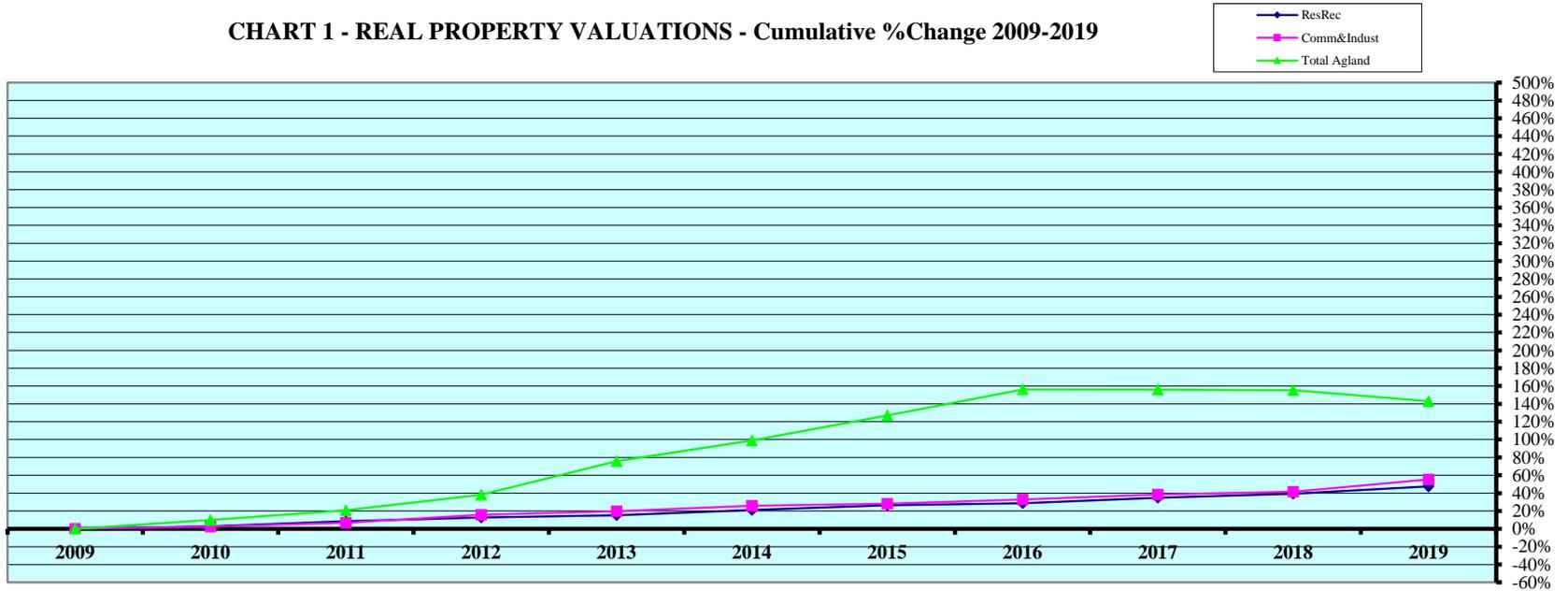
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode

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 2009-2019



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
2009	201,128,955	--	--	--	70,881,160	--	--	--	686,741,695	--	--	--
2010	207,054,715	5,925,760	2.95%	2.95%	72,647,475	1,766,315	2.49%	2.49%	754,017,735	67,276,040	9.80%	9.80%
2011	218,165,315	11,110,600	5.37%	8.47%	75,624,405	2,976,930	4.10%	6.69%	829,690,145	75,672,410	10.04%	20.82%
2012	226,498,455	8,333,140	3.82%	12.61%	82,106,970	6,482,565	8.57%	15.84%	948,882,795	119,192,650	14.37%	38.17%
2013	231,427,060	4,928,605	2.18%	15.06%	84,824,440	2,717,470	3.31%	19.67%	1,206,057,260	257,174,465	27.10%	75.62%
2014	243,306,770	11,879,710	5.13%	20.97%	89,218,605	4,394,165	5.18%	25.87%	1,367,091,430	161,034,170	13.35%	99.07%
2015	254,394,350	11,087,580	4.56%	26.48%	90,890,450	1,671,845	1.87%	28.23%	1,558,443,105	191,351,675	14.00%	126.93%
2016	258,545,780	4,151,430	1.63%	28.55%	94,134,065	3,243,615	3.57%	32.81%	1,758,458,995	200,015,890	12.83%	156.06%
2017	271,163,715	12,617,935	4.88%	34.82%	98,201,965	4,067,900	4.32%	38.54%	1,756,698,430	-1,760,565	-0.10%	155.80%
2018	280,302,625	9,138,910	3.37%	39.36%	100,361,230	2,159,265	2.20%	41.59%	1,753,556,950	-3,141,480	-0.18%	155.34%
2019	296,768,320	16,465,695	5.87%	47.55%	110,112,270	9,751,040	9.72%	55.35%	1,668,672,255	-84,884,695	-4.84%	142.98%

Rate Annual %chg: Residential & Recreational **3.97%**

Commercial & Industrial **4.50%**

Agricultural Land **9.28%**

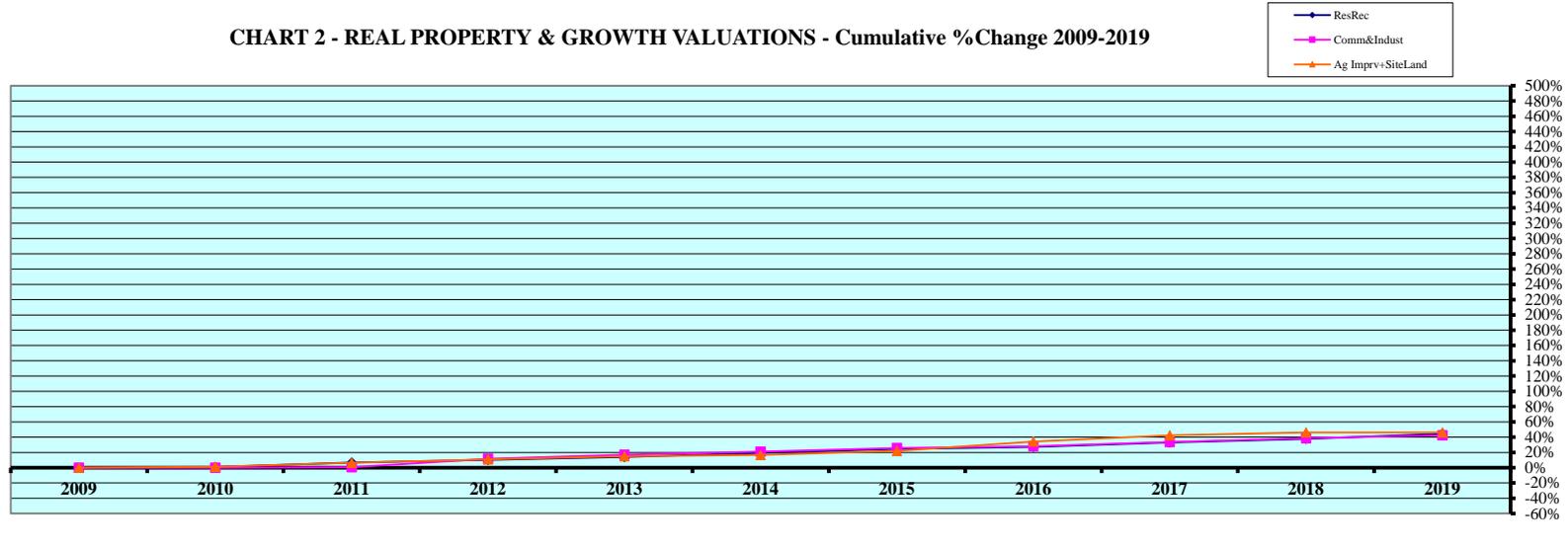
Cnty# **12**
County **BUTLER**

CHART 1

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

Source: 2009 - 2019 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2009-2019



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	
2009	201,128,955	4,296,000	2.14%	196,832,955	--	--	70,881,160	12,673,970	17.88%	58,207,190	--	--	
2010	207,054,715	4,223,900	2.04%	202,830,815	0.85%	0.85%	72,647,475	1,821,000	2.51%	70,826,475	-0.08%	-0.08%	
2011	218,165,315	3,234,053	1.48%	214,931,262	3.80%	6.86%	75,624,405	4,418,440	5.84%	71,205,965	-1.98%	0.46%	
2012	226,498,455	4,790,149	2.11%	221,708,306	1.62%	10.23%	82,106,970	2,954,825	3.60%	79,152,145	4.66%	11.67%	
2013	231,427,060	2,163,140	0.93%	229,263,920	1.22%	13.99%	84,824,440	1,895,111	2.23%	82,929,329	1.00%	17.00%	
2014	243,306,770	3,486,001	1.43%	239,820,769	3.63%	19.24%	89,218,605	3,433,685	3.85%	85,784,920	1.13%	21.03%	
2015	254,394,350	4,035,865	1.59%	250,358,485	2.90%	24.48%	90,890,450	1,763,150	1.94%	89,127,300	-0.10%	25.74%	
2016	258,545,780	2,952,625	1.14%	255,593,155	0.47%	27.08%	94,134,065	3,415,005	3.63%	90,719,060	-0.19%	27.99%	
2017	271,163,715	3,665,183	1.35%	267,498,532	3.46%	33.00%	98,201,965	3,569,100	3.63%	94,632,865	0.53%	33.51%	
2018	280,302,625	3,562,585	1.27%	276,740,040	2.06%	37.59%	100,361,230	2,199,170	2.19%	98,162,060	-0.04%	38.49%	
2019	296,768,320	6,390,233	2.15%	290,378,087	3.59%	44.37%	110,112,270	9,203,875	8.36%	100,908,395	0.55%	42.36%	
Rate Ann%chg	3.97%			2.36%			4.50%			C & I w/o growth			0.55%

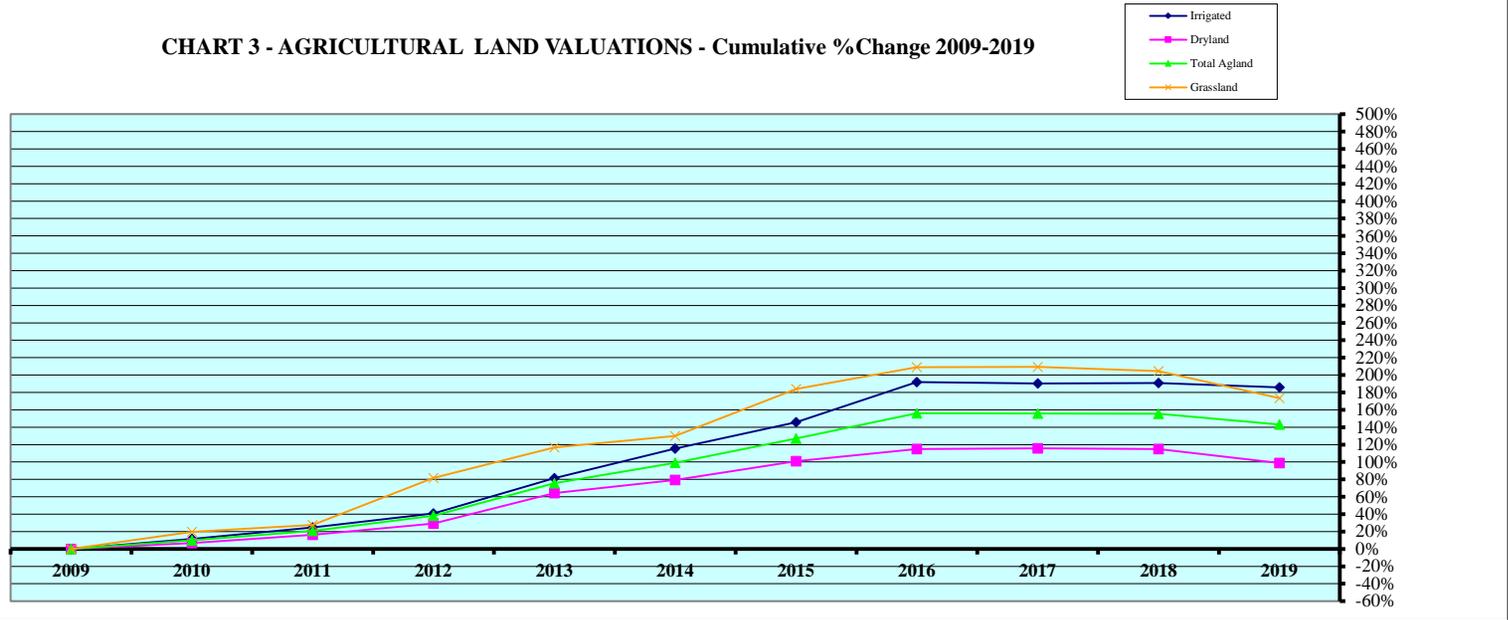
Tax Year	Ag Improvements & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value					
2009	58,753,925	34,595,145	93,349,070	1,537,800	1.65%	91,811,270	--	--
2010	57,697,310	38,987,435	96,684,745	2,179,245	2.25%	94,505,500	1.24%	1.24%
2011	60,768,290	40,193,230	100,961,520	1,649,315	1.63%	99,312,205	2.72%	6.39%
2012	65,363,320	42,820,105	108,183,425	4,665,965	4.31%	103,517,460	2.53%	10.89%
2013	65,131,025	43,904,670	109,035,695	1,777,901	1.63%	107,257,794	-0.86%	14.90%
2014	66,186,315	45,661,235	111,847,550	2,808,970	2.51%	109,038,580	0.00%	16.81%
2015	69,772,195	48,330,020	118,102,215	4,256,340	3.60%	113,845,875	1.79%	21.96%
2016	74,047,195	55,475,545	129,522,740	4,381,725	3.38%	125,141,015	5.96%	34.06%
2017	77,886,720	59,450,205	137,336,925	4,392,941	3.20%	132,943,984	2.64%	42.42%
2018	77,728,685	61,173,950	138,902,635	2,480,715	1.79%	136,421,920	-0.67%	46.14%
2019	82,075,525	56,935,630	139,011,155	2,542,755	1.83%	136,468,400	-1.75%	46.19%
Rate Ann%chg	3.40%	5.11%	4.06%	Ag Imprv+Site w/o growth			1.36%	

(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; 2009 - 2019 CTL Growth Value; 2009-2019 Abstract of Asmnt Rpt.

Cnty# 12
County BUTLER

CHART 2

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2009-2019



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
2009	303,924,450	--	--	--	330,880,925	--	--	--	51,244,435	--	--	--
2010	339,030,245	35,105,795	11.55%	11.55%	353,135,585	22,254,660	6.73%	6.73%	61,323,170	10,078,735	19.67%	19.67%
2011	378,589,570	39,559,325	11.67%	24.57%	385,021,785	31,886,200	9.03%	16.36%	65,435,075	4,111,905	6.71%	27.69%
2012	427,766,490	49,176,920	12.99%	40.75%	427,181,600	42,159,815	10.95%	29.10%	93,143,235	27,708,160	42.34%	81.76%
2013	551,286,185	123,519,695	28.88%	81.39%	543,017,175	115,835,575	27.12%	64.11%	110,986,790	17,843,555	19.16%	116.58%
2014	655,016,995	103,730,810	18.82%	115.52%	593,462,370	50,445,195	9.29%	79.36%	117,825,240	6,838,450	6.16%	129.93%
2015	747,092,455	92,075,460	14.06%	145.82%	664,737,035	71,274,665	12.01%	100.90%	145,568,875	27,743,635	23.55%	184.07%
2016	887,152,270	140,059,815	18.75%	191.90%	710,677,080	45,940,045	6.91%	114.78%	158,403,125	12,834,250	8.82%	209.11%
2017	882,309,865	-4,842,405	-0.55%	190.31%	713,624,180	2,947,100	0.41%	115.67%	158,531,645	128,520	0.08%	209.36%
2018	883,965,015	1,655,150	0.19%	190.85%	711,285,790	-2,338,390	-0.33%	114.97%	156,067,290	-2,464,355	-1.55%	204.55%
2019	868,205,650	-15,759,365	-1.78%	185.66%	658,082,320	-53,203,470	-7.48%	98.89%	140,078,870	-15,988,420	-10.24%	173.35%

Rate Ann.%chg: Irrigated **11.07%** Dryland **7.12%** Grassland **10.58%**

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
2009	691,885	--	--	--	0	--	--	--	686,741,695	--	--	--
2010	205,050	-486,835	-70.36%	-70.36%	323,685	323,685	--	--	754,017,735	67,276,040	9.80%	9.80%
2011	245,320	40,270	19.64%	-64.54%	398,395	74,710	23.08%	--	829,690,145	75,672,410	10.04%	20.82%
2012	313,475	68,155	27.78%	-54.69%	477,995	79,600	19.98%	--	948,882,795	119,192,650	14.37%	38.17%
2013	306,120	-7,355	-2.35%	-55.76%	460,990	-17,005	-3.56%	--	1,206,057,260	257,174,465	27.10%	75.62%
2014	325,835	19,715	6.44%	-52.91%	460,990	0	0.00%	--	1,367,091,430	161,034,170	13.35%	99.07%
2015	430,095	104,260	32.00%	-37.84%	614,645	153,655	33.33%	--	1,558,443,105	191,351,675	14.00%	126.93%
2016	680,040	249,945	58.11%	-1.71%	1,546,480	931,835	151.61%	--	1,758,458,995	200,015,890	12.83%	156.06%
2017	704,050	24,010	3.53%	1.76%	1,528,690	-17,790	-1.15%	--	1,756,698,430	-1,760,565	-0.10%	155.80%
2018	726,915	22,865	3.25%	5.06%	1,511,940	-16,750	-1.10%	--	1,753,556,950	-3,141,480	-0.18%	155.34%
2019	763,635	36,720	5.05%	10.37%	1,541,780	29,840	1.97%	--	1,668,672,255	-84,884,695	-4.84%	142.98%

Cnty# **12**
County **BUTLER**

Rate Ann.%chg: Total Agric Land **9.28%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2009-2019 (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
2009	303,409,725	123,234	2,462			331,452,740	166,001	1,997			51,253,540	57,906	885		
2010	338,976,695	124,497	2,723	10.59%	10.59%	353,831,395	164,975	2,145	7.42%	7.42%	45,816,155	45,249	1,013	14.39%	14.39%
2011	378,398,760	126,154	3,000	10.16%	21.83%	385,264,820	163,188	2,361	10.08%	18.24%	50,112,520	44,961	1,115	10.08%	25.92%
2012	427,268,210	127,335	3,355	11.87%	36.29%	430,004,635	155,529	2,765	17.11%	38.47%	73,856,235	51,448	1,436	28.80%	62.19%
2013	550,241,355	129,974	4,233	26.17%	71.95%	544,132,340	152,069	3,578	29.42%	79.21%	93,970,985	52,010	1,807	25.86%	104.13%
2014	654,712,450	132,731	4,933	16.51%	100.34%	594,375,905	150,156	3,958	10.63%	98.25%	117,235,210	68,036	1,723	-4.63%	94.68%
2015	746,353,155	133,575	5,588	13.28%	126.94%	665,185,415	147,715	4,503	13.76%	125.53%	145,745,385	69,608	2,094	21.51%	136.56%
2016	887,714,965	134,449	6,603	18.17%	168.17%	710,913,470	148,286	4,794	6.46%	140.11%	158,204,325	68,310	2,316	10.61%	161.66%
2017	881,212,945	133,442	6,604	0.02%	168.22%	713,900,360	148,873	4,795	0.02%	140.16%	159,946,880	68,912	2,321	0.22%	162.22%
2018	883,383,425	134,158	6,585	-0.29%	167.44%	712,169,190	148,937	4,782	-0.29%	139.48%	155,868,450	67,809	2,299	-0.96%	159.70%
2019	868,955,475	134,645	6,454	-1.99%	162.13%	658,318,860	148,317	4,439	-7.17%	122.30%	141,190,520	67,765	2,084	-9.36%	135.39%

Rate Annual %chg Average Value/Acre: 10.12%

8.32%

8.94%

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
2009	690,585	6,906	100			0	0				686,806,590	354,046	1,940		
2010	203,670	978	208	108.32%	108.32%	15,678,140	18,660	840			754,506,055	354,360	2,129	9.76%	9.76%
2011	245,335	980	250	20.16%	150.31%	15,696,325	18,591	844	0.49%		829,717,760	353,873	2,345	10.12%	20.87%
2012	291,910	973	300	19.85%	199.99%	17,472,370	18,588	940	11.33%		948,893,360	353,873	2,681	14.36%	38.23%
2013	303,150	1,011	300	0.00%	199.98%	17,393,075	18,467	942	0.20%		1,206,040,905	353,530	3,411	27.22%	75.86%
2014	324,180	1,081	300	0.00%	199.98%	460,990	1,537	300	-68.15%		1,367,108,735	353,541	3,867	13.35%	99.34%
2015	430,110	1,075	400	33.33%	299.96%	614,655	1,537	400	33.34%		1,558,328,720	353,510	4,408	14.00%	127.24%
2016	674,370	1,124	600	50.03%	500.06%	1,554,220	1,554	1,000	150.00%		1,759,061,350	353,724	4,973	12.81%	156.36%
2017	697,500	1,162	600	0.00%	500.04%	1,528,100	1,536	995	-0.50%		1,757,285,785	353,926	4,965	-0.16%	155.95%
2018	718,390	1,197	600	0.00%	500.04%	1,511,940	1,520	995	-0.01%		1,753,651,395	353,621	4,959	-0.12%	155.64%
2019	763,610	1,273	600	0.00%	500.04%	1,531,190	1,539	995	0.01%		1,670,759,655	353,538	4,726	-4.70%	143.61%

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BUTLER

Rate Annual %chg Average Value/Acre: 9.31%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2009 - 2019 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 4

CHART 5 - 2019 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	Agmprv&FS	Minerals	Total Value
8,395	BUTLER	90,479,672	57,306,912	31,914,784	280,367,485	85,349,745	24,762,525	16,400,835	1,668,672,255	82,075,525	56,935,630	0	2,394,265,368
cnty sectorvalue % of total value:		3.78%	2.39%	1.33%	11.71%	3.56%	1.03%	0.69%	69.69%	3.43%	2.38%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	Agmprv&FS	Minerals	Total Value
69	ABIE	458,859	3,296	176	1,247,775	104,495	0	0	7,005	0	20,480	0	1,842,086
0.82%	%sector of county sector	0.51%	0.01%	0.00%	0.45%	0.12%			0.00%		0.04%		0.08%
	%sector of municipality	24.91%	0.18%	0.01%	67.74%	5.67%			0.38%		1.11%		100.00%
435	BELLWOOD	449,574	119,699	285,969	12,302,880	2,900,715	0	0	6,730	0	0	0	16,065,567
5.18%	%sector of county sector	0.50%	0.21%	0.90%	4.39%	3.40%			0.00%		0.00%		0.67%
	%sector of municipality	2.80%	0.75%	1.78%	76.58%	18.06%			0.04%				100.00%
332	BRAINARD	910,503	254,228	957,016	14,068,915	5,920,095	0	0	9,050	0	0	0	22,119,807
3.95%	%sector of county sector	1.01%	0.44%	3.00%	5.02%	6.94%			0.00%				0.92%
	%sector of municipality	4.12%	1.15%	4.33%	63.60%	26.76%			0.04%				100.00%
99	BRUNO	85,402	50,868	2,721	1,885,790	381,795	0	0	143,640	0	22,015	0	2,572,231
1.18%	%sector of county sector	0.09%	0.09%	0.01%	0.67%	0.45%			0.01%		0.04%		0.11%
	%sector of municipality	3.32%	1.98%	0.11%	73.31%	14.84%			5.58%		0.86%		100.00%
2,922	DAVID CITY	13,080,522	1,375,843	1,156,610	107,488,410	17,431,355	7,387,450	0	747,210	0	12,295	0	148,679,695
34.81%	%sector of county sector	14.46%	2.40%	3.62%	38.34%	20.42%	29.83%		0.04%		0.02%		6.21%
	%sector of municipality	8.80%	0.93%	0.78%	72.30%	11.72%	4.97%		0.50%		0.01%		100.00%
204	DWIGHT	273,387	40,114	2,145	7,959,485	1,437,460	0	0	64,115	0	0	0	9,776,706
2.43%	%sector of county sector	0.30%	0.07%	0.01%	2.84%	1.68%			0.00%				0.41%
	%sector of municipality	2.80%	0.41%	0.02%	81.41%	14.70%			0.66%				100.00%
54	GARRISON	292,209	80,880	260,211	919,770	3,328,230	0	0	29,920	0	0	0	4,911,220
0.64%	%sector of county sector	0.32%	0.14%	0.82%	0.33%	3.90%			0.00%				0.21%
	%sector of municipality	5.95%	1.65%	5.30%	18.73%	67.77%			0.61%				100.00%
88	LINWOOD	170,659	0	0	1,179,775	215,210	0	0	633,220	18,000	39,625	0	2,256,489
1.05%	%sector of county sector	0.19%			0.42%	0.25%			0.04%	0.02%	0.07%		0.09%
	%sector of municipality	7.56%			52.28%	9.54%			28.06%	0.80%	1.76%		100.00%
127	OCTAVIA	4,935	44,023	2,355	2,146,810	0	0	0	127,225	0	0	0	2,325,348
1.51%	%sector of county sector	0.01%	0.08%	0.01%	0.77%				0.01%				0.10%
	%sector of municipality	0.21%	1.89%	0.10%	92.32%				5.47%				100.00%
374	RISING CITY	791,947	322,737	472,276	9,673,470	5,265,970	0	0	160,745	0	2,400	0	16,689,545
4.46%	%sector of county sector	0.88%	0.56%	1.48%	3.45%	6.17%			0.01%		0.00%		0.70%
	%sector of municipality	4.75%	1.93%	2.83%	57.96%	31.55%			0.96%		0.01%		100.00%
43	SURPRISE	13,850	43,618	2,333	646,890	185,210	0	0	682,955	63,640	18,580	0	1,657,076
0.51%	%sector of county sector	0.02%	0.08%	0.01%	0.23%	0.22%			0.04%	0.08%	0.03%		0.07%
	%sector of municipality	0.84%	2.63%	0.14%	39.04%	11.18%			41.21%	3.84%	1.12%		100.00%
171	ULYSSES	401,792	413,340	317,229	2,821,330	1,685,120	0	0	7,205	0	0	0	5,646,016
2.04%	%sector of county sector	0.44%	0.72%	0.99%	1.01%	1.97%			0.00%				0.24%
	%sector of municipality	7.12%	7.32%	5.62%	49.97%	29.85%			0.13%				100.00%
4,918	Total Municipalities	16,933,639	2,748,646	3,459,041	162,341,300	38,855,655	7,387,450	0	2,619,020	81,640	115,395	0	234,541,786
58.58%	%all municip.sectors of cnty	18.72%	4.80%	10.84%	57.90%	45.53%	29.83%		0.16%	0.10%	0.20%		9.80%

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Sources: 2019 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2019 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2020

CHART 5

Total Real Property Sum Lines 17, 25, & 30	Records : 8,057	Value : 2,226,020,610	Growth 34,911,645	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	233	1,458,695	0	0	71	632,135	304	2,090,830	
02. Res Improve Land	2,072	19,297,260	0	0	745	20,871,350	2,817	40,168,610	
03. Res Improvements	2,123	155,383,910	0	0	837	110,281,545	2,960	265,665,455	
04. Res Total	2,356	176,139,865	0	0	908	131,785,030	3,264	307,924,895	6,425,250
% of Res Total	72.18	57.20	0.00	0.00	27.82	42.80	40.51	13.83	18.40
05. Com UnImp Land	39	245,375	0	0	10	128,600	49	373,975	
06. Com Improve Land	274	2,857,635	0	0	34	6,161,625	308	9,019,260	
07. Com Improvements	287	37,205,665	0	0	49	10,783,150	336	47,988,815	
08. Com Total	326	40,308,675	0	0	59	17,073,375	385	57,382,050	786,030
% of Com Total	84.68	70.25	0.00	0.00	15.32	29.75	4.78	2.58	2.25
09. Ind UnImp Land	1	14,400	0	0	0	0	1	14,400	
10. Ind Improve Land	9	1,121,295	0	0	0	0	9	1,121,295	
11. Ind Improvements	9	15,931,440	0	0	0	0	9	15,931,440	
12. Ind Total	10	17,067,135	0	0	0	0	10	17,067,135	6,324,370
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.12	0.77	18.12
13. Rec UnImp Land	0	0	0	0	43	2,270,230	43	2,270,230	
14. Rec Improve Land	0	0	0	0	45	1,600,745	45	1,600,745	
15. Rec Improvements	0	0	0	0	232	13,081,575	232	13,081,575	
16. Rec Total	0	0	0	0	275	16,952,550	275	16,952,550	217,260
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	3.41	0.76	0.62
Res & Rec Total	2,356	176,139,865	0	0	1,183	148,737,580	3,539	324,877,445	6,642,510
% of Res & Rec Total	66.57	54.22	0.00	0.00	33.43	45.78	43.92	14.59	19.03
Com & Ind Total	336	57,375,810	0	0	59	17,073,375	395	74,449,185	7,110,400
% of Com & Ind Total	85.06	77.07	0.00	0.00	14.94	22.93	4.90	3.34	20.37
17. Taxable Total	2,692	233,515,675	0	0	1,242	165,810,955	3,934	399,326,630	13,752,910
% of Taxable Total	68.43	58.48	0.00	0.00	31.57	41.52	48.83	17.94	39.39

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	8	292,690	2,219,980	0	0	0
19. Commercial	1	38,760	140,395	0	0	0
20. Industrial	1	888,995	2,762,810	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	8	292,690	2,219,980
19. Commercial	0	0	0	1	38,760	140,395
20. Industrial	0	0	0	1	888,995	2,762,810
21. Other	0	0	0	0	0	0
22. Total Sch II				10	1,220,445	5,123,185

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	3	1,166,690	3	1,166,690	2,635
24. Non-Producing	0	0	0	0	1	360,100	1	360,100	0
25. Total	0	0	0	0	4	1,526,790	4	1,526,790	2,635

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	274	0	451	725

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	104	1,793,165	0	0	2,656	1,059,267,505	2,760	1,061,060,670
28. Ag-Improved Land	5	818,870	0	0	1,272	590,562,355	1,277	591,381,225
29. Ag Improvements	7	139,660	0	0	1,352	172,585,635	1,359	172,725,295

30. Ag Total					4,119	1,825,167,190
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	1.00	20,000	0	0.00	0	
32. HomeSite Improv Land	1	1.00	20,000	0	0.00	0	
33. HomeSite Improvements	1	1.00	57,885	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	3	1.91	6,825	0	0.00	0	
36. FarmSite Improv Land	4	7.23	27,955	0	0.00	0	
37. FarmSite Improvements	7	0.00	81,775	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	0	8.60	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	5	4.48	101,000	6	5.48	121,000	
32. HomeSite Improv Land	754	764.70	15,379,030	755	765.70	15,399,030	
33. HomeSite Improvements	810	747.70	106,522,095	811	748.70	106,579,980	21,156,100
34. HomeSite Total				817	771.18	122,100,010	
35. FarmSite UnImp Land	53	289.43	1,055,595	56	291.34	1,062,420	
36. FarmSite Improv Land	1,195	2,871.17	13,725,680	1,199	2,878.40	13,753,635	
37. FarmSite Improvements	1,298	0.00	66,063,540	1,305	0.00	66,145,315	0
38. FarmSite Total				1,361	3,169.74	80,961,370	
39. Road & Ditches	0	7,629.82	0	0	7,638.42	0	
40. Other- Non Ag Use	0	728.55	1,821,375	0	728.55	1,821,375	
41. Total Section VI				2,178	12,307.89	204,882,755	21,156,100

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	1	0.00	992,230	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	316.95	691,710	3	316.95	1,683,940

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	54,565.05	40.62%	365,481,350	44.13%	6,698.09
46. 1A	21,543.40	16.04%	133,496,775	16.12%	6,196.64
47. 2A1	19,345.34	14.40%	114,695,470	13.85%	5,928.84
48. 2A	14,359.14	10.69%	84,282,740	10.18%	5,869.62
49. 3A1	2,193.48	1.63%	12,246,730	1.48%	5,583.24
50. 3A	8,178.39	6.09%	45,573,690	5.50%	5,572.45
51. 4A1	8,739.31	6.51%	45,257,305	5.46%	5,178.59
52. 4A	5,398.88	4.02%	27,247,050	3.29%	5,046.80
53. Total	134,322.99	100.00%	828,281,110	100.00%	6,166.34
Dry					
54. 1D1	33,410.57	22.66%	180,412,840	28.30%	5,399.87
55. 1D	26,967.40	18.29%	132,122,830	20.73%	4,899.35
56. 2D1	14,943.71	10.14%	68,901,985	10.81%	4,610.77
57. 2D	8,052.37	5.46%	37,034,670	5.81%	4,599.23
58. 3D1	6,294.84	4.27%	27,611,285	4.33%	4,386.34
59. 3D	16,205.76	10.99%	64,710,790	10.15%	3,993.07
60. 4D1	19,745.93	13.39%	61,208,985	9.60%	3,099.83
61. 4D	21,808.42	14.79%	65,425,270	10.26%	3,000.00
62. Total	147,429.00	100.00%	637,428,655	100.00%	4,323.63
Grass					
63. 1G1	32,092.62	47.75%	76,326,125	53.47%	2,378.31
64. 1G	5,397.83	8.03%	12,626,285	8.85%	2,339.14
65. 2G1	9,490.73	14.12%	22,069,440	15.46%	2,325.37
66. 2G	872.87	1.30%	1,973,615	1.38%	2,261.06
67. 3G1	658.45	0.98%	1,273,510	0.89%	1,934.10
68. 3G	0.43	0.00%	915	0.00%	2,127.91
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	18,694.58	27.82%	28,465,810	19.94%	1,522.68
71. Total	67,207.51	100.00%	142,735,700	100.00%	2,123.81
Irrigated Total					
Irrigated Total	134,322.99	37.93%	828,281,110	51.12%	6,166.34
Dry Total					
Dry Total	147,429.00	41.63%	637,428,655	39.34%	4,323.63
Grass Total					
Grass Total	67,207.51	18.98%	142,735,700	8.81%	2,123.81
72. Waste	2,776.25	0.78%	2,185,785	0.13%	787.32
73. Other	2,410.06	0.68%	9,653,185	0.60%	4,005.37
74. Exempt	3,454.48	0.98%	0	0.00%	0.00
75. Market Area Total	354,145.81	100.00%	1,620,284,435	100.00%	4,575.19

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	93.88	587,780	0.00	0	134,229.11	827,693,330	134,322.99	828,281,110
77. Dry Land	374.63	1,794,185	0.00	0	147,054.37	635,634,470	147,429.00	637,428,655
78. Grass	78.02	153,125	0.00	0	67,129.49	142,582,575	67,207.51	142,735,700
79. Waste	3.61	2,165	0.00	0	2,772.64	2,183,620	2,776.25	2,185,785
80. Other	0.00	0	0.00	0	2,410.06	9,653,185	2,410.06	9,653,185
81. Exempt	7.27	0	0.00	0	3,447.21	0	3,454.48	0
82. Total	550.14	2,537,255	0.00	0	353,595.67	1,617,747,180	354,145.81	1,620,284,435

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	134,322.99	37.93%	828,281,110	51.12%	6,166.34
Dry Land	147,429.00	41.63%	637,428,655	39.34%	4,323.63
Grass	67,207.51	18.98%	142,735,700	8.81%	2,123.81
Waste	2,776.25	0.78%	2,185,785	0.13%	787.32
Other	2,410.06	0.68%	9,653,185	0.60%	4,005.37
Exempt	3,454.48	0.98%	0	0.00%	0.00
Total	354,145.81	100.00%	1,620,284,435	100.00%	4,575.19

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 Abie	6	7,085	51	69,990	51	1,436,520	57	1,513,595	9,255
83.2 Acreage	49	358,570	631	17,853,590	650	86,992,185	699	105,204,345	2,276,710
83.3 Adamy Subdivision	4	38,415	14	302,655	14	3,600,280	18	3,941,350	676,185
83.4 Bay Meadows Trlr Crt	0	0	0	0	6	85,770	6	85,770	0
83.5 Bellwood	15	74,150	180	1,209,955	193	12,025,295	208	13,309,400	36,265
83.6 Bellwood Lakes	1	97,500	2	421,395	58	1,831,650	59	2,350,545	29,810
83.7 Benesch Lakes	1	206,430	0	0	27	401,085	28	607,515	6,620
83.8 Bow Strings	3	72,865	4	155,845	4	955,675	7	1,184,385	37,290
83.9 Brainard	19	225,225	165	2,064,065	166	13,392,720	185	15,682,010	484,855
83.10 Brandenburgh Lakes	2	709,875	0	0	87	6,761,250	89	7,471,125	0
83.11 Bruno	14	25,525	68	126,610	68	1,817,915	82	1,970,050	5,520
83.12 Clear Lake	3	31,680	42	1,516,840	42	6,750,340	45	8,298,860	35,665
83.13 Clearwater	1	99,680	0	0	7	252,610	8	352,290	0
83.14 Cornell Subdivision	1	22,525	6	171,000	6	876,480	7	1,070,005	0
83.15 David City	46	798,255	1,023	13,490,175	1,028	99,981,705	1,074	114,270,135	1,350,940
83.16 Dwight	10	41,600	114	702,400	114	7,764,470	124	8,508,470	162,765
83.17 Gans Lake	19	377,170	18	352,060	23	1,013,645	42	1,742,875	119,540
83.18 Garrison	5	4,930	35	71,085	35	935,360	40	1,011,375	0
83.19 Jarecki Lake	2	386,280	1	17,000	34	3,738,780	36	4,142,060	28,090
83.20 Jarecki Subdivision	0	0	13	241,085	13	1,562,500	13	1,803,585	15,590
83.21 Lakeside Estates	0	0	0	0	27	356,145	27	356,145	0
83.22 Linwood	30	67,830	48	186,485	49	1,206,440	79	1,460,755	0
83.23 Loma	6	7,860	10	23,460	11	287,120	17	318,440	15,455
83.24 Octavia	8	25,650	57	121,380	61	2,474,020	69	2,621,050	14,425
83.25 Rising City	29	82,845	187	906,170	187	10,676,125	216	11,665,140	1,119,440
83.26 Riverside Meadows	13	354,340	13	384,025	13	1,837,065	26	2,575,430	120,415
83.27 Riverview Lake Sub	6	91,875	27	557,830	27	1,469,580	33	2,119,285	34,630
83.28 Rural Recreational	2	21,875	0	0	11	1,875,075	13	1,896,950	0
83.29 Shyla Subdivison	1	25,425	1	51,065	1	270,005	2	346,495	0
83.30 Smokie L Lake	0	0	1	288,910	28	2,172,980	28	2,461,890	39,600
83.31 Surprise	12	14,055	25	50,550	25	727,855	37	792,460	0
83.32 Ulysses	39	91,545	120	300,945	120	2,589,715	159	2,982,205	21,175
83.33 Valley Heights	0	0	6	132,785	6	628,670	6	761,455	2,270
84 Residential Total	347	4,361,060	2,862	41,769,355	3,192	278,747,030	3,539	324,877,445	6,642,510

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u> <u>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 Abie	4	3,600	4	8,975	5	87,325	9	99,900	0
85.2 Bellwood	6	19,805	19	118,210	23	2,722,135	29	2,860,150	0
85.3 Brainard	4	15,890	33	163,135	34	5,716,275	38	5,895,300	2,485
85.4 Bruno	2	325	12	12,320	12	339,320	14	351,965	0
85.5 David City	9	196,270	144	3,414,520	147	32,501,550	156	36,112,340	6,811,270
85.6 Dwight	0	0	21	73,500	21	1,393,810	21	1,467,310	8,255
85.7 Garrison	0	0	4	12,450	5	3,286,970	5	3,299,420	0
85.8 Linwood	1	900	3	6,110	3	207,955	4	214,965	0
85.9 Loma	1	1,225	2	1,870	2	18,895	3	21,990	0
85.10 Rising City	6	9,680	25	134,650	28	5,084,710	34	5,229,040	9,910
85.11 Rural Improved	0	0	32	6,159,755	46	10,744,825	46	16,904,580	278,480
85.12 Rural Unimproved	9	127,375	0	0	0	0	9	127,375	0
85.13 Surprise	3	2,700	5	8,885	5	159,330	8	170,915	0
85.14 Ulysses	5	10,605	13	26,175	14	1,657,155	19	1,693,935	0
86 Commercial Total	50	388,375	317	10,140,555	345	63,920,255	395	74,449,185	7,110,400

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	27,479.85	64.63%	62,957,430	65.36%	2,291.04
88. 1G	4,776.69	11.23%	10,851,330	11.26%	2,271.73
89. 2G1	8,062.52	18.96%	18,004,975	18.69%	2,233.17
90. 2G	787.11	1.85%	1,731,575	1.80%	2,199.91
91. 3G1	608.80	1.43%	1,134,490	1.18%	1,863.49
92. 3G	0.43	0.00%	915	0.00%	2,127.91
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	804.59	1.89%	1,649,470	1.71%	2,050.08
95. Total	42,519.99	100.00%	96,330,185	100.00%	2,265.53
CRP					
96. 1C1	4,612.77	67.83%	13,368,695	68.22%	2,898.19
97. 1C	621.14	9.13%	1,774,955	9.06%	2,857.58
98. 2C1	1,428.21	21.00%	4,064,465	20.74%	2,845.85
99. 2C	85.76	1.26%	242,040	1.24%	2,822.29
100. 3C1	49.65	0.73%	139,020	0.71%	2,800.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	3.01	0.04%	7,220	0.04%	2,398.67
104. Total	6,800.54	100.00%	19,596,395	100.00%	2,881.59
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	17,886.98	100.00%	26,809,120	100.00%	1,498.81
113. Total	17,886.98	100.00%	26,809,120	100.00%	1,498.81
Grass Total					
	42,519.99	63.27%	96,330,185	67.49%	2,265.53
CRP Total					
	6,800.54	10.12%	19,596,395	13.73%	2,881.59
Timber Total					
	17,886.98	26.61%	26,809,120	18.78%	1,498.81
114. Market Area Total	67,207.51	100.00%	142,735,700	100.00%	2,123.81

**2020 County Abstract of Assessment for Real Property, Form 45
Compared with the 2019 Certificate of Taxes Levied Report (CTL)**

12 Butler

	2019 CTL County Total	2020 Form 45 County Total	Value Difference (2020 form 45 - 2019 CTL)	Percent Change	2020 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	280,367,485	307,924,895	27,557,410	9.83%	6,425,250	7.54%
02. Recreational	16,400,835	16,952,550	551,715	3.36%	217,260	2.04%
03. Ag-Homesite Land, Ag-Res Dwelling	82,075,525	122,100,010	40,024,485	48.77%	21,156,100	22.99%
04. Total Residential (sum lines 1-3)	378,843,845	446,977,455	68,133,610	17.98%	27,798,610	10.65%
05. Commercial	85,349,745	57,382,050	-27,967,695	-32.77%	786,030	-33.69%
06. Industrial	24,762,525	17,067,135	-7,695,390	-31.08%	6,324,370	-56.62%
07. Total Commercial (sum lines 5-6)	110,112,270	74,449,185	-35,663,085	-32.39%	7,110,400	-38.85%
08. Ag-Farmsite Land, Outbuildings	55,114,255	80,961,370	25,847,115	46.90%	0	46.90%
09. Minerals	0	1,526,790	1,526,790		2,635	
10. Non Ag Use Land	1,821,375	1,821,375	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	56,935,630	84,309,535	27,373,905	48.08%	2,635	48.07%
12. Irrigated	868,205,650	828,281,110	-39,924,540	-4.60%		
13. Dryland	658,082,320	637,428,655	-20,653,665	-3.14%		
14. Grassland	140,078,870	142,735,700	2,656,830	1.90%		
15. Wasteland	763,635	2,185,785	1,422,150	186.23%		
16. Other Agland	1,541,780	9,653,185	8,111,405	526.11%		
17. Total Agricultural Land	1,668,672,255	1,620,284,435	-48,387,820	-2.90%		
18. Total Value of all Real Property (Locally Assessed)	2,214,564,000	2,226,020,610	11,456,610	0.52%	34,911,645	-1.06%

2020 Assessment Survey for Butler County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	Three
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$231,910
7.	Adopted budget, or granted budget if different from above:
	\$231,910. This includes benefits; health insurance, Social Security and retirement.
8.	Amount of the total assessor's budget set aside for appraisal work:
	0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$56,800
10.	Part of the assessor's budget that is dedicated to the computer system:
	0. This comes from county data processing, not the assessor's budget.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$1,250
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	Assessor's budget \$2,319 Reappraisal budget \$13,064

B. Computer, Automation Information and GIS

1.	Administrative software:
	Thomson Reuters/Harris but will be switching to MIPS in April 2020.
2.	CAMA software:
	Thomson Reuters/Harris but will be switching to MIPS in April 2020.
3.	Are cadastral maps currently being used?
	Cadastral maps are available, but are not updated. GIS processes have replaced their function
4.	If so, who maintains the Cadastral Maps?
	They are not being maintained; Since 2004, the cadastral maps have been created and updated in the GIS system.
5.	Does the county have GIS software?
	Yes
6.	Is GIS available to the public? If so, what is the web address?
	Yes; butler.gworks.com
7.	Who maintains the GIS software and maps?
	Assessor and Staff
8.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks aerial imagery
9.	When was the aerial imagery last updated?
	2018
10.	Personal Property software:
	Thomson Reuters/Harris but will be switching to MIPS in April 2020.

C. Zoning Information

1.	Does the county have zoning?
	Yes; but only in some of the towns
2.	If so, is the zoning countywide?

	No; there is no zoning in the rural
3.	What municipalities in the county are zoned?
	Bellwood, Brainard, David City, Octavia, Ulysses
4.	When was zoning implemented?
	Zoning was implemented in 1985 for David City, Octavia was added in 2005, and the other three are not known.

D. Contracted Services

1.	Appraisal Services:
	In 2020 the Landfill will be Contracted and maintenance with Stanard Appraisal Services
2.	GIS Services:
	GIS programming, programming support and instruction are provided through gWorks.
3.	Other services:
	The administrative, appraisal, programming, and support functions are contracted through Thomson Reuters, but will be switching to MIPS in April 2020.

E. Appraisal /Listing Services

1.	Does the county employ outside help for appraisal or listing services?
	Occasionally; only for large commercial or industrial appraisals. (Stanard Appraisal)
2.	If so, is the appraisal or listing service performed under contract?
	Yes
3.	What appraisal certifications or qualifications does the County require?
	The county was aware of the appraiser’s certifications, but was more concerned that the appraiser had the experience to appraise the type of property that the county was unable to do themselves.
4.	Have the existing contracts been approved by the PTA?
	Yes
5.	Does the appraisal or listing service providers establish assessed values for the county?

Yes; On the infrequent occasions that the county needs assistance; they rely on the appraiser to value and defend the value of the property. The assessor always reviews the work, but relies on the appraiser's value. The most recent such project was for a large regional private landfill.

2020 Residential Assessment Survey for Butler County

1.	Valuation data collection done by:																				
	Assessor and Staff																				
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Lake Properties and Rural Recreational: (Lakes include: Bellwood Lakes; Benesch Lakes, Brandenburgh Lake, Jarecki Lake, Gans Lakes, Riverview Lake, Smokie L. Lake, Clear Water.) Primarily Improvements on Leased Land in neighborhoods near the city of Columbus. The majority of the parcels in this area are influenced by Columbus.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>David City and Lakeside Estates: This includes all parcels within the city limits of David City and the adjoining subdivision. David City is the county seat and has considerable commercial activity and a full range of public schools, as well as Aquinas, a parochial school system that attracts students from the David City area as well as other towns and counties.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Acreage, Rural Subdivisions, Village of Loma, Acreage Unimproved and Rural IOLL: (Acreages include: Adamy, Clear Lake, Cornell's Sub, Jarecki Sub, Riverside Meadow, Valley Heights, Bay Meadows, Shyla, Bow Strings) All parcels in this group are situated in rural Butler County. They are not specifically influenced by any particular town or school system. This process continues over several years as the county schedules them.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Rising City: This includes all parcels within the town of Rising City which market is influenced by some local commerce.</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Abie, Surprise, Ulysses, Bruno, Linwood, Garrison, and Octavia: This grouping of small towns with similar economic influences and are related due to the lack of significant commerce.</td> </tr> <tr> <td style="text-align: center;">7</td> <td>Dwight: Consists of all parcels within the town of Dwight, which is economically impacted by a new grade school.</td> </tr> <tr> <td style="text-align: center;">8</td> <td>Brainard: Consists of all parcels within the town of Brainard, which is economically impacted by a high school.</td> </tr> <tr> <td style="text-align: center;">9</td> <td>Bellwood: Consists of all parcels within the town of Bellwood, which is economically impacted by a grade school.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Lake Properties and Rural Recreational: (Lakes include: Bellwood Lakes; Benesch Lakes, Brandenburgh Lake, Jarecki Lake, Gans Lakes, Riverview Lake, Smokie L. Lake, Clear Water.) Primarily Improvements on Leased Land in neighborhoods near the city of Columbus. The majority of the parcels in this area are influenced by Columbus.	2	David City and Lakeside Estates: This includes all parcels within the city limits of David City and the adjoining subdivision. David City is the county seat and has considerable commercial activity and a full range of public schools, as well as Aquinas, a parochial school system that attracts students from the David City area as well as other towns and counties.	3	Acreage, Rural Subdivisions, Village of Loma, Acreage Unimproved and Rural IOLL: (Acreages include: Adamy, Clear Lake, Cornell's Sub, Jarecki Sub, Riverside Meadow, Valley Heights, Bay Meadows, Shyla, Bow Strings) All parcels in this group are situated in rural Butler County. They are not specifically influenced by any particular town or school system. This process continues over several years as the county schedules them.	4	Rising City: This includes all parcels within the town of Rising City which market is influenced by some local commerce.	6	Abie, Surprise, Ulysses, Bruno, Linwood, Garrison, and Octavia: This grouping of small towns with similar economic influences and are related due to the lack of significant commerce.	7	Dwight: Consists of all parcels within the town of Dwight, which is economically impacted by a new grade school.	8	Brainard: Consists of all parcels within the town of Brainard, which is economically impacted by a high school.	9	Bellwood: Consists of all parcels within the town of Bellwood, which is economically impacted by a grade school.	AG	Agricultural homes and outbuildings
<u>Valuation Group</u>	<u>Description of unique characteristics</u>																				
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AG	Agricultural homes and outbuildings																				
3.	List and describe the approach(es) used to estimate the market value of residential properties.																				
	The cost approach is used to estimate value in the residential class with Marshall Swift information used as the cost estimator.																				

4.	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 schedules are based on local market information.																																																						
5.	Are individual depreciation tables developed for each valuation group?																																																						
	Yes; the county develops a general physical depreciation table for use countywide. They then analyze the market of each individual valuation grouping and prepares economic and location factors to be separately applied to the parcels in each specific valuation group.																																																						
6.	Describe the methodology used to determine the residential lot values?																																																						
	The county uses an analysis of vacant residential sales to establish assessments for the land component of the assessed value.																																																						
7.	How are rural residential site values developed?																																																						
	The county studies vacant lot sales.																																																						
8.	Are there form 191 applications on file?																																																						
	No																																																						
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																						
	Presently, there are four minor subdivisions that use a discounted cash flow (DCF) methodology to value the undeveloped lots. All of these procedures were in place prior to this year and are reviewed and updated annually. The county has used these techniques to estimate the present market value of all of the lots in a development that remain for sale.																																																						
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	Valuation Grouping; Description of unique characteristics: ----The assessor considers the assessor locations and some particular subdivisions as unique. Each has characteristics that define their individual market. The predominant characteristics that separate them are location, schools, commercial activity, and present use.																																																						

2020 Commercial Assessment Survey for Butler County

1.	Valuation data collection done by:																		
	Assessor and Staff																		
2.	List the valuation group recognized in the County and describe the unique characteristics of each:																		
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Includes all commercial parcels in Butler County outside the city limits of David City: Parcels in this area are generally clustered in small numbers and exist in either small towns or rural areas. Specific characteristics of each property are diverse but the overall level of commercial activity of any kind is important.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>David City: Parcels in the town of David City are part of a commercial district and serve as the commercial hub for the county.</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Includes all commercial parcels in Butler County outside the city limits of David City: Parcels in this area are generally clustered in small numbers and exist in either small towns or rural areas. Specific characteristics of each property are diverse but the overall level of commercial activity of any kind is important.	2	David City: Parcels in the town of David City are part of a commercial district and serve as the commercial hub for the county.									
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2	David City: Parcels in the town of David City are part of a commercial district and serve as the commercial hub for the county.																		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.																		
	The cost approach is the primary method used to estimate value in the commercial class, however, income information and comparable sales are considered when available.																		
3a.	Describe the process used to determine the value of unique commercial properties.																		
	Butler County has a limited number of unique properties, but when they do value one, they develop the cost approach and often rely on the expertise of a contract appraiser for the value and also make comparisons to any known similar property in other counties.																		
4.	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 are developed using information derived from the market.																		
5.	Are individual depreciation tables developed for each valuation grouping?																		
	The basic physical depreciation tables are used throughout the commercial class. There are variations developed for locational or economic considerations. The economic variations are more related to the type and use of the structure and the locational variations more closely related to the valuation groups.																		
6.	Describe the methodology used to determine the commercial lot values.																		
	Vacant commercial lots are valued primarily using market information from vacant lot sales.																		
7.	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th style="width: 20%;"><u>Date of Depreciation</u></th> <th style="width: 20%;"><u>Date of Costing</u></th> <th style="width: 20%;"><u>Date of Lot Value Study</u></th> <th style="width: 25%;"><u>Date of Last Inspection</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2015-2019</td> <td style="text-align: center;">2015-2019</td> </tr> <tr> <td style="text-align: center;">2</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2019</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>				<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>	1	2019	2019	2015-2019	2015-2019	2	2019	2019	2019	2018
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Description of unique characteristics:

----In Butler County, the most important characteristic that contributes to the commercial value is the location, particularly as it relates to commercial activity. The only commercial area with broad and diverse commercial activity is David City, so it stands alone.

----Depreciation tables are updated in conjunction with revaluations of particular areas; but for 2015, all costs were updated so all depreciations were also reviewed and updated. Revaluations or updates are completed at least once every five years.

2020 Agricultural Assessment Survey for Butler County

1.	Valuation data collection done by:							
	Assessor and Staff							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Market Area</u></th> <th style="width: 65%;"><u>Description of unique characteristics</u></th> <th style="width: 20%;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>There is only one market area maintained in Butler County. Years of analysis of the agricultural sales have not produced information that persuaded the county to develop multiple market areas.</td> <td style="text-align: center;">2015-2019</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	There is only one market area maintained in Butler County. Years of analysis of the agricultural sales have not produced information that persuaded the county to develop multiple market areas.	2015-2019
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	There is only one market area maintained in Butler County. Years of analysis of the agricultural sales have not produced information that persuaded the county to develop multiple market areas.	2015-2019						
	<p>----The date range reported in the "Land Use Completed" column reports the time period when on-site inspections last took place. The county has reviewed land use and building changes using the 2014 GIS photo base compared to the 2016 GIS imagery.</p>							
3.	Describe the process used to determine and monitor market areas.							
	The county reviews sale information and identifies common characteristics of the parcels. At this time all parcels in the county are influenced by the same market forces, so one market area has been defined.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	The county considers a parcel agricultural if it is primarily used for the production of an ag product, residential if it is not being used for ag and has a primary residence, and it is recreational if seasonal dwellings exist or non ag uses are predominant.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Farm home sites and rural residential home sites are valued the same. The base home site value is \$21,000. There is a location in the Northwest part of the county near Columbus where the home site values are slightly higher at \$20,000, but the two types of sites are the same within those locations.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	A study of vacant land sales are used for the specific use if available.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	The county has only eight known WRP parcels. Most of those parcels were sold after the easement was implemented several years ago. Those sales were the primary information used to estimate the probable market value per acre of the WRP land. The value per acre is reviewed and potentially adjusted each year. Presently, the value was estimated to be \$2,500 per acre.							
	<i><u>If your county has special value applications, please answer the following</u></i>							
8a.	How many parcels have a special valuation application on file?							

	N/A
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

**BUTLER COUNTY
2019 PLAN OF ASSESSMENT
For year 2020, 2021 & 2022**

Plan of Assessment Requirements:

Pursuant to Statute Sec. 77-1311.02, on or before June 15 each year, the assessor shall prepare a plan of assessment, which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate classes, or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the level of value and quality of assessment practices required by law, and the resources necessary to complete those actions. On or before July 31st each year, the assessor shall present the plan to the county board of equalization and the assessor may amend the plan, if necessary, after the budget is approved by the county board. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue on or before October 31st each year.

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

1. 100% of actual value for all classes of real property excluding agricultural and horticultural land;
2. 75% of actual value for agricultural land and horticultural land and;

Assessment Statistics for 2019:

Property Class	Median	COD	PRD
Residential	93%	12.47	101.50
Commercial	100%	07.55	101.80
Agricultural Land	72%	15.24	103.73

Median: The middle placement when the assessment/sales ratios are arrayed from high to low (or low to high).

COD: (Coefficient of Dispersion) the average absolute deviation divided by the median.

PRD: (Price Related Differential) the mean ratio divided by the aggregate ratio.

Aggregate: The sum of the assessed values divided by the sum of the sales prices.

Average Absolute Deviation: Each ratio minus the median, summed and divided by the number of sales.

Mean: The sum of the ratios divided by the number of sales.

GENERAL DESCRIPTION OF REAL PROPERTY IN BUTLER COUNTY

Per the 2019 County Abstract, Butler County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value
Residential	3255	37.14	12.65
Commercial	419	4.78	3.98
Industrial	11	.13	1.00
Agricultural	4061	46.33	80.98
Recreational	284	3.24	.77
Game & Parks	3	.03	.07
Tax Increment Financing	10	.11	.55
Exempt	722	8.24	-----
Total	8765	100.00	100.00

Agricultural land	Taxable Acres	Total Value
Irrigated Acres	134,644.66	868,955,475
Dry Acres	148,316.75	658,318,860
Grass Acres	42,760.78	92,737,135
Waste Acres	1,272.62	763,610
Other Acres (Accr)	1,538.93	1,531,190
CRP	7,189.61	21,754,710
Timber	17,814.72	26,698,675
Exempt Acres	3,440.00	-----
Total Acres	356,978.07	1,670,759,655

For more information see 2019 Reports & Opinions, Abstract and Assessor Survey.

ASSESSMENT PLAN/PROCEDURES MANUAL

The primary goal for the Butler County Assessor's Office is to do the best job possible in a professional manner to maintain fair and equitable values in meeting the statutory statistical requirements with the resources available.

The Department of Property Assessment and Taxation has prepared the progress report for Butler County which is on file in the Assessor's office and serves as additional information for this report. The 2019 Butler County statistical measures are on file in the annual report and kept on file in the Assessor's Office.

Office Staff and Budget Information

Butler County Assessor's Office currently employs 3 full time clerks, along with the Assessor and Deputy Assessor. Information pertaining to budget and staffing is included in the survey given to the Department of Revenue, Property Assessment Division (PAD). Staff salaries are included in the office's budget presented to the County Board each year.

The Department of Revenue Property Assessment Division Regulations and Directives as approved by the Attorney General and signed by the Governor are filed in the office and are implemented by the assessor's office. An informal manual of office and assessment procedures are also on file. A formal annual assessment plan includes a 4 to 5 year cycle of reappraisal and inspection, which has been a part of the county's assessment plan.

RECORD MAINTENANCE/RESPONSIBILITIES

A property record card is on file for every parcel of real property including improvements on leased land. The cards are updated to include any changes made to the assessment information of the property. The record cards contain current ownership, address, legal description, situs address, book and page numbers of the last deed recorded and any changes of record of ownership. Also included are the pictures of improvements or main structure, sketches and valuation information. A unique number is assigned to each property record card along with tax district codes and other codes created relevant to the specific parcel.

The assessment records are kept and updated in the computerized administration system, Terra Scan. Hard copy forms with updates are made in the form of inserts. The owner/valuations history is kept on the face of the hard copy and updated to reflect all changes made.

The office maintains a cadastral map system. The Mylar cadastral maps were done in 1964. The Mylar cadastral maps have not been revised with name change, legal description and new subdivisions since January 2004. On March 2001 we began implementing a GIS program for updating our current cadastral maps as well as other reports required by our office. The office staff has completed identifying each parcel and attaching the parcel identification number used in the Terra Scan CAMA system. A land use layer and an improvement on leased land layer has been created and added also.

ArcView is the GIS software and ARC 10.2.2 is currently being used by Butler County and is supported by GWorks in Lincoln, Nebraska. GWorks is also the host for the Butler County Assessor's Website. Available on the website is the property record information, tax information, latest deed information, parcel lines, land use, soil types, flood plain, digital photos and sketches and aerial photos on the rural sites. GIS annotation layer is available and all the towns located in Butler County are complete. Other layers: tax district, fire district, cemetery are also available on the website.

The Butler County Assessor's office is continually maintaining their GIS mapping system. Parcel splits are entered into the GIS program as the deeds are filed reflecting the split and become available in the Assessor's office. A Butler County Assessor web site has been on line since June 2004. At the beginning of 2016, funds were made available and new aerial obliques were flown and are processed and added to the website.

Website address is: butler.gworks.com.

2016 aerial obliques were flown and are available in our office. Each oblique is printed, each building identified and placed in the property record cards; these aeriels are added to our CAMA package so that they are available directly on our property record cards.

The office utilizes the Terra Scan administrative and CAMA system using the Marshall Swift cost. All data collected in all classifications of property have been entered in CAMA. A sketch of each house is entered into CAMA and was completed in 2001. Digital photos for each property have been entered into the system. 1992, 1998, 2005 & 2010 aerial photos are also a part of the property record card. 2016 colored imagery have been copied into the GIS and are being used to determine land use. 2011 digital obliques have been added to GIS and copied to the Terra Scan property record information. 2016 aeriels are now completed.

Real Estate transfer statements are received from the Registrar of Deeds & are processed daily. Ownership changes are made in the administrative package and updated on the website. Building

permits are flagged in the computer for review. Pick-up work is to be completed by March 19th of each year.

“Sales Books” are continually kept updated reflecting current sales in agricultural, residential, commercial & miscellaneous properties. These Sales Books are used by incoming independent appraisers, the general public, and office staff.

It is a continuing practice to send out questionnaires to property owners to maintain the current information on the properties throughout the county.

Splits and subdivision changes are made as they become available to the Assessor’s office from County Clerk through a filed survey and/or deed. These are updated in the GIS system at the same time they are changed on the appraisal cards and in the computer Administrative Package. The Assessor’s office verifies any surveys that may be reflective of the new deed with the County Surveyor.

Homestead Exemption applications are accepted in the office from February 1 to June 30. Notice to file is published in the local newspaper March, April, May and June. Pre-printed forms are mailed to the applicants that filed for the Homestead Exemption the prior year. The applicant is verified for owner/occupant. Signed applications, income statements, U.S. Citizenship Attestation and doctor’s certification of disability (where required) are forwarded to the Nebraska Department of Revenue on or before August 1. The Nebraska Department of Revenue returns a roster in October of approved (with a percentage) and disapproved applications for final processing.

Permissive exemptions- The assessor and staff administer annual filings of applications for new or continued exempt use properties. The properties are reviewed and recommendations are made to the County Board of Equalization.

Taxable Government Owned Property - Annual review of government owned property not used for public purpose, send notices of intent to tax, etc.

Tax Increment Financing- Management of record/valuation information for properties in Community Redevelopment Projects for proper reporting on administrative reports and allocation of ad valorem tax.

Centrally Assessed Properties - Review the valuations as certified by the Department of Revenue, Property Assessment Division. Establish and maintain assessment records and tax billing for the tax list.

Tax Districts and Tax Rates – Maintain school district and other tax entity boundary changes necessary for correct assessment and tax information including the input of tax rates used for tax billing.

Tax Lists - Prepare and certify the tax lists to the county treasurer for real property, personal property and centrally assessed properties.

Tax List Corrections - Prepare tax list correction documents for the County Board of Equalizations approval.

County Board of Equalization - Attend county board of equalization meetings, including meetings for valuation protests. Prepare documentation for the board for the hearings.

TERC (Tax Equalization and Review Commission) Appeals- Prepare the information and attend the taxpayer appeals hearings before TERC. Testify in defense of the county's valuation.

REPORT GENERATION

The major reports required by the Assessor are: (but not limited to):

County Abstract of Assessment for Real Property
Certify completion of real property assessment roll & publish in newspaper
Send notice of valuation change to the owner of record (as of May 20) of any property whose value has increased or decreased
Prepare the plan of assessment for the next 3 assessment years
Personal Property Abstract
File 3-year plan of Assessment with the County Board of Equalization
Review the ownership and use of all cemetery real property and report such review to the County Board
Certification of Values to Political Subdivisions
School District Taxable Value Report
Deliver Tax Rolls to Treasurer
Certificate of Taxes Levied
Assessor Survey
Sales information including rosters & annual Assessed Value Update w/Abstract

PERSONAL PROPERTY

A Nebraska Personal Property Return for all depreciable tangible personal property which is used in a trade or business for the production of income, and which has a determinable life of longer than one year must be filed on or before May 1. For a late filing after May 1, but before July 1, a 10 percent penalty is applied.

After July 1, a 25 percent penalty is applied to the taxes due. Notice to file is published in the local newspaper February, March and April. In February a notice to file letter is mailed to each individual who previously filed.

SALES REVIEW/VERIFICATION

The assessor and office staff attempts to obtain 100% coverage of each sale, which contains a doc. stamp, beginning with the buyer, seller and then the broker. Questionnaires are mailed on each of these sales. Questionnaires consist of information about the sale and also about the property. Coding and the computerized sale file track the mailings. An on-site review is made on the parcels sold.

Agricultural land is reviewed every year and values established to maintain the ratios and statistics mandated by the Tax Equalization and Review Commission. An annual study will be conducted to see if the current market continues to support the areas.

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

The Butler County Assessor's Office continues to work with the NRD for accurate and up to date land use information. We track our permits in our administrative program and we are then able to run a list of permits from this system. All pick-up work is entered on corresponding property record cards.

Pick-up work, the collection of data relating to new construction, remodeling, additions, alterations and removals of existing buildings or structures is done on a continuous year-round basis.

EDUCATION

No person shall be eligible to file, assume, or be appointed to, or hold the office of county assessor, serve as a deputy assessor, or hold the position of state assessment manager unless he or she holds a County Assessor Certificate issued by the Property Tax Administrator or State Tax Commissioner. In order to obtain a County Assessor Certificate, each person must successfully complete an examination given by the Property Tax Administrator. In order to retain certification, all certificate holders must obtain 60 hours of approved continuing education to be eligible to receive approval by the Property Tax Administrator for re-certification. Credit hours are obtained by the completion of approved courses that are recommended by the Nebraska Assessment Education and Certification Advisory Board and approved by the Property Tax Administrator. Courses are available throughout the year and are attended by the Assessor and Deputy Assessor to gain greater professionalism in their duties by offering a means of state certification.

REAL PROPERTY

An on-site review of all properties is on a rotation plan. The assessor and/or office staff reviews approximately four towns and four townships annually, depending on the size and amount of parcels within them. This is to maintain a continuation of the rotation throughout the county. A conducted market study of all properties is done annually throughout the county to maintain ratios and statistics mandated by the Tax Equalization and Review Commission.

The Rotation review for 2020:

Residential – Rising City, Brainard, Ulysses & Dwight as part of the 6-year inspection

Commercial – Rising City, Brainard, Ulysses & Dwight and any commercial within the townships for 2020 rotational review. A reappraisal of the Butler County Landfill will be conducted for 2020 by Stanard Appraisal.

Agricultural Land and Improvements –Center, Plum Creek, Richardson & Oak Creek Townships as part of the 6-year inspection.

Begin building a new layer for the GIS website that will include the situs location for rural improved properties.

Reviews will be conducted along the north boundary of the county due to the 2019 flooding.

Review & analyze sales for market trends and revalue land as needed to comply with the required levels of value.

Continue to monitor land use changes using GIS, FSA records, maps, owner info and inspection of properties.

All reviews will include new digital photos for the property record cards.

Complete pick-up work, including building permits on new construction.

The Rotation review for 2021:

Residential – Abie, Bruno, Linwood as part of the 6-year inspection

Commercial – Abie, Bruno, Linwood and any commercial within the townships for 2021 rotational review.

Agricultural Land and Improvements – Summit, Olive, Franklin & Skull Creek townships as part of the 6-year inspection.

Review & analyze sales for market trends and revalue land as needed to comply with the required levels of value.

Continue to monitor land use changes using GIS, FSA records, maps, owner info and inspection of properties.

All reviews will include new digital photos for the property record cards.

Complete pick-up work, including building permits on new construction.

The Rotation review for 2022:

Residential – Octavia, Garrison, Bellwood & Surprise as part of the 6-year inspection

Commercial – Octavia, Garrison, Bellwood & Surprise and any commercial within the townships for 2022 rotational review.

Agricultural Land and Improvements – Bone Creek, Linwood & Platte Townships as part of the 6-year inspection.

All reviews will include new digital photos for the property record cards.

Review & analyze sales for market trends and revalue land as needed to comply with the required levels of value on all classes of property.

Continue to monitor land use changes using GIS, FSA records, maps, owner info and inspection of properties.

Complete pick-up work, including building permits on new construction.

Respectfully submitted:

Signature: *Vickie Donoghue*

Vickie Donoghue

Butler County Assessor

June 12, 2019

Filed with the County Board of Equalization, June 17, 2019

David Mach, Chairperson

 David W. Mach