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DEPARTMENT OF REVENUE

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

FILLMORE 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 Fillmore County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Fillmore County.

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

For the Tax Commissioner

Sincerely,

A handwritten signature in black ink that reads "Ruth A. Sorensen".

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

cc: Lynn Mussman, Fillmore 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.

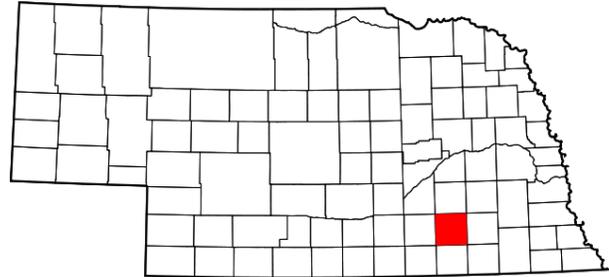
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior 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.

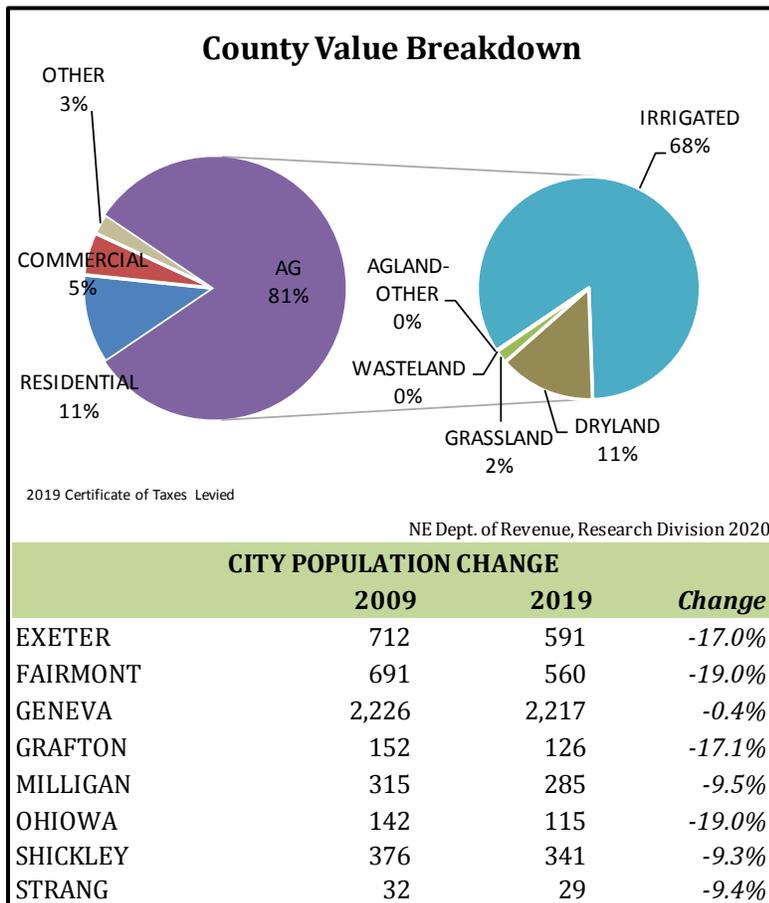
**Further information may be found in Exhibit 94*

County Overview

With a total area of 575 square miles, Fillmore County had 5,527 residents, per the Census Bureau Quick Facts for 2018, a 6% population decline from the 2010 U.S. Census. Reports indicated that 75% of county residents were homeowners and 84% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$91,300 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Fillmore County are located in and around Geneva, the county seat. According to the latest information available from the U.S. Census Bureau, there were 223 employer establishments with total employment of 1,758.



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

The ethanol plant located in Fairmont also contributes to the local agricultural economy.

2020 Residential Correlation for Fillmore County

Assessment Actions

The Fillmore County Assessor inspected and reviewed the residential properties in the villages of Fairmont, Milligan, Strang, and Ohioa to meet the mandatory six-year inspection and review cycle. Lot studies were completed for Milligan, Ohioa, and Strang. These were done using the most current vacant lot sales. The county assessor completed any new and added construction, additions or removal of improvements. Photos were taken of the new improvements.

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.

One area of review is the county assessor's sales qualification and verification processes. This is evaluated to determine if all arm's-length sales are made available for measurement purposes. The Fillmore County Assessor continues to maintain acceptable sales qualification and verification practices. The usability rate for Fillmore County qualified sales are just below the statewide average. An additional usability study was performed by using both the qualified and disqualified sales in the State sales file, it was determined that the median was about the same as the qualified sales. Currently there are six valuation groups recognized by the county assessor.

The Fillmore County Assessor is current with the required six-year inspection and review cycle. The county assessor and staff have a good plan and tracking file in place to physically inspect and review each parcel.

Lot values are reviewed during the six-year inspection and review cycle when the subclass of property is being reviewed. Cost tables are updated after the review of the valuation groups and the assessor arrives at final value by utilizing the Computer-Assisted Mass Appraisal (CAMA) cost tables and a market-derived depreciation model.

The county assessor has written a valuation methodology and can be found in the appendices of this document.

2020 Residential Correlation for Fillmore County

Description of Analysis

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

Valuation Group	Description
1	Geneva
2	Exeter
3	Fairmont
4	Shickley
5	Small Villages: Grafton, Milligan, Ohiowa, Strang
6	Rural

The residential statistical profile has 127 qualified sales representing all the valuation groups. Two of the three measures of central tendency are within range, with the exception to the mean which is just one percentage point above the acceptable range. The three measures are within four percentage points of each other further providing support of a level of value. All six valuation groups are within the acceptable range.

The statistical sample and the 2020 County Abstract of Assessment, Form 45 Compared with the 2019 Certified Taxes Levied (CTL) Report indicated that the population changed in a similar manner to the sales. Changes to the population and sample reflect the stated assessment actions.

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.

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	76	97.72	100.57	97.58	09.07	103.06
2	21	97.34	99.61	96.54	08.94	103.18
3	8	94.17	108.95	95.44	17.71	114.16
4	15	97.85	99.14	94.09	11.79	105.37
5	5	92.53	96.87	98.65	06.10	98.20
6	2	94.76	94.76	95.39	02.25	99.34
<u> ALL </u>	127	97.39	100.53	96.97	09.88	103.67

2020 Residential Correlation for Fillmore County

Level of Value

Based on analysis of all available information, the level of value for the residential property in Fillmore County is 97%.

2020 Commercial Correlation for Fillmore County

Assessment Actions

The Fillmore County Assessor inspected and reviewed any new or added construction, additions, or removals of improvements for the commercial and industrial properties. Photos were taken of the new improvements. The ethanol plant in Fairmont was inspected, reviewed, and reappraised. A sales analysis was conducted for all properties.

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 Fillmore County Assessor's sales verification process was reviewed to determine if an adequate sample of sales is being used and ensure all sales that are non-qualified have been properly documented as a non-arm's-length sale. Although Fillmore County has a lower usability rate than the statewide average, further review was done to determine what the effect on the median would be if more sales had not been disqualified. The thorough review of using all qualified and non-qualified sales minus any extreme outliers determined that the median would improve.

Based on the economic areas and geographic locations within Fillmore County, the county assessor has assigned six valuation groups for the commercial class.

The county assessor has an established six-year inspection plan and is current in their review process. All of their commercial properties were last reviewed in 2018. Lot values were reviewed during the reappraisal and were done by analyzing vacant lot sales. The depreciation and costing table index being utilized for the commercial properties is 2017.

The Fillmore County Assessor has a valuation methodology for commercial properties and is included in the appendices of this document.

2020 Commercial Correlation for Fillmore County

Description of Analysis

Commercial parcels are analyzed utilizing six valuation groups that are based on assessor locations in the county except for the small villages are combined into a valuation group of its own.

Valuation Group	Description
1	Geneva
2	Exeter
3	Fairmont
4	Shickley
5	Small Villages: Grafton, Milligan, Ohioa, Strang
6	Rural, Rural Ag

The commercial statistical profile shows nine qualified sales. The profile comprises sales involving five different occupancy codes. All commercial properties are valued using the cost approach or sales comparison approach. A historical review of assessment practices and valuation changes supports that the county has kept the costing and depreciation tables updated, most recently with the reappraisal for 2018.

The statistical sample and the 2020 County Abstract of Assessment, Form 45 Compared with the 2019 Certificate of Taxes Levied (CTL) Report indicated that the population changed in a similar manner to the sales including the reappraisal of the ethanol plant.

Equalization and Quality of Assessment

Based on the review of assessment practices, commercial values within the class are uniformly applied. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	7	99.49	107.55	88.26	20.98	121.86
2	1	96.89	96.89	96.89	00.00	100.00
4	1	66.33	66.33	66.33	00.00	100.00
____ ALL ____	9	96.89	101.78	86.89	20.55	117.14

Level of Value

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

2020 Agricultural Correlation for Fillmore County

Assessment Actions

Following the LCG conversion, the Fillmore County Assessor conducted a market study of agricultural land. In the past, the practice was to adjust subclasses by similar percentages. Due to the conversion, this was not feasible for this year. Valuation changes were based on the movement of the acres within the subclass. These adjustments resulted in an aggregated decrease of 2% to irrigated land, 3% to dryland, and 2% to grassland countywide. The county assessor completed the pick-up work and permits for the agricultural improvements.

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 keeps land use up-to-date by aerial imagery comparisons with property records, information from the NRD, and information from the public. The county assessor implemented feedlots for intensive use purposes.

Agricultural improvements are inspected and reviewed within the six-year inspection and review cycle. The costing index is dated 2017 within the Computer-Assisted Mass Appraisal (CAMA) software system and derived depreciation updated when properties are inspected. Currently the depreciation index is 2017. Home sites are valued at \$15,000 for the first acre, and farm sites are valued at \$4,000 per acre. These are the same for both agricultural and rural residential dwellings.

Description of Analysis

The agricultural statistical sample consists of 47 agricultural land sales. Two of the three measures of central tendency for the overall sample are in the acceptable range; with all three measures being within four percentage points of each other providing support of a level of value within the acceptable range. The qualitative statistics also indicate that the statistics are a reliable estimate of the level of value in the county.

Review of the Majority Land Use (MLU) of the irrigated, dry, and grass with sufficient representation are within the acceptable range.

2020 Agricultural Correlation for Fillmore County

Equalization and Quality of Assessment

Agricultural homes and outbuildings have been valued using the same valuation process as the rural residential acreages. Agricultural improvements are believed to be equalized and assessed at the same statutory level.

A comparison of the Fillmore County values with adjoining counties indicates that all values are comparable. The quality of the assessment of agricultural land in Fillmore County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u> Irrigated </u>						
County	31	73.31	75.30	73.99	08.20	101.77
1	31	73.31	75.30	73.99	08.20	101.77
<u> Dry </u>						
County	7	75.25	80.40	78.31	18.13	102.67
1	3	68.55	69.95	69.23	04.48	101.04
2	4	89.04	88.25	84.52	17.28	104.41
<u> ALL </u>	<u>47</u>	72.43	75.72	74.18	11.09	102.08

Level of Value

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

2020 Opinions of the Property Tax Administrator for Fillmore County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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	97	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2020.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2020 Commission Summary for Fillmore County

Residential Real Property - Current

Number of Sales	127	Median	97.39
Total Sales Price	\$13,092,854	Mean	100.53
Total Adj. Sales Price	\$13,092,854	Wgt. Mean	96.97
Total Assessed Value	\$12,696,570	Average Assessed Value of the Base	\$76,908
Avg. Adj. Sales Price	\$103,093	Avg. Assessed Value	\$99,973

Confidence Interval - Current

95% Median C.I	96.63 to 97.96
95% Wgt. Mean C.I	94.86 to 99.08
95% Mean C.I	96.46 to 104.60
% of Value of the Class of all Real Property Value in the County	10.27
% of Records Sold in the Study Period	4.32
% of Value Sold in the Study Period	5.61

Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	116	97	97.37
2018	97	94	93.79
2017	106	99	99.15
2016	103	99	99.00

2020 Commission Summary for Fillmore County

Commercial Real Property - Current

Number of Sales	9	Median	96.89
Total Sales Price	\$1,823,000	Mean	101.78
Total Adj. Sales Price	\$1,823,000	Wgt. Mean	86.89
Total Assessed Value	\$1,584,040	Average Assessed Value of the Base	\$206,807
Avg. Adj. Sales Price	\$202,556	Avg. Assessed Value	\$176,004

Confidence Interval - Current

95% Median C.I	78.44 to 141.49
95% Wgt. Mean C.I	69.49 to 104.29
95% Mean C.I	79.01 to 124.55
% of Value of the Class of all Real Property Value in the County	5.39
% of Records Sold in the Study Period	1.57
% of Value Sold in the Study Period	1.33

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	7	100	99.87
2018	5	100	95.82
2017	10	100	96.86
2016	18	100	97.97

**30 Fillmore
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 : 127
 Total Sales Price : 13,092,854
 Total Adj. Sales Price : 13,092,854
 Total Assessed Value : 12,696,570
 Avg. Adj. Sales Price : 103,093
 Avg. Assessed Value : 99,973

MEDIAN : 97
 WGT. MEAN : 97
 MEAN : 101
 COD : 09.88
 PRD : 103.67

COV : 23.29
 STD : 23.41
 Avg. Abs. Dev : 09.62
 MAX Sales Ratio : 286.89
 MIN Sales Ratio : 54.06

95% Median C.I. : 96.63 to 97.96
 95% Wgt. Mean C.I. : 94.86 to 99.08
 95% Mean C.I. : 96.46 to 104.60

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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	10	101.71	112.75	102.50	14.66	110.00	93.68	217.63	95.89 to 114.46	69,020	70,747	
01-JAN-18 To 31-MAR-18	16	97.19	99.99	98.93	05.97	101.07	89.33	136.71	93.78 to 101.90	88,753	87,801	
01-APR-18 To 30-JUN-18	18	95.21	97.20	96.07	04.34	101.18	87.88	131.06	93.66 to 97.72	100,328	96,385	
01-JUL-18 To 30-SEP-18	21	97.19	96.84	96.39	04.02	100.47	76.51	114.90	95.09 to 100.15	93,881	90,496	
01-OCT-18 To 31-DEC-18	14	98.27	106.66	100.27	09.90	106.37	94.66	149.68	96.76 to 118.91	101,343	101,613	
01-JAN-19 To 31-MAR-19	16	97.13	95.16	95.60	05.18	99.54	74.25	106.88	91.21 to 99.04	158,156	151,202	
01-APR-19 To 30-JUN-19	18	98.20	109.05	101.27	22.10	107.68	54.06	286.89	92.48 to 113.15	97,606	98,844	
01-JUL-19 To 30-SEP-19	14	91.48	91.34	88.59	14.17	103.10	61.12	116.52	72.50 to 107.63	107,071	94,853	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	65	97.35	100.16	97.62	06.62	102.60	76.51	217.63	95.89 to 97.93	90,579	88,425	
01-OCT-18 To 30-SEP-19	62	97.54	100.93	96.44	13.28	104.66	54.06	286.89	96.34 to 99.04	116,213	112,080	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	69	97.35	99.65	97.68	05.87	102.02	76.51	149.68	96.19 to 97.96	95,888	93,663	
<u>ALL</u>	127	97.39	100.53	96.97	09.88	103.67	54.06	286.89	96.63 to 97.96	103,093	99,973	

VALUATION GROUP											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	76	97.72	100.57	97.58	09.07	103.06	54.06	286.89	97.07 to 99.04	122,238	119,284	
2	21	97.34	99.61	96.54	08.94	103.18	72.50	149.68	93.38 to 101.13	62,129	59,981	
3	8	94.17	108.95	95.44	17.71	114.16	88.89	217.63	88.89 to 217.63	72,688	69,376	
4	15	97.85	99.14	94.09	11.79	105.37	75.10	143.08	89.89 to 106.88	89,633	84,339	
5	5	92.53	96.87	98.65	06.10	98.20	89.33	114.46	N/A	34,411	33,946	
6	2	94.76	94.76	95.39	02.25	99.34	92.63	96.88	N/A	200,000	190,778	
<u>ALL</u>	127	97.39	100.53	96.97	09.88	103.67	54.06	286.89	96.63 to 97.96	103,093	99,973	

PROPERTY TYPE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
01	127	97.39	100.53	96.97	09.88	103.67	54.06	286.89	96.63 to 97.96	103,093	99,973	
06												
07												
<u>ALL</u>	127	97.39	100.53	96.97	09.88	103.67	54.06	286.89	96.63 to 97.96	103,093	99,973	

**30 Fillmore
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 : 127
 Total Sales Price : 13,092,854
 Total Adj. Sales Price : 13,092,854
 Total Assessed Value : 12,696,570
 Avg. Adj. Sales Price : 103,093
 Avg. Assessed Value : 99,973

MEDIAN : 97
 WGT. MEAN : 97
 MEAN : 101
 COD : 09.88
 PRD : 103.67

COV : 23.29
 STD : 23.41
 Avg. Abs. Dev : 09.62
 MAX Sales Ratio : 286.89
 MIN Sales Ratio : 54.06

95% Median C.I. : 96.63 to 97.96
 95% Wgt. Mean C.I. : 94.86 to 99.08
 95% Mean C.I. : 96.46 to 104.60

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	2	180.36	180.36	178.86	20.67	100.84	143.08	217.63	N/A	12,500	22,358	
Less Than 30,000	10	99.24	118.46	112.80	24.42	105.02	89.33	217.63	92.53 to 143.08	21,005	23,695	
___Ranges Excl. Low \$___												
Greater Than 4,999	127	97.39	100.53	96.97	09.88	103.67	54.06	286.89	96.63 to 97.96	103,093	99,973	
Greater Than 14,999	125	97.35	99.26	96.82	08.67	102.52	54.06	286.89	96.63 to 97.88	104,543	101,215	
Greater Than 29,999	117	97.39	99.00	96.72	08.59	102.36	54.06	286.89	96.63 to 97.93	110,109	106,493	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	2	180.36	180.36	178.86	20.67	100.84	143.08	217.63	N/A	12,500	22,358	
15,000 TO 29,999	8	96.87	102.99	103.88	09.84	99.14	89.33	136.71	89.33 to 136.71	23,132	24,029	
30,000 TO 59,999	31	101.53	110.64	109.45	15.66	101.09	89.56	286.89	94.43 to 110.83	45,623	49,932	
60,000 TO 99,999	30	95.92	93.20	92.77	06.46	100.46	54.06	113.15	94.68 to 97.57	74,833	69,424	
100,000 TO 149,999	29	97.45	96.93	96.86	05.51	100.07	72.50	112.92	95.25 to 100.15	123,431	119,549	
150,000 TO 249,999	21	97.39	93.33	93.79	05.70	99.51	64.12	100.33	94.93 to 97.97	186,214	174,642	
250,000 TO 499,999	6	97.46	97.72	97.76	01.04	99.96	96.34	99.16	96.34 to 99.16	288,917	282,432	
500,000 TO 999,999												
1,000,000 +												
___ALL___	127	97.39	100.53	96.97	09.88	103.67	54.06	286.89	96.63 to 97.96	103,093	99,973	

30 Fillmore
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 : 9
Total Sales Price : 1,823,000
Total Adj. Sales Price : 1,823,000
Total Assessed Value : 1,584,040
Avg. Adj. Sales Price : 202,556
Avg. Assessed Value : 176,004

MEDIAN : 97
WGT. MEAN : 87
MEAN : 102
COD : 20.55
PRD : 117.14

COV : 29.10
STD : 29.62
Avg. Abs. Dev : 19.91
MAX Sales Ratio : 158.34
MIN Sales Ratio : 66.33

95% Median C.I. : 78.44 to 141.49
95% Wgt. Mean C.I. : 69.49 to 104.29
95% Mean C.I. : 79.01 to 124.55

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
<u>Qrtrs</u>												
01-OCT-16 To 31-DEC-16	2	98.19	98.19	97.97	01.32	100.22	96.89	99.49	N/A	56,500	55,353	
01-JAN-17 To 31-MAR-17												
01-APR-17 To 30-JUN-17												
01-JUL-17 To 30-SEP-17	1	89.07	89.07	89.07	00.00	100.00	89.07	89.07	N/A	52,500	46,760	
01-OCT-17 To 31-DEC-17												
01-JAN-18 To 31-MAR-18	3	141.49	133.23	137.31	13.77	97.03	99.87	158.34	N/A	72,500	99,548	
01-APR-18 To 30-JUN-18	1	78.44	78.44	78.44	00.00	100.00	78.44	78.44	N/A	1,100,000	862,830	
01-JUL-18 To 30-SEP-18												
01-OCT-18 To 31-DEC-18	1	86.12	86.12	86.12	00.00	100.00	86.12	86.12	N/A	200,000	172,240	
01-JAN-19 To 31-MAR-19	1	66.33	66.33	66.33	00.00	100.00	66.33	66.33	N/A	140,000	92,860	
01-APR-19 To 30-JUN-19												
01-JUL-19 To 30-SEP-19												
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	3	96.89	95.15	95.15	03.58	100.00	89.07	99.49	N/A	55,167	52,488	
01-OCT-17 To 30-SEP-18	4	120.68	119.54	88.16	25.17	135.59	78.44	158.34	N/A	329,375	290,369	
01-OCT-18 To 30-SEP-19	2	76.23	76.23	77.97	12.99	97.77	66.33	86.12	N/A	170,000	132,550	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	1	89.07	89.07	89.07	00.00	100.00	89.07	89.07	N/A	52,500	46,760	
01-JAN-18 To 31-DEC-18	5	99.87	112.85	87.89	27.09	128.40	78.44	158.34	N/A	303,500	266,743	
<u>ALL</u>	9	96.89	101.78	86.89	20.55	117.14	66.33	158.34	78.44 to 141.49	202,556	176,004	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	7	99.49	107.55	88.26	20.98	121.86	78.44	158.34	78.44 to 158.34	231,000	203,891	
2	1	96.89	96.89	96.89	00.00	100.00	96.89	96.89	N/A	66,000	63,945	
4	1	66.33	66.33	66.33	00.00	100.00	66.33	66.33	N/A	140,000	92,860	
<u>ALL</u>	9	96.89	101.78	86.89	20.55	117.14	66.33	158.34	78.44 to 141.49	202,556	176,004	

**30 Fillmore
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 : 9
 Total Sales Price : 1,823,000
 Total Adj. Sales Price : 1,823,000
 Total Assessed Value : 1,584,040
 Avg. Adj. Sales Price : 202,556
 Avg. Assessed Value : 176,004

MEDIAN : 97
 WGT. MEAN : 87
 MEAN : 102
 COD : 20.55
 PRD : 117.14

COV : 29.10
 STD : 29.62
 Avg. Abs. Dev : 19.91
 MAX Sales Ratio : 158.34
 MIN Sales Ratio : 66.33

95% Median C.I. : 78.44 to 141.49
 95% Wgt. Mean C.I. : 69.49 to 104.29
 95% Mean C.I. : 79.01 to 124.55

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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	9	96.89	101.78	86.89	20.55	117.14	66.33	158.34	78.44 to 141.49	202,556	176,004
04											
<u>ALL</u>	9	96.89	101.78	86.89	20.55	117.14	66.33	158.34	78.44 to 141.49	202,556	176,004

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000											
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	9	96.89	101.78	86.89	20.55	117.14	66.33	158.34	78.44 to 141.49	202,556	176,004
Greater Than 14,999	9	96.89	101.78	86.89	20.55	117.14	66.33	158.34	78.44 to 141.49	202,556	176,004
Greater Than 29,999	9	96.89	101.78	86.89	20.55	117.14	66.33	158.34	78.44 to 141.49	202,556	176,004
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999											
30,000 TO 59,999	4	99.68	111.69	107.75	17.47	103.66	89.07	158.34	N/A	41,750	44,984
60,000 TO 99,999	1	96.89	96.89	96.89	00.00	100.00	96.89	96.89	N/A	66,000	63,945
100,000 TO 149,999	1	66.33	66.33	66.33	00.00	100.00	66.33	66.33	N/A	140,000	92,860
150,000 TO 249,999	2	113.81	113.81	109.85	24.33	103.60	86.12	141.49	N/A	175,000	192,235
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +	1	78.44	78.44	78.44	00.00	100.00	78.44	78.44	N/A	1,100,000	862,830
<u>ALL</u>	9	96.89	101.78	86.89	20.55	117.14	66.33	158.34	78.44 to 141.49	202,556	176,004

30 Fillmore
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 : 9
 Total Sales Price : 1,823,000
 Total Adj. Sales Price : 1,823,000
 Total Assessed Value : 1,584,040
 Avg. Adj. Sales Price : 202,556
 Avg. Assessed Value : 176,004

MEDIAN : 97
 WGT. MEAN : 87
 MEAN : 102
 COD : 20.55
 PRD : 117.14

COV : 29.10
 STD : 29.62
 Avg. Abs. Dev : 19.91
 MAX Sales Ratio : 158.34
 MIN Sales Ratio : 66.33

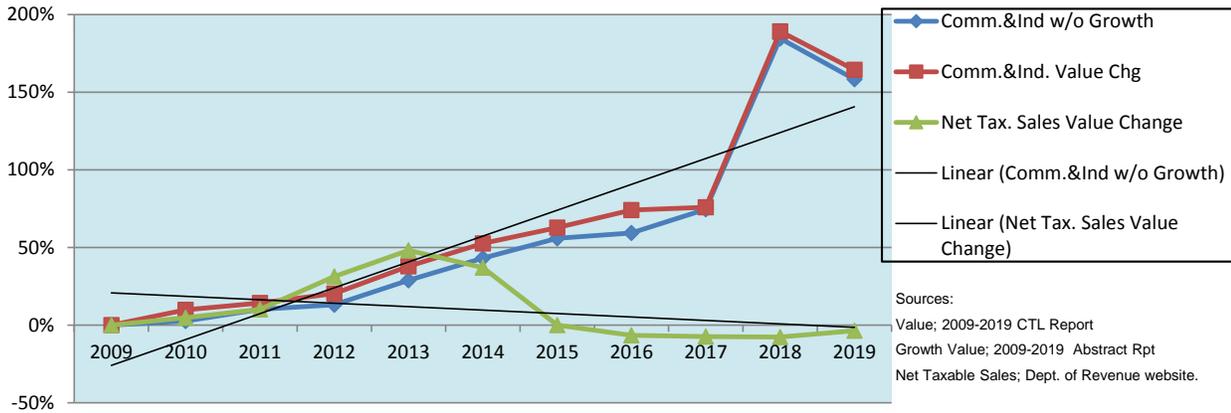
95% Median C.I. : 78.44 to 141.49
 95% Wgt. Mean C.I. : 69.49 to 104.29
 95% Mean C.I. : 79.01 to 124.55

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	2	129.11	129.11	128.02	22.65	100.85	99.87	158.34	N/A	33,750	43,208
352	2	109.97	109.97	86.00	28.67	127.87	78.44	141.49	N/A	625,000	537,530
353	3	89.07	91.56	88.73	05.01	103.19	86.12	99.49	N/A	99,833	88,587
396	1	96.89	96.89	96.89	00.00	100.00	96.89	96.89	N/A	66,000	63,945
528	1	66.33	66.33	66.33	00.00	100.00	66.33	66.33	N/A	140,000	92,860
<u>ALL</u>	9	96.89	101.78	86.89	20.55	117.14	66.33	158.34	78.44 to 141.49	202,556	176,004

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	\$ 43,720,360	\$ 1,103,875		\$ 42,616,485	--	\$ 38,611,063	--
2009	\$ 44,350,675	\$ 378,770	0.85%	\$ 43,971,905	--	\$ 36,798,864	--
2010	\$ 48,686,600	\$ 3,184,830	6.54%	\$ 45,501,770	2.60%	\$ 38,553,605	4.77%
2011	\$ 50,677,280	\$ 1,787,200	3.53%	\$ 48,890,080	0.42%	\$ 40,528,453	5.12%
2012	\$ 53,334,845	\$ 3,148,817	5.90%	\$ 50,186,028	-0.97%	\$ 48,319,842	19.22%
2013	\$ 61,133,962	\$ 4,005,020	6.55%	\$ 57,128,942	7.11%	\$ 54,518,292	12.83%
2014	\$ 67,672,165	\$ 4,236,470	6.26%	\$ 63,435,695	3.77%	\$ 50,444,585	-7.47%
2015	\$ 72,170,510	\$ 2,996,115	4.15%	\$ 69,174,395	2.22%	\$ 36,821,124	-27.01%
2016	\$ 77,190,125	\$ 6,533,770	8.46%	\$ 70,656,355	-2.10%	\$ 34,410,027	-6.55%
2017	\$ 77,983,705	\$ 581,975	0.75%	\$ 77,401,730	0.27%	\$ 34,093,177	-0.92%
2018	\$ 128,246,830	\$ 2,006,180	1.56%	\$ 126,240,650	61.88%	\$ 33,975,393	-0.35%
2019	\$ 117,253,525	\$ 2,682,550	2.29%	\$ 114,570,975	-10.66%	\$ 35,463,729	4.38%
Ann %chg	10.21%			Average	6.45%	-0.37%	0.40%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	2.60%	9.78%	4.77%
2011	10.24%	14.26%	10.14%
2012	13.16%	20.26%	31.31%
2013	28.81%	37.84%	48.15%
2014	43.03%	52.58%	37.08%
2015	55.97%	62.73%	0.06%
2016	59.31%	74.04%	-6.49%
2017	74.52%	75.83%	-7.35%
2018	184.64%	189.17%	-7.67%
2019	158.33%	164.38%	-3.63%

County Number	30
County Name	Fillmore

30 Fillmore

PAD 2020 R&O Statistics (Using 2020 Values)

AGRICULTURAL LAND

Qualified

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

Number of Sales : 47
 Total Sales Price : 39,334,333
 Total Adj. Sales Price : 39,334,333
 Total Assessed Value : 29,178,295
 Avg. Adj. Sales Price : 836,901
 Avg. Assessed Value : 620,815

MEDIAN : 72
 WGT. MEAN : 74
 MEAN : 76
 COD : 11.09
 PRD : 102.08

COV : 15.02
 STD : 11.37
 Avg. Abs. Dev : 08.03
 MAX Sales Ratio : 113.46
 MIN Sales Ratio : 50.69

95% Median C.I. : 70.73 to 75.25
 95% Wgt. Mean C.I. : 71.73 to 76.63
 95% Mean C.I. : 72.47 to 78.97

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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	6	69.53	71.85	70.89	10.61	101.35	61.44	92.50	61.44 to 92.50	761,200	539,621
01-JAN-17 To 31-MAR-17	3	72.24	69.58	69.06	05.80	100.75	61.96	74.53	N/A	1,355,467	936,130
01-APR-17 To 30-JUN-17	4	66.52	68.09	73.12	15.78	93.12	50.69	88.63	N/A	500,743	366,160
01-JUL-17 To 30-SEP-17	2	78.03	78.03	79.47	03.56	98.19	75.25	80.81	N/A	494,500	392,955
01-OCT-17 To 31-DEC-17	4	75.71	76.70	76.09	06.62	100.80	68.83	86.57	N/A	619,795	471,615
01-JAN-18 To 31-MAR-18	6	79.27	81.07	77.08	08.16	105.18	73.31	93.81	73.31 to 93.81	789,500	608,526
01-APR-18 To 30-JUN-18	2	104.19	104.19	101.65	08.91	102.50	94.91	113.46	N/A	314,135	319,320
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18	4	70.29	69.93	69.13	02.28	101.16	66.81	72.34	N/A	747,100	516,480
01-JAN-19 To 31-MAR-19	12	71.22	74.88	74.39	08.80	100.66	66.05	92.17	68.71 to 84.27	1,101,612	819,502
01-APR-19 To 30-JUN-19	3	71.35	79.08	78.35	13.83	100.93	68.13	97.75	N/A	808,190	633,238
01-JUL-19 To 30-SEP-19	1	73.52	73.52	73.52	00.00	100.00	73.52	73.52	N/A	1,232,000	905,715
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	15	71.67	71.22	71.37	11.01	99.79	50.69	92.50	64.49 to 75.25	775,038	553,111
01-OCT-17 To 30-SEP-18	12	79.72	83.46	78.73	11.87	106.01	68.83	113.46	74.52 to 93.81	653,704	514,688
01-OCT-18 To 30-SEP-19	20	71.04	74.45	74.03	08.07	100.57	66.05	97.75	69.55 to 73.52	993,216	735,269
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	13	74.53	72.61	72.82	09.90	99.71	50.69	88.63	64.49 to 80.81	733,658	534,262
01-JAN-18 To 31-DEC-18	12	75.25	81.21	76.08	13.22	106.74	66.81	113.46	70.73 to 93.81	696,139	529,643
<u>ALL</u>	47	72.43	75.72	74.18	11.09	102.08	50.69	113.46	70.73 to 75.25	836,901	620,815

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	39	73.31	75.18	74.01	09.64	101.58	50.69	97.75	69.85 to 75.97	935,206	692,192
2	8	71.04	78.37	76.29	17.40	102.73	61.44	113.46	61.44 to 113.46	357,663	272,851
<u>ALL</u>	47	72.43	75.72	74.18	11.09	102.08	50.69	113.46	70.73 to 75.25	836,901	620,815

30 Fillmore
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 : 47
 Total Sales Price : 39,334,333
 Total Adj. Sales Price : 39,334,333
 Total Assessed Value : 29,178,295
 Avg. Adj. Sales Price : 836,901
 Avg. Assessed Value : 620,815

MEDIAN : 72
 WGT. MEAN : 74
 MEAN : 76
 COD : 11.09
 PRD : 102.08

COV : 15.02
 STD : 11.37
 Avg. Abs. Dev : 08.03
 MAX Sales Ratio : 113.46
 MIN Sales Ratio : 50.69

95% Median C.I. : 70.73 to 75.25
 95% Wgt. Mean C.I. : 71.73 to 76.63
 95% Mean C.I. : 72.47 to 78.97

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	12	72.83	75.19	73.76	07.99	101.94	61.96	97.75	69.85 to 77.02	1,043,240	769,544
1	12	72.83	75.19	73.76	07.99	101.94	61.96	97.75	69.85 to 77.02	1,043,240	769,544
Dry											
County	4	71.90	80.83	77.59	18.82	104.18	66.05	113.46	N/A	301,818	234,189
1	3	68.55	69.95	69.23	04.48	101.04	66.05	75.25	N/A	326,333	225,918
2	1	113.46	113.46	113.46	00.00	100.00	113.46	113.46	N/A	228,270	259,000
ALL	47	72.43	75.72	74.18	11.09	102.08	50.69	113.46	70.73 to 75.25	836,901	620,815

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	31	73.31	75.30	73.99	08.20	101.77	61.96	97.75	70.73 to 75.97	1,061,862	785,697
1	31	73.31	75.30	73.99	08.20	101.77	61.96	97.75	70.73 to 75.97	1,061,862	785,697
Dry											
County	7	75.25	80.40	78.31	18.13	102.67	61.44	113.46	61.44 to 113.46	344,610	269,872
1	3	68.55	69.95	69.23	04.48	101.04	66.05	75.25	N/A	326,333	225,918
2	4	89.04	88.25	84.52	17.28	104.41	61.44	113.46	N/A	358,318	302,838
ALL	47	72.43	75.72	74.18	11.09	102.08	50.69	113.46	70.73 to 75.25	836,901	620,815

Fillmore County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Fillmore	1	6500	6300	6200	6100	5899	5600	5400	5350	6143
Clay	1	5825	5825	5705	5705	n/a	5500	5370	5370	5729
Hamilton	1	6095	5923	5791	5599	n/a	5300	5100	5100	5899
Saline	3	6800	6700	6500	0	5800	4900	4700	3800	6411
Seward	1	7200	7150	6597	6599	6600	5800	4800	4291	6546
Thayer	1	6025	5875	5775	5625	5425	5275	5150	5150	5688
York	1	7000	6900	6400	6300	n/a	6100	5890	5890	6738
Fillmore	2	6500	6300	6200	6100	n/a	5400	5400	5350	6193
Clay	1	5825	5825	5705	5705	n/a	5500	5370	5370	5729
Saline	1	4700	4700	3847	3850	3800	3800	3650	3650	4076
Thayer	1	6025	5875	5775	5625	5425	5275	5150	5150	5688

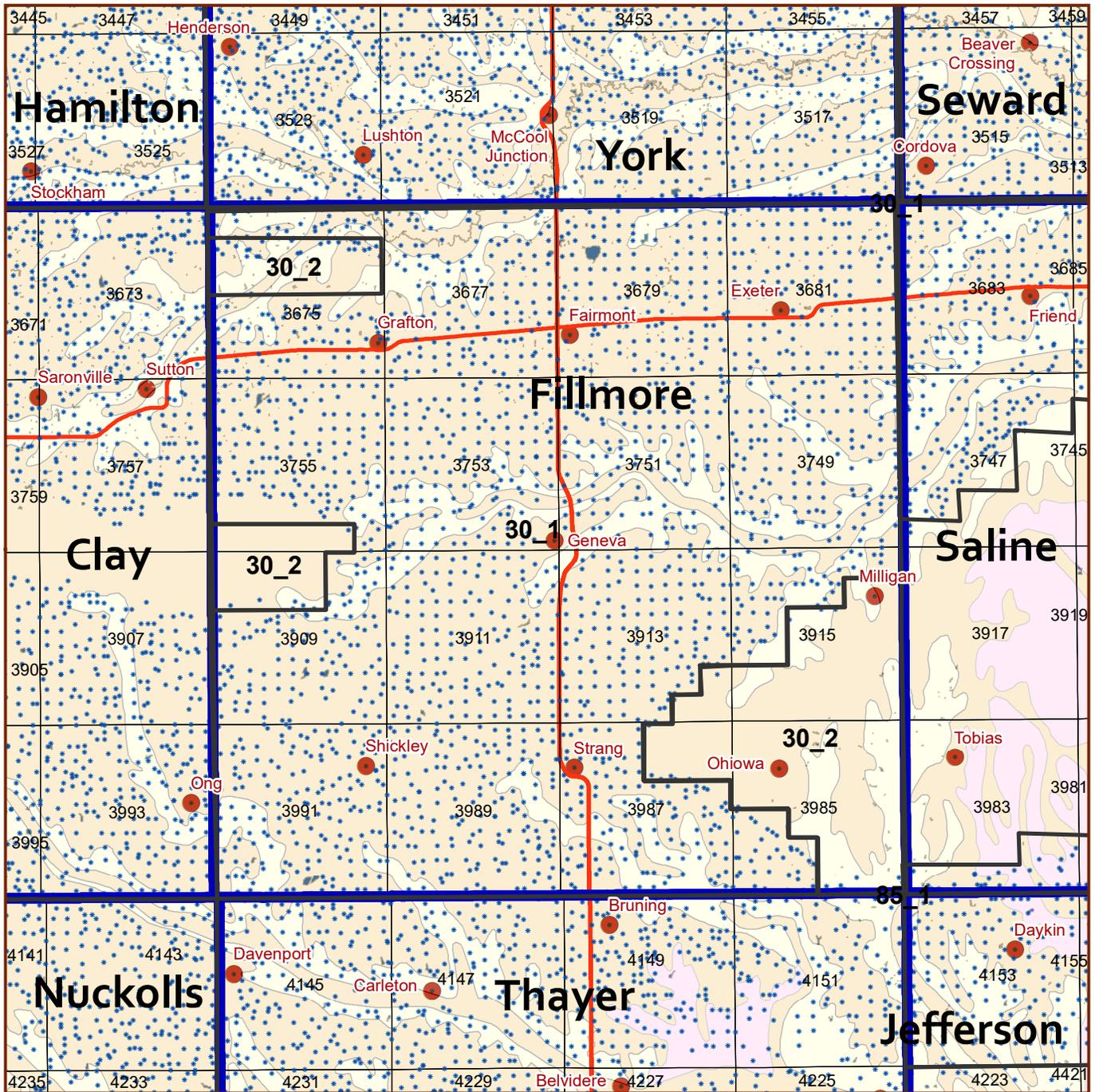
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Fillmore	1	3755	3650	3400	3400	3300	3100	3100	3000	3451
Clay	1	2760	2525	2435	2360	2285	2285	2210	2210	2484
Hamilton	1	4900	4900	4800	4800	4700	4700	4600	4600	4834
Saline	3	5600	5500	5100	5100	5000	3695	3600	2900	4644
Seward	1	5300	5200	4750	4750	4700	3500	3200	2900	4601
Thayer	1	3350	3350	3175	3175	2850	2850	2700	2700	3134
York	1	5000	5000	4700	4700	4496	n/a	4400	4400	4799
Fillmore	2	3455	3405	3350	3200	3050	3050	2950	2750	3304
Clay	1	2760	2525	2435	2360	2285	2285	2210	2210	2484
Saline	1	3398	3399	3298	3299	3200	3181	3000	2989	3278
Thayer	1	3350	3350	3175	3175	2850	2850	2700	2700	3134

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Fillmore	1	1500	1500	1400	n/a	n/a	1400	n/a	n/a	1460
Clay	1	1275	1275	1270	1270	n/a	n/a	n/a	1165	1265
Hamilton	1	1750	1700	1650	1600	1550	1500	n/a	1300	1698
Saline	3	1812	2100	1991	2000	1799	198	1700	1600	1739
Seward	1	1900	1899	1800	n/a	1600	n/a	n/a	1600	1874
Thayer	1	1370	1370	1370	n/a	1370	1370	n/a	1370	1370
York	1	1521	1530	1510	1500	n/a	n/a	n/a	1311	1515
Fillmore	2	1500	1500	1400	n/a	n/a	n/a	n/a	n/a	1448
Clay	1	1275	1275	1270	1270	n/a	n/a	n/a	1165	1265
Saline	1	1808	1815	1795	n/a	n/a	n/a	n/a	1425	1801
Thayer	1	1370	1370	1370	n/a	1370	1370	n/a	1370	1370

County	Mkt Area	CRP	TIMBER	WASTE
Fillmore	1	1428	n/a	390
Clay	1	n/a	n/a	500
Hamilton	1	n/a	n/a	900
Saline	3	2540	600	101
Seward	1	2750	602	100
Thayer	1	2341	500	200
York	1	n/a	n/a	600
Fillmore	2	1409	n/a	600
Clay	1	n/a	n/a	500
Saline	1	n/a	516	100
Thayer	1	2341	500	200

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.

FILLMORE COUNTY



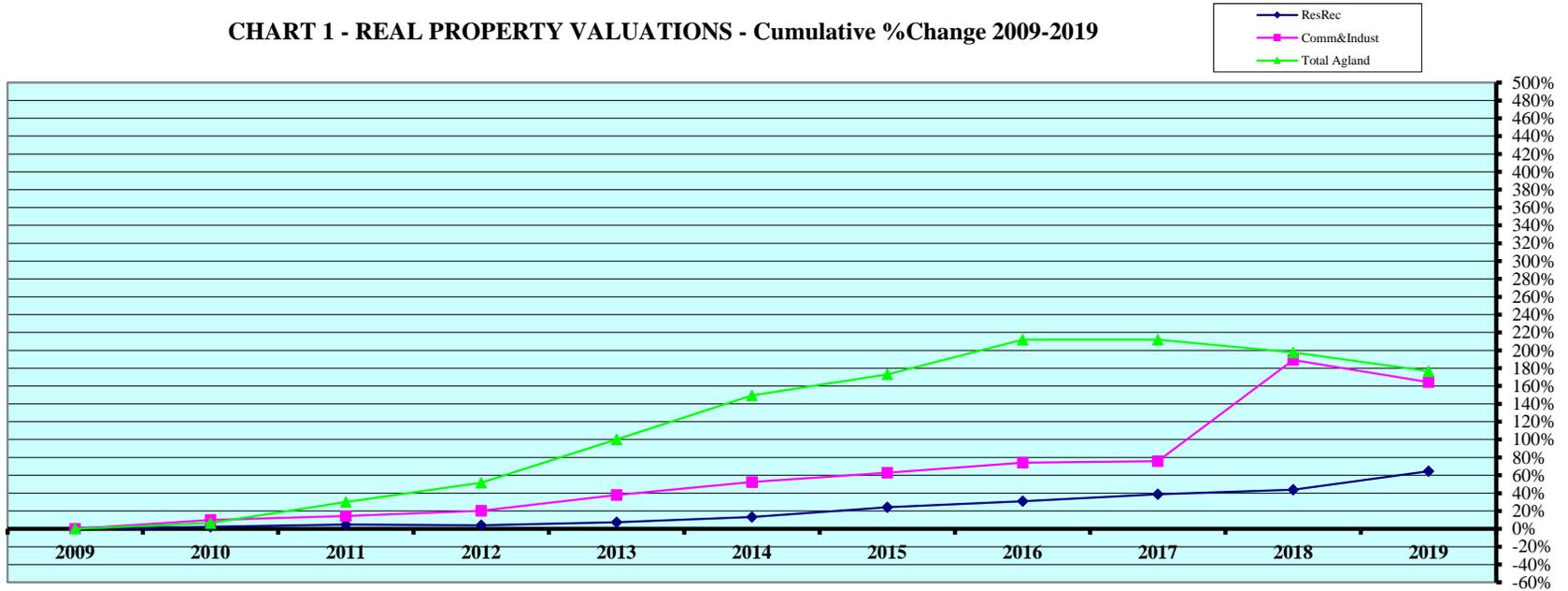
Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

**Soils
CLASS**

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 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	134,047,566	--	--	--	44,350,675	--	--	--	654,110,735	--	--	--
2010	137,309,140	3,261,574	2.43%	2.43%	48,686,600	4,335,925	9.78%	9.78%	697,386,255	43,275,520	6.62%	6.62%
2011	140,522,840	3,213,700	2.34%	4.83%	50,677,280	1,990,680	4.09%	14.26%	850,782,210	153,395,955	22.00%	30.07%
2012	139,347,735	-1,175,105	-0.84%	3.95%	53,334,845	2,657,565	5.24%	20.26%	991,174,565	140,392,355	16.50%	51.53%
2013	143,949,733	4,601,998	3.30%	7.39%	61,133,962	7,799,117	14.62%	37.84%	1,308,528,885	317,354,320	32.02%	100.05%
2014	151,618,607	7,668,874	5.33%	13.11%	67,672,165	6,538,203	10.69%	52.58%	1,631,796,795	323,267,910	24.70%	149.47%
2015	166,481,550	14,862,943	9.80%	24.20%	72,170,510	4,498,345	6.65%	62.73%	1,785,836,815	154,040,020	9.44%	173.02%
2016	175,437,795	8,956,245	5.38%	30.88%	77,190,125	5,019,615	6.96%	74.04%	2,040,379,140	254,542,325	14.25%	211.93%
2017	185,833,450	10,395,655	5.93%	38.63%	77,983,705	793,580	1.03%	75.83%	2,040,688,725	309,585	0.02%	211.98%
2018	192,751,235	6,917,785	3.72%	43.79%	128,246,830	50,263,125	64.45%	189.17%	1,947,529,505	-93,159,220	-4.57%	197.74%
2019	220,560,420	27,809,185	14.43%	64.54%	117,253,525	-10,993,305	-8.57%	164.38%	1,808,953,375	-138,576,130	-7.12%	176.55%

Rate Annual %chg: Residential & Recreational **5.11%** Commercial & Industrial **10.21%** Agricultural Land **10.71%**

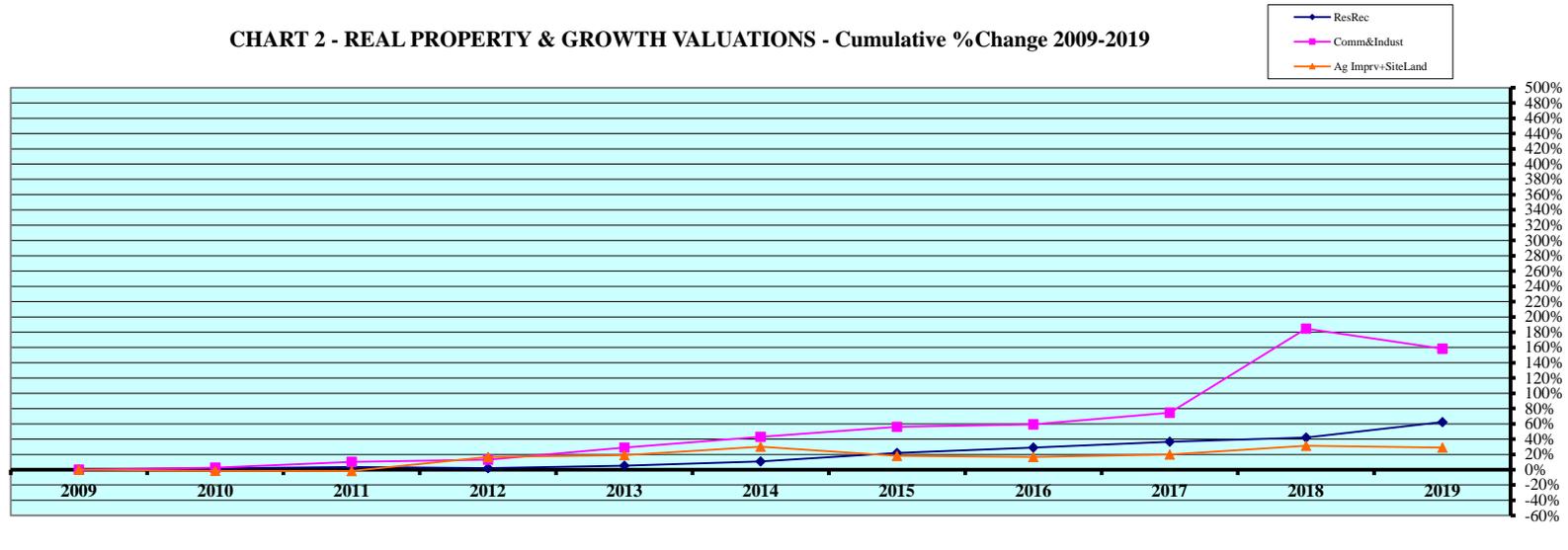
Cnty# **30**
County **FILLMORE**

CHART 1

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

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	134,047,566	1,803,545	1.35%	132,244,021	--	--	44,350,675	378,770	0.85%	43,971,905	--	--	
2010	137,309,140	998,110	0.73%	136,311,030	1.69%	1.69%	48,686,600	3,184,830	6.54%	45,501,770	2.60%	2.60%	
2011	140,522,840	1,887,680	1.34%	138,635,160	0.97%	3.42%	50,677,280	1,787,200	3.53%	48,890,080	0.42%	10.24%	
2012	139,347,735	2,504,614	1.80%	136,843,121	-2.62%	2.09%	53,334,845	3,148,817	5.90%	50,186,028	-0.97%	13.16%	
2013	143,949,733	2,814,080	1.95%	141,135,653	1.28%	5.29%	61,133,962	4,005,020	6.55%	57,128,942	7.11%	28.81%	
2014	151,618,607	3,236,605	2.13%	148,382,002	3.08%	10.69%	67,672,165	4,236,470	6.26%	63,435,695	3.77%	43.03%	
2015	166,481,550	3,188,530	1.92%	163,293,020	7.70%	21.82%	72,170,510	2,996,115	4.15%	69,174,395	2.22%	55.97%	
2016	175,437,795	2,592,405	1.48%	172,845,390	3.82%	28.94%	77,190,125	6,533,770	8.46%	70,656,355	-2.10%	59.31%	
2017	185,833,450	2,790,020	1.50%	183,043,430	4.34%	36.55%	77,983,705	581,975	0.75%	77,401,730	0.27%	74.52%	
2018	192,751,235	2,366,395	1.23%	190,384,840	2.45%	42.03%	128,246,830	2,006,180	1.56%	126,240,650	61.88%	184.64%	
2019	220,560,420	2,913,705	1.32%	217,646,715	12.92%	62.37%	117,253,525	2,682,550	2.29%	114,570,975	-10.66%	158.33%	
Rate Ann%chg	5.11%					3.56%	10.21%					C & I w/o growth	6.45%

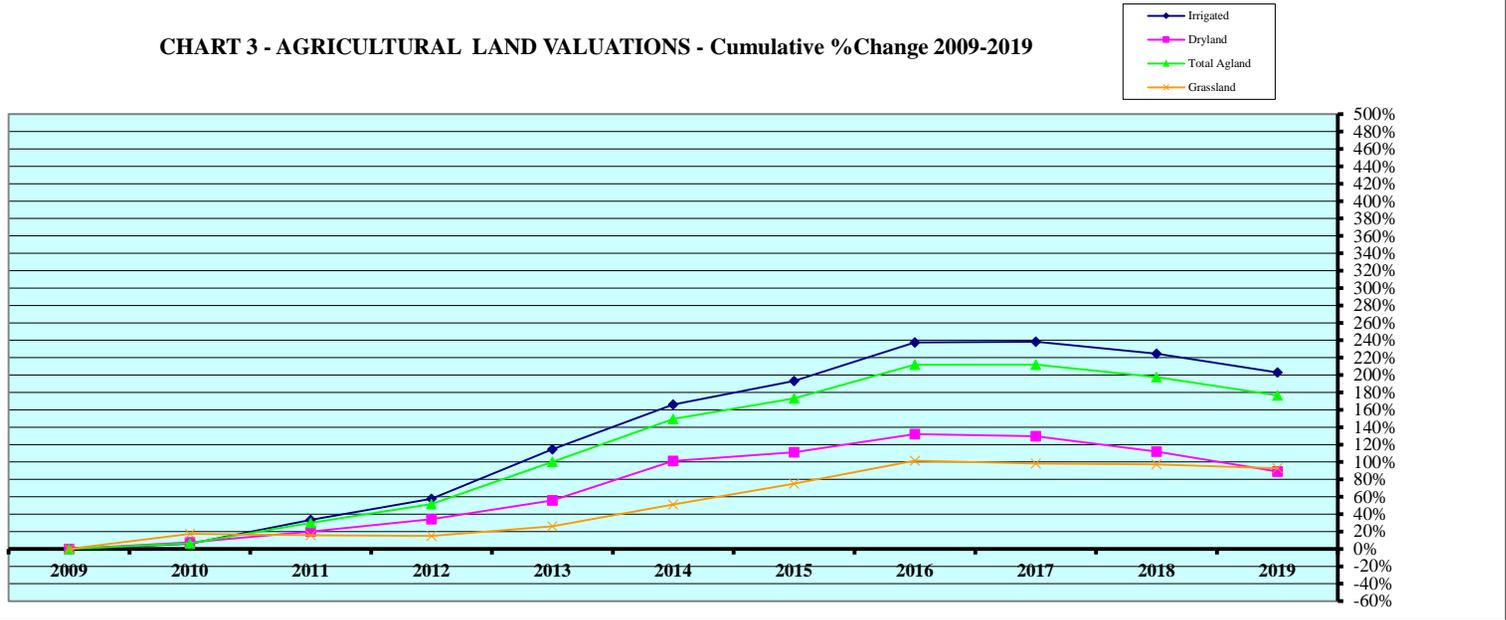
Tax Year	Ag Improvements & Site Land ⁽¹⁾					Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value		
2009	32,809,835	31,142,353	63,952,188	1,802,605	2.82%	--	--
2010	32,507,570	32,220,188	64,727,758	1,723,967	2.66%	-1.48%	-1.48%
2011	31,989,135	35,901,094	67,890,229	4,983,755	7.34%	-2.81%	-1.64%
2012	33,834,765	44,483,786	78,318,551	3,787,150	4.84%	9.78%	16.54%
2013	34,194,405	46,756,001	80,950,406	4,754,600	5.87%	-2.71%	19.14%
2014	35,613,845	52,818,706	88,432,551	5,174,880	5.85%	2.85%	30.19%
2015	26,917,900	51,407,368	78,325,268	2,797,960	3.57%	-14.59%	18.10%
2016	26,204,620	50,896,815	77,101,435	2,553,344	3.31%	-4.82%	16.57%
2017	26,289,175	52,947,590	79,236,765	2,566,315	3.24%	-0.56%	19.89%
2018	30,321,670	56,447,590	86,769,260	2,787,845	3.21%	5.99%	31.32%
2019	27,240,280	57,336,625	84,576,905	2,054,620	2.43%	-4.89%	29.04%
Rate Ann%chg	-1.84%	6.29%	2.83%	Ag Imprv+Site w/o growth		-1.33%	

(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# 30
County FILLMORE

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	501,086,385	--	--	--	134,252,240	--	--	--	18,207,700	--	--	--
2010	531,004,670	29,918,285	5.97%	5.97%	144,365,565	10,113,325	7.53%	7.53%	21,373,885	3,166,185	17.39%	17.39%
2011	668,040,405	137,035,735	25.81%	33.32%	161,039,905	16,674,340	11.55%	19.95%	21,056,625	-317,260	-1.48%	15.65%
2012	789,425,535	121,385,130	18.17%	57.54%	180,007,610	18,967,705	11.78%	34.08%	20,904,405	-152,220	-0.72%	14.81%
2013	1,075,469,440	286,043,905	36.23%	114.63%	209,264,815	29,257,205	16.25%	55.87%	22,943,115	2,038,710	9.75%	26.01%
2014	1,333,514,770	258,045,330	23.99%	166.12%	269,950,525	60,685,710	29.00%	101.08%	27,499,205	4,556,090	19.86%	51.03%
2015	1,469,480,735	135,965,965	10.20%	193.26%	283,454,800	13,504,275	5.00%	111.14%	31,865,180	4,365,975	15.88%	75.01%
2016	1,691,182,320	221,701,585	15.09%	237.50%	311,529,860	28,075,060	9.90%	132.05%	36,678,345	4,813,165	15.10%	101.44%
2017	1,695,259,955	4,077,635	0.24%	238.32%	308,349,325	-3,180,535	-1.02%	129.68%	36,114,610	-563,735	-1.54%	98.35%
2018	1,626,145,485	-69,114,470	-4.08%	224.52%	284,545,770	-23,803,555	-7.72%	111.95%	35,926,980	-187,630	-0.52%	97.32%
2019	1,518,158,175	-107,987,310	-6.64%	202.97%	253,853,345	-30,692,425	-10.79%	89.09%	35,107,905	-819,075	-2.28%	92.82%

Rate Ann.%chg: Irrigated **11.72%** Dryland **6.58%** Grassland **6.79%**

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	80,715	--	--	--	483,695	--	--	--	654,110,735	--	--	--
2010	158,195	77,480	95.99%	95.99%	483,940	245	0.05%	0.05%	697,386,255	43,275,520	6.62%	6.62%
2011	170,735	12,540	7.93%	111.53%	474,540	-9,400	-1.94%	-1.89%	850,782,210	153,395,955	22.00%	30.07%
2012	307,530	136,795	80.12%	281.01%	529,485	54,945	11.58%	9.47%	991,174,565	140,392,355	16.50%	51.53%
2013	321,870	14,340	4.66%	298.77%	529,645	160	0.03%	9.50%	1,308,528,885	317,354,320	32.02%	100.05%
2014	322,100	230	0.07%	299.06%	510,195	-19,450	-3.67%	5.48%	1,631,796,795	323,267,910	24.70%	149.47%
2015	603,870	281,770	87.48%	648.15%	432,230	-77,965	-15.28%	-10.64%	1,785,836,815	154,040,020	9.44%	173.02%
2016	617,720	13,850	2.29%	665.31%	370,895	-61,335	-14.19%	-23.32%	2,040,379,140	254,542,325	14.25%	211.93%
2017	594,700	-23,020	-3.73%	636.79%	370,135	-760	-0.20%	-23.48%	2,040,688,725	309,585	0.02%	211.98%
2018	601,455	6,755	1.14%	645.16%	309,815	-60,320	-16.30%	-35.95%	1,947,529,505	-93,159,220	-4.57%	197.74%
2019	1,551,310	949,855	157.93%	1821.96%	282,640	-27,175	-8.77%	-41.57%	1,808,953,375	-138,576,130	-7.12%	176.55%

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

Rate Ann.%chg: Total Agric Land **10.71%**

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	500,895,815	222,920	2,247			134,590,095	90,669	1,484			18,097,485	27,267	664		
2010	530,646,470	223,806	2,371	5.52%	5.52%	144,535,050	89,785	1,610	8.45%	8.45%	21,334,225	27,044	789	18.86%	18.86%
2011	667,724,025	224,800	2,970	25.28%	32.19%	161,160,510	89,060	1,810	12.41%	21.91%	21,018,510	26,628	789	0.06%	18.93%
2012	789,678,715	227,022	3,478	17.11%	54.80%	179,658,315	87,231	2,060	13.82%	38.75%	20,740,000	26,272	789	0.01%	18.94%
2013	1,073,941,380	229,606	4,677	34.47%	108.16%	209,916,770	85,219	2,463	19.60%	65.94%	23,083,670	25,951	890	12.67%	34.02%
2014	1,331,694,210	234,627	5,676	21.35%	152.60%	271,500,890	80,750	3,362	36.50%	126.50%	27,617,175	25,343	1,090	22.51%	64.19%
2015	1,469,280,205	237,952	6,175	8.79%	174.80%	284,811,475	77,823	3,660	8.85%	146.55%	31,929,545	24,734	1,291	18.46%	94.50%
2016	1,692,884,840	239,306	7,074	14.57%	214.83%	311,512,895	76,766	4,058	10.88%	173.37%	36,589,575	24,537	1,491	15.51%	124.68%
2017	1,695,077,885	239,617	7,074	0.00%	214.83%	308,430,595	76,021	4,057	-0.02%	173.32%	36,184,715	24,266	1,491	0.00%	124.68%
2018	1,626,249,400	240,069	6,774	-4.24%	201.48%	284,678,755	75,630	3,764	-7.22%	153.57%	36,022,850	24,161	1,491	-0.02%	124.63%
2019	1,518,121,675	241,966	6,274	-7.38%	179.22%	254,086,535	73,415	3,461	-8.05%	133.15%	35,198,765	23,658	1,488	-0.21%	124.17%

Rate Annual %chg Average Value/Acre: 10.81%

8.83%

8.41%

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	162,125	2,607	62			412,190	548	752			654,157,710	344,012	1,902		
2010	295,610	2,678	110	77.47%	77.47%	418,770	557	752	0.10%	0.10%	697,230,125	343,869	2,028	6.63%	6.63%
2011	307,390	2,796	110	-0.40%	76.77%	409,370	548	747	-0.71%	-0.61%	850,619,805	343,832	2,474	22.01%	30.10%
2012	306,560	2,788	110	0.03%	76.82%	408,580	547	747	-0.01%	-0.62%	990,792,170	343,859	2,881	16.47%	51.53%
2013	306,750	2,790	110	-0.01%	76.80%	395,105	509	777	3.99%	3.34%	1,307,643,675	344,075	3,800	31.90%	99.86%
2014	319,330	2,915	110	-0.35%	76.17%	375,745	485	775	-0.22%	3.12%	1,631,507,350	344,120	4,741	24.75%	149.33%
2015	607,470	2,970	205	86.72%	228.95%	357,795	456	785	1.26%	4.42%	1,786,986,490	343,934	5,196	9.59%	173.24%
2016	618,375	3,035	204	-0.40%	227.62%	370,895	491	755	-3.81%	0.44%	2,041,976,580	344,135	5,934	14.20%	212.04%
2017	595,980	2,942	203	-0.58%	225.72%	369,975	490	755	-0.01%	0.43%	2,040,659,150	343,336	5,944	0.17%	212.57%
2018	594,520	2,935	203	-0.01%	225.68%	370,225	490	755	0.00%	0.43%	1,947,915,750	343,287	5,674	-4.53%	198.40%
2019	1,550,300	3,779	410	102.56%	559.69%	284,330	384	741	-1.90%	-1.48%	1,809,241,605	343,202	5,272	-7.10%	177.23%

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FILLMORE

Rate Annual %chg Average Value/Acre: 10.73%

(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
Aglard 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	AgImprv&FS	Minerals	Total Value
5,890	FILLMORE	196,247,312	20,954,306	19,365,127	220,560,420	73,433,725	43,819,800	0	1,808,953,375	27,240,280	57,336,625	0	2,467,910,970
cnty sectorvalue % of total value:		7.95%	0.85%	0.78%	8.94%	2.98%	1.78%		73.30%	1.10%	2.32%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
591	EXETER	3,788,163	516,761	918,364	22,269,260	5,823,045	0	0	129,320	15,000	5,720	0	33,465,633
10.03%	%sector of county sector	1.93%	2.47%	4.74%	10.10%	7.93%			0.01%	0.06%	0.01%		1.36%
	%sector of municipality	11.32%	1.54%	2.74%	66.54%	17.40%			0.39%	0.04%	0.02%		100.00%
560	FAIRMONT	54,809,136	803,380	1,850,811	13,611,460	5,868,090	33,315,975	0	322,560	0	16,600	0	110,598,012
9.51%	%sector of county sector	27.93%	3.83%	9.56%	6.17%	7.99%	76.03%		0.02%		0.03%		4.48%
	%sector of municipality	49.56%	0.73%	1.67%	12.31%	5.31%	30.12%		0.29%		0.02%		100.00%
2,217	GENEVA	62,009,157	992,524	89,613	89,805,125	27,502,575	6,818,815	0	392,410	0	0	0	187,610,219
37.64%	%sector of county sector	31.60%	4.74%	0.46%	40.72%	37.45%	15.56%		0.02%				7.60%
	%sector of municipality	33.05%	0.53%	0.05%	47.87%	14.66%	3.63%		0.21%				100.00%
126	GRAFTON	108,144	229,686	549,649	3,375,740	2,873,135	0	0	217,520	0	38,435	0	7,392,309
2.14%	%sector of county sector	0.06%	1.10%	2.84%	1.53%	3.91%			0.01%		0.07%		0.30%
	%sector of municipality	1.46%	3.11%	7.44%	45.67%	38.87%			2.94%		0.52%		100.00%
285	MILLIGAN	504,656	127,857	12,725	6,876,695	6,101,905	0	0	0	0	0	0	13,623,838
4.84%	%sector of county sector	0.26%	0.61%	0.07%	3.12%	8.31%							0.55%
	%sector of municipality	3.70%	0.94%	0.09%	50.48%	44.79%							100.00%
115	OHIOWA	15,592	48,503	2,594	1,339,840	2,785,385	0	0	34,110	0	0	0	4,226,024
1.95%	%sector of county sector	0.01%	0.23%	0.01%	0.61%	3.79%			0.00%				0.17%
	%sector of municipality	0.37%	1.15%	0.06%	31.70%	65.91%			0.81%				100.00%
341	SHICKLEY	250,663	243,226	48,378	13,978,735	2,815,000	189,455	0	28,435	0	0	0	17,553,892
5.79%	%sector of county sector	0.13%	1.16%	0.25%	6.34%	3.83%	0.43%		0.00%				0.71%
	%sector of municipality	1.43%	1.39%	0.28%	79.63%	16.04%	1.08%		0.16%				100.00%
29	STRANG	453,875	2,573	138	497,725	420,025	0	0	7,050	71,025	32,765	0	1,485,176
0.49%	%sector of county sector	0.23%	0.01%	0.00%	0.23%	0.57%			0.00%	0.26%	0.06%		0.06%
	%sector of municipality	30.56%	0.17%	0.01%	33.51%	28.28%			0.47%	4.78%	2.21%		100.00%
4,264	Total Municipalities	121,939,386	2,964,510	3,472,272	151,754,580	54,189,160	40,324,245	0	1,131,405	86,025	93,520	0	375,955,103
72.39%	%all municip.sectors of cnty	62.14%	14.15%	17.93%	68.80%	73.79%	92.02%		0.06%	0.32%	0.16%		15.23%

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

30 FILLMORE

Total Real Property Sum Lines 17, 25, & 30	Records : 6,872	Value : 2,202,943,557	Growth 6,359,500	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	309	1,489,095	55	990,155	270	4,894,630	634	7,373,880	
02. Res Improve Land	1,941	11,060,620	59	848,120	279	4,107,705	2,279	16,016,445	
03. Res Improvements	1,950	142,580,125	63	10,849,295	295	49,442,900	2,308	202,872,320	
04. Res Total	2,259	155,129,840	118	12,687,570	565	58,445,235	2,942	226,262,645	2,055,895
% of Res Total	76.78	68.56	4.01	5.61	19.20	25.83	42.81	10.27	32.33
05. Com UnImp Land	65	321,937	11	216,825	7	582,010	83	1,120,772	
06. Com Improve Land	401	2,737,115	39	1,241,020	22	719,415	462	4,697,550	
07. Com Improvements	410	51,003,405	39	8,257,660	28	9,809,600	477	69,070,665	
08. Com Total	475	54,062,457	50	9,715,505	35	11,111,025	560	74,888,987	1,325,115
% of Com Total	84.82	72.19	8.93	12.97	6.25	14.84	8.15	3.40	20.84
09. Ind UnImp Land	1	55,800	1	30,830	0	0	2	86,630	
10. Ind Improve Land	3	1,815,380	10	610,665	0	0	13	2,426,045	
11. Ind Improvements	2	32,387,830	10	8,917,675	0	0	12	41,305,505	
12. Ind Total	3	34,259,010	11	9,559,170	0	0	14	43,818,180	0
% of Ind Total	21.43	78.18	78.57	21.82	0.00	0.00	0.20	1.99	0.00
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	2,259	155,129,840	118	12,687,570	565	58,445,235	2,942	226,262,645	2,055,895
% of Res & Rec Total	76.78	68.56	4.01	5.61	19.20	25.83	42.81	10.27	32.33
Com & Ind Total	478	88,321,467	61	19,274,675	35	11,111,025	574	118,707,167	1,325,115
% of Com & Ind Total	83.28	74.40	10.63	16.24	6.10	9.36	8.35	5.39	20.84
17. Taxable Total	2,737	243,451,307	179	31,962,245	600	69,556,260	3,516	344,969,812	3,381,010
% of Taxable Total	77.84	70.57	5.09	9.27	17.06	20.16	51.16	15.66	53.16

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	2,280	250,900	1	305,085	13,750,265
20. Industrial	1	753,580	13,288,820	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	364,275	344,260	3	671,640	14,345,425
20. Industrial	0	0	0	1	753,580	13,288,820
21. Other	0	0	0	0	0	0
22. Total Sch II				4	1,425,220	27,634,245

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	0	0	0	0	0
24. Non-Producing	0	0	0	0	0	0	0	0	0
25. Total	0	0	0	0	0	0	0	0	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	211	33	82	326

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	44	646,870	287	126,331,145	2,268	1,252,788,490	2,599	1,379,766,505
28. Ag-Improved Land	6	111,165	69	38,607,785	592	367,625,555	667	406,344,505
29. Ag Improvements	6	489,470	73	6,523,420	678	64,849,845	757	71,862,735

30. Ag Total				3,356	1,857,973,745
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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	15,000	0	0.00	0	
32. HomeSite Improv Land	1	1.00	15,000	30	31.00	465,000	
33. HomeSite Improvements	2	0.00	390,600	30	0.00	2,084,430	
34. HomeSite Total							
35. FarmSite UnImp Land	2	1.43	5,720	30	63.17	159,780	
36. FarmSite Improv Land	5	5.17	20,680	64	217.53	817,330	
37. FarmSite Improvements	5	0.00	98,870	70	0.00	4,438,990	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	247	603.32	0	
40. Other- Non Ag Use	0	0.00	0	1	18.97	75,880	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	14	14.00	210,000	15	15.00	225,000	
32. HomeSite Improv Land	289	291.00	4,365,000	320	323.00	4,845,000	
33. HomeSite Improvements	293	0.00	20,882,180	325	0.00	23,357,210	1,540,020
34. HomeSite Total				340	338.00	28,427,210	
35. FarmSite UnImp Land	161	363.02	961,060	193	427.62	1,126,560	
36. FarmSite Improv Land	541	1,808.40	6,718,845	610	2,031.10	7,556,855	
37. FarmSite Improvements	649	0.00	43,967,665	724	0.00	48,505,525	1,438,470
38. FarmSite Total				917	2,458.72	57,188,940	
39. Road & Ditches	2,615	7,270.44	0	2,862	7,873.76	0	
40. Other- Non Ag Use	0	0.00	0	1	18.97	75,880	
41. Total Section VI				1,257	10,689.45	85,692,030	2,978,490

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	2	253.30	456,075
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	5	640.02	1,974,840	7	893.32	2,430,915

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,756.67	2.87%	43,918,355	3.04%	6,500.00
46. 1A	61,978.58	26.32%	390,465,110	26.99%	6,300.00
47. 2A1	106,953.51	45.41%	663,111,730	45.84%	6,200.00
48. 2A	32,821.78	13.94%	200,212,830	13.84%	6,100.00
49. 3A1	3.88	0.00%	22,890	0.00%	5,899.48
50. 3A	16,455.78	6.99%	92,152,325	6.37%	5,600.00
51. 4A1	7,465.10	3.17%	40,311,570	2.79%	5,400.00
52. 4A	3,075.47	1.31%	16,453,925	1.14%	5,350.05
53. Total	235,510.77	100.00%	1,446,648,735	100.00%	6,142.60
Dry					
54. 1D1	1,704.92	4.47%	6,402,005	4.87%	3,755.02
55. 1D	10,154.62	26.64%	37,064,590	28.18%	3,650.02
56. 2D1	15,488.66	40.64%	52,661,400	40.04%	3,400.00
57. 2D	5,950.85	15.61%	20,232,845	15.38%	3,399.99
58. 3D1	1,781.07	4.67%	5,877,550	4.47%	3,300.01
59. 3D	200.77	0.53%	622,380	0.47%	3,099.97
60. 4D1	1,750.77	4.59%	5,427,400	4.13%	3,100.01
61. 4D	1,079.45	2.83%	3,238,350	2.46%	3,000.00
62. Total	38,111.11	100.00%	131,526,520	100.00%	3,451.13
Grass					
63. 1G1	7,462.06	50.25%	11,193,090	51.65%	1,500.00
64. 1G	1,345.45	9.06%	2,018,175	9.31%	1,500.00
65. 2G1	6,023.45	40.56%	8,432,895	38.92%	1,400.01
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	17.98	0.12%	25,170	0.12%	1,399.89
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	14,848.94	100.00%	21,669,330	100.00%	1,459.32
Irrigated Total					
Irrigated Total	235,510.77	80.54%	1,446,648,735	90.31%	6,142.60
Dry Total					
Dry Total	38,111.11	13.03%	131,526,520	8.21%	3,451.13
Grass Total					
Grass Total	14,848.94	5.08%	21,669,330	1.35%	1,459.32
72. Waste	3,442.90	1.18%	1,341,025	0.08%	389.50
73. Other	485.30	0.17%	626,355	0.04%	1,290.66
74. Exempt	238.29	0.08%	0	0.00%	0.00
75. Market Area Total	292,399.02	100.00%	1,601,811,965	100.00%	5,478.17

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,329.78	19.49%	8,643,570	20.46%	6,500.00
46. 1A	1,742.57	25.54%	10,978,205	25.98%	6,300.01
47. 2A1	2,270.35	33.28%	14,076,170	33.32%	6,200.00
48. 2A	819.21	12.01%	4,997,195	11.83%	6,100.02
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	257.02	3.77%	1,387,900	3.29%	5,399.97
51. 4A1	225.20	3.30%	1,216,075	2.88%	5,399.98
52. 4A	177.50	2.60%	949,625	2.25%	5,350.00
53. Total	6,821.63	100.00%	42,248,740	100.00%	6,193.35
Dry					
54. 1D1	1,769.03	5.07%	6,112,015	5.30%	3,455.01
55. 1D	9,126.62	26.15%	31,076,190	26.94%	3,405.01
56. 2D1	14,878.08	42.62%	49,841,750	43.21%	3,350.01
57. 2D	4,961.45	14.21%	15,876,625	13.77%	3,200.00
58. 3D1	2,278.83	6.53%	6,950,430	6.03%	3,050.00
59. 3D	36.28	0.10%	110,665	0.10%	3,050.30
60. 4D1	1,348.74	3.86%	3,978,840	3.45%	2,950.04
61. 4D	505.73	1.45%	1,390,960	1.21%	2,750.40
62. Total	34,904.76	100.00%	115,337,475	100.00%	3,304.35
Grass					
63. 1G1	3,288.38	37.78%	4,932,570	39.14%	1,500.00
64. 1G	869.38	9.99%	1,304,070	10.35%	1,500.00
65. 2G1	4,546.79	52.23%	6,365,485	50.51%	1,400.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	8,704.55	100.00%	12,602,125	100.00%	1,447.76
Irrigated Total					
Irrigated Total	6,821.63	13.41%	42,248,740	24.78%	6,193.35
Dry Total					
Dry Total	34,904.76	68.61%	115,337,475	67.66%	3,304.35
Grass Total					
Grass Total	8,704.55	17.11%	12,602,125	7.39%	1,447.76
72. Waste	334.37	0.66%	200,655	0.12%	600.10
73. Other	107.22	0.21%	80,755	0.05%	753.17
74. Exempt	39.40	0.08%	0	0.00%	0.00
75. Market Area Total	50,872.53	100.00%	170,469,750	100.00%	3,350.92

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	65.97	408,005	21,438.49	131,844,415	220,827.94	1,356,645,055	242,332.40	1,488,897,475
77. Dry Land	76.11	265,225	8,436.65	28,390,225	64,503.11	218,208,545	73,015.87	246,863,995
78. Grass	19.59	28,405	1,953.87	2,810,925	21,580.03	31,432,125	23,553.49	34,271,455
79. Waste	0.00	0	358.58	205,500	3,418.69	1,336,180	3,777.27	1,541,680
80. Other	0.00	0	144.39	169,875	448.13	537,235	592.52	707,110
81. Exempt	50.66	0	197.84	0	29.19	0	277.69	0
82. Total	161.67	701,635	32,331.98	163,420,940	310,777.90	1,608,159,140	343,271.55	1,772,281,715

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	242,332.40	70.59%	1,488,897,475	84.01%	6,144.03
Dry Land	73,015.87	21.27%	246,863,995	13.93%	3,380.96
Grass	23,553.49	6.86%	34,271,455	1.93%	1,455.05
Waste	3,777.27	1.10%	1,541,680	0.09%	408.15
Other	592.52	0.17%	707,110	0.04%	1,193.39
Exempt	277.69	0.08%	0	0.00%	0.00
Total	343,271.55	100.00%	1,772,281,715	100.00%	5,162.91

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Exeter	63	446,070	286	2,003,200	286	20,196,500	349	22,645,770	496,795
83.2 Fairmont	48	242,585	252	1,140,245	252	13,759,535	300	15,142,365	449,100
83.3 Geneva	81	566,530	927	6,551,860	932	83,191,800	1,013	90,310,190	362,260
83.4 Grafton	22	9,650	69	31,030	70	3,334,870	92	3,375,550	0
83.5 Milligan	21	37,670	152	271,765	152	7,746,690	173	8,056,125	162,500
83.6 Ohioa	40	72,660	72	107,010	72	1,342,560	112	1,522,230	3,310
83.7 Rural	322	5,847,630	335	4,916,550	355	59,628,255	677	70,392,435	577,630
83.8 Rural Ag	0	0	0	0	2	252,625	2	252,625	0
83.9 Shickley	19	119,450	164	956,120	165	12,907,770	184	13,983,340	4,300
83.10 Strang	18	31,635	22	38,665	22	511,715	40	582,015	0
84 Residential Total	634	7,373,880	2,279	16,016,445	2,308	202,872,320	2,942	226,262,645	2,055,895

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Exeter	5	65,185	62	464,115	64	6,713,415	69	7,242,715	194,265
85.2	Fairmont	14	106,910	55	1,907,240	56	40,935,140	70	42,949,290	0
85.3	Geneva	27	384,602	179	2,182,390	181	30,548,190	208	33,115,182	310,320
85.4	Grafton	6	2,335	24	22,410	25	2,848,525	31	2,873,270	0
85.5	Milligan	3	4,585	37	97,565	37	6,775,260	40	6,877,410	775,505
85.6	Ohiova	5	1,810	12	15,820	12	2,767,755	17	2,785,385	0
85.7	Rural	0	0	11	303,785	11	3,444,040	11	3,747,825	0
85.8	Rural Ag	7	582,010	31	860,260	37	12,274,450	44	13,716,720	0
85.9	Shickley	9	43,550	58	511,595	59	3,649,775	68	4,204,920	0
85.10	Strang	9	16,415	5	4,835	7	419,620	16	440,870	45,025
86	Commercial Total	85	1,207,402	475	7,123,595	489	110,376,170	574	118,707,167	1,325,115

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	7,369.18	50.91%	11,053,770	52.30%	1,500.00
88. 1G	1,332.72	9.21%	1,999,080	9.46%	1,500.00
89. 2G1	5,754.80	39.76%	8,056,785	38.12%	1,400.01
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	17.98	0.12%	25,170	0.12%	1,399.89
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	14,474.68	100.00%	21,134,805	100.00%	1,460.12
CRP					
96. 1C1	92.88	24.82%	139,320	26.06%	1,500.00
97. 1C	12.73	3.40%	19,095	3.57%	1,500.00
98. 2C1	268.65	71.78%	376,110	70.36%	1,400.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	374.26	100.00%	534,525	100.00%	1,428.22
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	14,474.68	97.48%	21,134,805	97.53%	1,460.12
CRP Total	374.26	2.52%	534,525	2.47%	1,428.22
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	14,848.94	100.00%	21,669,330	100.00%	1,459.32

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,278.90	38.21%	4,918,350	39.57%	1,500.00
88. 1G	867.99	10.11%	1,301,985	10.48%	1,500.00
89. 2G1	4,434.45	51.68%	6,208,210	49.95%	1,400.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	8,581.34	100.00%	12,428,545	100.00%	1,448.32
CRP					
96. 1C1	9.48	7.69%	14,220	8.19%	1,500.00
97. 1C	1.39	1.13%	2,085	1.20%	1,500.00
98. 2C1	112.34	91.18%	157,275	90.61%	1,399.99
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	123.21	100.00%	173,580	100.00%	1,408.81
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	8,581.34	98.58%	12,428,545	98.62%	1,448.32
CRP Total	123.21	1.42%	173,580	1.38%	1,408.81
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	8,704.55	100.00%	12,602,125	100.00%	1,447.76

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

30 Fillmore

	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	220,560,420	226,262,645	5,702,225	2.59%	2,055,895	1.65%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	27,240,280	28,427,210	1,186,930	4.36%	1,540,020	-1.30%
04. Total Residential (sum lines 1-3)	247,800,700	254,689,855	6,889,155	2.78%	3,595,915	1.33%
05. Commercial	73,433,725	74,888,987	1,455,262	1.98%	1,325,115	0.18%
06. Industrial	43,819,800	43,818,180	-1,620	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	117,253,525	118,707,167	1,453,642	1.24%	1,325,115	0.11%
08. Ag-Farmsite Land, Outbuildings	57,336,625	57,188,940	-147,685	-0.26%	1,438,470	-2.77%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	0	75,880	75,880			
11. Total Non-Agland (sum lines 8-10)	57,336,625	57,264,820	-71,805	-0.13%	1,438,470	-2.63%
12. Irrigated	1,518,158,175	1,488,897,475	-29,260,700	-1.93%		
13. Dryland	253,853,345	246,863,995	-6,989,350	-2.75%		
14. Grassland	35,107,905	34,271,455	-836,450	-2.38%		
15. Wasteland	1,551,310	1,541,680	-9,630	-0.62%		
16. Other Agland	282,640	707,110	424,470	150.18%		
17. Total Agricultural Land	1,808,953,375	1,772,281,715	-36,671,660	-2.03%		
18. Total Value of all Real Property (Locally Assessed)	2,231,344,225	2,202,943,557	-28,400,668	-1.27%	6,359,500	-1.56%

2020 Assessment Survey for Fillmore County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	1
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	1
4.	Other part-time employees:
	1
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$286,270 Includes inter local agreement (\$158,420 Assessor Only)
7.	Adopted budget, or granted budget if different from above:
	\$286,270 The assessor's budget contains no costs for benefits. The benefits for the assessor's office are paid separately from the county general fund.
8.	Amount of the total assessor's budget set aside for appraisal work:
	0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	0
10.	Part of the assessor's budget that is dedicated to the computer system:
	N/A (this is in the county data processing budget)
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,000 Includes Lodging/Meals/Mileage
12.	Other miscellaneous funds:
	None
13.	Amount of last year's assessor's budget not used:
	Minimal (From Inter Local agreement)

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	Micro Solve/MIPS
3.	Are cadastral maps currently being used?
	Yes
4.	If so, who maintains the Cadastral Maps?
	Assessor and Staff
5.	Does the county have GIS software?
	Yes; gWorks
6.	Is GIS available to the public? If so, what is the web address?
	Yes; www.fillmorecounty.org
7.	Who maintains the GIS software and maps?
	Assessor, staff, and gWorks
8.	What type of aerial imagery is used in the cyclical review of properties?
	gWorks
9.	When was the aerial imagery last updated?
	2017
10.	Personal Property software:
	County Solutions/MIPS

C. Zoning Information

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

3.	What municipalities in the county are zoned?
	All towns are zoned except Strang
4.	When was zoning implemented?
	2000

D. Contracted Services

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

E. Appraisal /Listing Services

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

2020 Residential Assessment Survey for Fillmore 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>Geneva: (Including: Sub Geneva; Rural Geneva) Unique characteristics include: The primary host location for the K-12 school district(Fillmore Central) with part of the system in Fairmont; an active downtown commercial business district; a fairly broad selection of employment in the retail and service sectors; an organized residential market; the only hospital in the county.</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Exeter: Unique characteristics include: A shared K-12 school district (Exeter Milligan) with parts of the system in both Exeter, and Milligan; a moderately active downtown commercial business district; a fairly limited selection of employment in the retail and service sectors.</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Fairmont: Unique characteristics include: A K-12 school district (Fillmore Central) with most of the system in Geneva and part in Fairmont; Little to no business district or available services; a very limited selection of employment in the retail and service sectors, but some in the ag and ag related sector with a large ethanol plant nearby.</td> </tr> <tr> <td style="text-align: center;">4</td> <td>Shickley: (Including: Sub Shickley) Unique characteristics include: A K-12 school district (Shickley) but affiliate with Bruning Davenport for sports activities; a moderately active downtown commercial business district; a fairly limited selection of employment in the retail and service sectors.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Small Villages: (Including: Grafton; Milligan; Ohiowa; and Strang) Unique characteristics include: very limited or no schools operating in these towns, only Milligan has a grade school. Schools tend to drive both residential vitality and much of the commercial activity. There are very few stores or service businesses which means limited employment outside of the agricultural sector. All four of these small villages are in stages of decline. (Grafton-2018)</td> </tr> <tr> <td style="text-align: center;">6</td> <td>Rural: There are few unique characteristics common to all parcels in this valuation group. The parcels are located in the non-urban areas throughout the county. Residences on agricultural parcels and ag buildings are associated with this valuation group and valued at the same time.</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	Geneva: (Including: Sub Geneva; Rural Geneva) Unique characteristics include: The primary host location for the K-12 school district(Fillmore Central) with part of the system in Fairmont; an active downtown commercial business district; a fairly broad selection of employment in the retail and service sectors; an organized residential market; the only hospital in the county.	2	Exeter: Unique characteristics include: A shared K-12 school district (Exeter Milligan) with parts of the system in both Exeter, and Milligan; a moderately active downtown commercial business district; a fairly limited selection of employment in the retail and service sectors.	3	Fairmont: Unique characteristics include: A K-12 school district (Fillmore Central) with most of the system in Geneva and part in Fairmont; Little to no business district or available services; a very limited selection of employment in the retail and service sectors, but some in the ag and ag related sector with a large ethanol plant nearby.	4	Shickley: (Including: Sub Shickley) Unique characteristics include: A K-12 school district (Shickley) but affiliate with Bruning Davenport for sports activities; a moderately active downtown commercial business district; a fairly limited selection of employment in the retail and service sectors.	5	Small Villages: (Including: Grafton; Milligan; Ohiowa; and Strang) Unique characteristics include: very limited or no schools operating in these towns, only Milligan has a grade school. Schools tend to drive both residential vitality and much of the commercial activity. There are very few stores or service businesses which means limited employment outside of the agricultural sector. All four of these small villages are in stages of decline. (Grafton-2018)	6	Rural: There are few unique characteristics common to all parcels in this valuation group. The parcels are located in the non-urban areas throughout the county. Residences on agricultural parcels and ag buildings are associated with this valuation group and valued at the same time.	AG	Agricultural homes and outbuildings
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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 and sales comparison approaches; both are rooted in the analysis of the local market to determine market value of residential properties.																

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?

The county uses the vendor provided depreciation tables in conjunction with the quality and condition observations made during the inspection and review process. Then, the local market is analyzed to develop a locational depreciation factor for each valuation group.

5. Are individual depreciation tables developed for each valuation group?

No; each assessor location is reviewed separately and the locational factors are developed independently, so the valuation group is not the smallest unit considered in the valuation process.

6. Describe the methodology used to determine the residential lot values?

Review the sales and develop the land value by square foot.

7. How are rural residential site values developed?

Based on sales and the cost of improvements to the site. (although the number of sales is limited)

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?

There are only a scattering of vacant lots found throughout the county. In most of the towns, there is no organized development taking place. There is some development in Geneva but it is not a common practice for developers to maintain a surplus of vacant lots. The largest group of available lots is owned by the city. To date, no developer has requested a discounted cash flow analysis of the valuation of their lots. All lots are valued the same and there is no discount in place for vacant lots.

10.

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2018	2017	2016	2018
2	2017	2017	2018	2018
3	2019	2019	2018	2019
4	2015	2016	2018	2018
5	2019	2019	2019	2019
6	2017	2017	2017	2017
AG	2015	2015	2015	2018

----Depreciation is developed when a class of property is reviewed and new cost tables are implemented. The depreciation tables are all related to and similar to the cost table dates. They are typically prepared in the same year or may be one year newer than the cost tables.

----The rural residential are 2017. Residences on agricultural parcels and agricultural buildings costs are 2015; Geneva is costed using 2017 cost tables; and all of the small towns and villages were costed using 2019 cost tables, with the exception of Grafton that was costed using 2017 cost tables. All of the agricultural residences and buildings were inspected during 2015. The land values were all either updated or affirmed. Land values were affirmed and were changed for 2019. Geneva lot values changed for 2017 using current sales.

----Land values were established in the past for all residential property. During each inspection and review cycle, land values are analyzed, and affirmed or updated as the inspection process is done. The land values are related to and similar to the dates of the cost tables.

----For 2016, the county has agreed to consolodate the four small villages into a single valuation group as all are in some stage of economic decline. The other 4 towns are judged to be stable and somewhat self sufficient with each hosting a high school which tends to drive residential and commercial activity.

---Agland/FSA maps updated 2019.

2020 Commercial Assessment Survey for Fillmore 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:														
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.														
	The cost and sales comparison approaches.														
3a.	Describe the process used to determine the value of unique commercial properties.														
	When the county values unique commercial property they use the cost approach on all parcels; they do additional sales research beyond Fillmore County; and they study the methodologies, approaches to values and values of similar parcels in other counties. All of this is done to address uniformity as well as develop the best estimate of market value that they can.														
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?														

	The county uses the local market to develop depreciation tables.																																							
5.	Are individual depreciation tables developed for each valuation grouping?																																							
	Yes; The county develops their depreciation countywide then determines a local multiplier based on the market, except for the unique and single purpose properties.																																							
6.	Describe the methodology used to determine the commercial lot values.																																							
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	<p>----The county inspected, reviewed and revalued all of the commercial property during 2018 for use in 2019. The costs were all from 2017, the depreciation was prepared during 2017. The lots were revalued in Geneva for 2014, in 2018 for Exeter, Fairmont, and Shickley and affirmed in the small towns of Grafton, Milligan, Ohiowa and Strang in 2020. The rural commercial land was affirmed and not changed during this inspection period.</p>																																							

2020 Agricultural Assessment Survey for Fillmore 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>Area #1 differs mainly from Area 2 in that there is ground water available throughout the area and the crops raised and the purchases of land reflect it.</td> <td style="text-align: center;">2018</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Area #2 is unique because it mostly exists in a location where little or no ground water is available for irrigation. Since there is little potential for future irrigation, the general farming practices vary accordingly. There is usually only dry crop or grass land options available to the land owner, and the price of land reflects that. On the edges of the area, there is some irrigation but it is usually spotty or has limited capacity wells.</td> <td style="text-align: center;">2018</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Area #1 differs mainly from Area 2 in that there is ground water available throughout the area and the crops raised and the purchases of land reflect it.	2018	2	Area #2 is unique because it mostly exists in a location where little or no ground water is available for irrigation. Since there is little potential for future irrigation, the general farming practices vary accordingly. There is usually only dry crop or grass land options available to the land owner, and the price of land reflects that. On the edges of the area, there is some irrigation but it is usually spotty or has limited capacity wells.	2018
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	<p>----During 2018, the county reviewed their 2017 GIS photo base to discover any changes made to land use. They also carried the individual land records of all agricultural parcels and reviewed the land use in the field, countywide, as they did the inspection of the rural and agricultural improvements.</p>										
3.	Describe the process used to determine and monitor market areas.										
	The county verifies sales, monitors well registrations, and has current information from the NRD. Since the ability to irrigate is reflected in the value of the land, it is the predominant characteristic in the development of the market areas.										
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.										
	This would be determined by the predominant present use of the parcel. There are presently no parcels classified as recreational.										
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?										
	Yes; The first acre for the home site at \$15,000, and the next 2 acres are valued the same. This is the same throughout the county. Zoning requires rural residential parcels to be at least 3 acres. Additional acres may vary since agricultural use may be a factor on predominantly agricultural parcels.										
6.	What separate market analysis has been conducted where intensive use is identified in the county?										
	Fillmore County has no separate market analysis for intensive use properties.										
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.										

	The county actively verifies all agricultural sales with the buyer or seller. Those verifications, the trend in values, and the ongoing observation of the present use of the parcels are all important to detect non-agricultural characteristics in the market. In the case of the Wetland Reserve Program (WRP), there are few known parcels with WRP acres in the county. The county believes that the WRP values closely align with the dry land values, so they use a value that would represent 100% of the market value for dry land to value WRP acres..
	<u>If your county has special value applications, please answer the following</u>
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
	<u>If your county recognizes a special value, please answer the following</u>
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

Residential Appraisal Practices and Procedures for Fillmore County

There are several steps used in the appraisal process and they are outlined in the following summary.

1) The initial step is the study and analysis to determine if the values of the property are equalized and consistent with the market. This is completed annually by the use of statistics or a ratio study. The ratio study compares the assessed values to the sales prices of property that represents market values. Sales need to be reviewed to determine if they are arm's length transactions and represent the market value in the county or area in which the sales occur.

Once the sales are considered good to use in the market study then the assessment sales ratio can be calculated to determine the level of overall value. Once it is determined that a review is needed then we proceed to the next step. Another item that has to be considered on an annual basis for the assessment of property is the rules and regulations that effect the assessment of property. Along with the ratio studies there is now in place a requirement to review all properties over a 6 year period.

2) The next step is the review of properties. All properties are reviewed in the field. During this step data is gathered for all the properties. This not only includes specific data but also general data. Specific data relates to specific parcels being reviewed and appraised, and includes, but is not limited to, property characteristics that would include the measurements, sketches, age, photos, floor plan, room count, quality, condition, and any other descriptive information about the property. All of these will assist in determining a replacement cost new using the cost approach.

3) We continue with estimating the final value on the properties. Following data collection, the estimates of value begins with market analysis, model development and calculation, and estimate of preliminary values. In the appraisal of property, there are three approaches to value-the cost approach, the sales comparison, and the income approach. In Fillmore County only the cost and the sales comparisons are used in the valuation of residential property. When using these approaches to value, comparative data is used in estimating values. This comparative data is used to compare units of like values or competing properties. This is used to compare not only similar properties to ensure that like properties are equally valued but also to compare the properties that are competing in the same market. Comparative data used for appraisal purposes in Fillmore County

comes from the replacement cost found in the Marshall and Swift cost program and the sales information from the sales of property that are being appraised. The sales of property are converted to a per square foot value and used in the final determination of value.

4) The market study along with the depreciation is determined using the sales over the 2 year study period. The cost approach is completed on all properties and that in conjunction with the market study enables us to estimate the final value for the assessment of property in Fillmore County.

(Information for the process of completing the appraisal of property in Fillmore County was taken from IAAO and other publications along with rules and regulations from the Property Assessment Division)

Commercial Appraisal Practices and Procedures for Fillmore County

There are several steps used in the appraisal process of commercial property and they are outlined in the following summary.

1) The initial step is the study and analysis to determine if the values of the property are equalized and consistent with the market. This is completed annually by the use of statistics or a ratio study. The ratio study compares the assessed values to the sales prices of property that represents market values. Sales need to be reviewed to determine if they are arm's length transactions and represent the market value in the county or area in which the sale occurs.

Once the sales are considered good to use in the market study then the assessment sales ratio can be calculated to determine the level of overall value. Once it is determined that a review is needed then we can proceed. Another item that has to be considered on an annual basis for the assessment of property is the rules and regulations that effect the assessment of property. Along with the ratio studies there is now in place a requirement to review all properties over a 6 year period.

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4) The market study along with the depreciation is determined using the sales over the 3 year study period. The cost approach is completed on all properties and that in conjunction with the market study enables us to estimate the final value for the assessment of property in Fillmore County.

(Information for the process of completing the appraisal of property in Fillmore County was taken from IAAO and other publications along with rules and regulations from the Property Assessment Division)

**ASSESSMENT AND THE APPRAISAL PROCESS FOR AGLAND
FILLMORE COUNTY**

Mass Appraisal is a systematic, logical method of collecting, analyzing, and processing data as of a given date using standardized procedures. The purpose of mass appraisal of property is for equitable and efficient appraisal of all property in a jurisdiction for ad valorem purposes.

Fillmore County complies with Regulations Chapter 12 in developing the sales file. The sales file looks at a class or subclass of property (which is defined as a collection of properties that share one or more characteristics that are typically common to all the properties in that class or subclass that effect value.)

All Real Estate Transfer Form 521 with a documentary stamp greater than \$2.25 or consideration greater than \$100 are considered sales.

Sales are deemed to be arms-length transactions unless sufficient information proves otherwise. Further review by the county assessor may indicate that the sale is no longer an arms-length transaction using professionally excepted mass appraisal techniques and will be taken out of the sales file.

Fillmore County has a uniform manner in which it assesses all agricultural land.

The qualification process involves a careful review of the information on the 521 Real Estate Transfer. Verification of the sale includes a phone call to buyer, seller or agent as needed.

Sales information can be verified by looking at the land use layer on the GIS, photos, aerial imagery, legal descriptions such as section, township & range, acres and soil types.

Other data sources used are the Natural Resource Districts. The NRD's share valuable information on well registrations, new wells being drilled and reported irrigated acres.

Soil types' are established and defined by the Natural Resource & Conservation Service (NRCS) and correlate with the LVG codes in our parcel ownership records that are located within our administrative data base.

FSA maps are also a valuable source of data. Because the Fillmore County Assessor does not have access to the FSA data, we rely on the land owners wanting to have their land use acres updated to bring in their FSA maps. Based on the certified acres from these maps the county assessor and staff are able to stay current with land use changes.

Throughout the year, FSA maps, county permits and NRD permits are compiled and ready for changes in the GIS System.

Directive 12-05 provides a timeline for the development of the sales file.

As an Assessor we look for Universal Characteristics that are common across the county. This would most probably be the representation of the soil classes and water availability. These characteristics have a distinct impact on the sales of agricultural land. Universal Characteristics allows the county to uniformly and consistently assess property between and within market areas. Every parcel of agricultural and horticultural land would have these characteristics in common and therefore would be easily identifiable.

Market areas in Fillmore County were established based on these universal characteristics. Market Area 1 is predominantly irrigated land. Market Area 2 is predominantly dry land. The water availability and the lack of water availability is a characteristic distinction between the two market areas. The soil classification as established by the Natural Resource and Conservation Service is also defined across the county. For these reasons Fillmore County looks at these as the most common identifiable distinctions between classes of land and easily identifies with them as far as characteristics and use.

Some areas in the county may consist of small creeks, ponds, tree canopies, waste land, Railroads, and power lines. Parcels with small field sizes, or have individual farming practices, or non-traditional farming practices, and some may even have alternate sources of irrigation. These are considered to be situational characteristics and are more unique to individual parcels and not as easily identifiable within the county and therefore less able to be uniformly assessed.

The weather often times has an impact on the productivity of farming practices, it does not however, have a direct impact on the sales.

(Wet or dry conditions would be considered a situational characteristic and does not add weight to the market.)

On or before December 1st the county assessor must ensure the sales data contained in the state sales file is accurate. At this time the county assessor verifies that the sales and all supplemental data is current and up to date.

A ratio study is the primary tool used to measure mass appraisal. Ratio studies allow us to analyze the sales data that reflects market value.

All property is assessed at market value as of January 1.

County Abstract of Assessment is certified on March 19th.

FILLMORE COUNTY

Plan of Assessment – 2019

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

The responsibilities of assessment include record maintenance.

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

Reports are systematically filed as required by law.

Real estate abstract is filed on or before March 19th. Certification of values for levy purposes is mailed to all entities in the county by August 20. The school district taxable value report is sent to the state by August 25. The Tax list of real and personal property is delivered to the treasurer by November 22, and the Certificate of Taxes Levied (CTL) is filed with the state by December 1. Tax list corrections are made only if necessary. Homestead exemption applications are mailed by February 1 and must be completed, signed and returned to our office by June 30. Personal property forms are mailed by February 15th and must be filled out, signed and returned by May 1. Notice of valuation changes are mailed on or before June 1. Exempt property applications are mailed Dec.1, and must be completed, signed and returned by December 31.

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

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

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

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

Most of the verification process is done during the inspection and most interviews are done at that time. The phone is used for verification with persons who are unavailable during the inspection process or if additional clarification is needed.

In Fillmore County the order of preference for verification is buyer, buyer's representative, seller and then real estate agent.

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

After sales are reviewed and analyzed the Assessor determines if a certain class or sub-class of property needs to be reassessed.

We have a systematic review of all property in the county and the county attempts to inspect all improved sales in the sales roster.

The information gathered during the sale review process is kept in the county sales books and the state sales file.

Pick-up work is scheduled based on our permits. We try to schedule pick-up work and sales review in the same area.

Unreported pick-up work and alterations are listed and errors that are discovered are corrected on the records accordingly. Omissions are usually parcels of unreported pick-up work, which are listed, valued and added to the tax roll.

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

Our current aerial photos were taken in 2017/2018 for all rural parcels. This helps in the process of locating and identifying buildings in the rural area. Permits are required for any new buildings or additions and need to be approved prior to construction.

Fillmore County Assessor's office personnel include the assessor, the deputy assessor, clerk and a part time person who helps with reviews. The assessor and deputy assessor have completed continuing education classes to keep up with certification requirements and is certified through 2022. Money has been included in the budget for continuing education for this certification and continuing education for clerks.

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

According to the 2018 abstract, the real property within Fillmore County is comprised of the following: 2,910 residential parcels of which 612 are unimproved, 555 commercial parcels of which 78 are unimproved, 16 industrial parcels, 3 of which are unimproved. There are no recreational parcels, and 3,361 agricultural parcels of which 2,587 are unimproved. Among the improved agricultural parcels there are 348 with residential improvements. The percentage breakdown of the three primary classes of real estate is as follows: residential 41%, commercial/industrial 8%, agricultural 51% and 0.00% comprising any other classes. There are two other groups to mention; the administrative parcels (including Game and Parks and exempt parcels), numbering 329 and there are 5 parcels that have additional valuation responsibility (5-TIF Projects.) These groups are mentioned because they represent additional assessment responsibility but will not be included in the parcel count in this report. The total number of parcels that are associated with the total real property value from the total records on the front page of the abstract in Fillmore County is estimated at 6832 and contain no parcels with oil & mineral interests. The total number of parcels including exempt, Game and Parks and TIF is 7173.

The total valuation as certified to the Department of Revenue Property Assessment Division on the 2019 abstract of assessment for real property is 2,248,525,225. The breakdown of valuation is as follows:

	<u>Valuation</u>	<u>Total Parcels</u>
Real Estate	2,248,525,225	7173
Personal Property Abstract	196,247,312	1319
Railroad & Public Service Utilities (Certified by PA&T in 2018)	<u>54,994,879</u>	
<u>TOTAL</u>	<u>2,499,767,416</u>	

Homestead Exemption applications for 2019 were 213

Charitable exemption applications for 2019 were 32 excluding cemeteries.

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

Our property record cards serve as a reference to and inventory of all portions of the property. It contains a summary of the general data relevant to the parcel it represents. Our most recent record cards (for all classes of property) were new for 2010, while still maintaining the data from 1992 to current. Our 2019 records are currently up-to-date along with the 2019 values. We also updated all photos for our town/village record cards for 2019. Geneva photos were taken in 2017 for the inspection and review process. Rural photos were updated in 2016 at the time of the review and inspection. New Photos are taken for new construction/and or updates to current homes and buildings.

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

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

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

Our level of value, quality and uniformity for assessment year 2019:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	97%	8.76	102.04
Commercial	100 %	NA	NA
Agricultural Land	71%	17.39	102.53

OUR 3 YEAR PLAN IS AS FOLLOWS:

2019

Continue sales review of all classes of property
Examine the level, quality and uniformity of assessment in the county
Review level of value and make any needed changes by class of property
Review agricultural land for any changes in values and land areas.
Verify land usage with landowners (FSA maps) & NRD information
Add new construction/removal of old buildings
Continue our systematic review of property
Review of County Commercial Properties using most current costing tables.
(2017) Include new commercial photos.
Part of the 6 year review process.

- Reviewed Geneva City, new photos of sales/ reviewed Exeter Village, changed lot values/took new photos of sales & residential homes/Reviewed rural acreages and took new photos.
- Changes in lot values were completed in Fairmont & Shickley. As part of the 6 year review process, it was determined that by adjusting the lot values these village properties would be back in the acceptable range of 92-100%.
- Review land use of Home Sites/ site acres per aerial imagery for all rural properties

2020

Continue sales review of all classes of property
Examine the level, quality and uniformity of assessment in the county
Review level of value and make any needed changes by class of property
Review agricultural land for any changes in values and land areas
Verify land usage with landowners (FSA maps) & NRD information
Add new construction/removal of old buildings. (Per Permits)
Continue our systematic review of property.

- New property record cards for Rural Ag. New photo holders.
- Scan old record cards into system.
- Create spreadsheets for rural homes/farm buildings for purpose of reviewing.
- Complete a total reassessment of the Flint Hills Ethanol Plant.
- Reviewing Milligan, Ohioa and Strang. Taking new photos.
 - Changing lot values in these villages.

2021

Continue sales review of all classes of property
Examine the level, quality and uniformity of assessment in the county
Review level of value and make any needed changes by class of property
Review agricultural land for any changes in values and land areas.
Verify land usage with landowners (FSA maps) & NRD information
Add new construction/removal of old buildings (Per Permits)
Continue our systematic review of properties.

- Review rural ag. homes and buildings
- Take new photos.

- **2022** Continue sales review of all classes of property
Examine the level, quality and uniformity of assessment in the county
Review level of value and make any needed changes by class of property
Review agricultural land for any changes in values and land areas
Verify land usage with landowners (FSA maps) & NRD information
Add new construction/removal of old buildings
Continue our 6 year systematic review of property

**(It is uncertain at this time what properties will need to be reviewed/assessed.
We will continue to track this through the sales verification process/
statistical analysis)**

Past Inspections and Reviews

- 2006** Reviewed the rural homes and buildings and Geneva
Completed parcel layer in GIS/Aerial photos
- 2007** Reviewed all the small towns
- 2008** Worked on completing the land use layer and converted the land
Classification codes from the old soil symbols to the new numeric
Codes
- 2009** Commercial & Industrial values reviewed including new photos
(-20% all homes 1939 or older with average or lower condition in
Geneva due to statistics)
- 2010** Reviewed Geneva and all towns (6 year review process
Made new record cards
New APEX sketching program, drew all residential/commercial sketches
- 2011** Beginning rural residential and building review/new rural home &
OB photos/ begin new aerial imagery
- 2012** Rural Home & OB Values (part of continued 6 year review)
Aerial Imagery completed. City and Village Photos
Grafton village decrease value on homes and improvements-5% to be in compliance.
(Level of value at 1.015 for 2012)
- 2013** Residential Review in villages (continued 6 yr. review)
Statistics indicate we are out of range in a couple of villages based on sales.
However we are looking at only a couple of sales in these villages)
Residential Photos
CAMA-V2.5 (new costing program)
Annotation Layer (GIS)
Completes second cycle of 6 year review process on residential Parcels
- 2014** Commercial & Industrial Review (part of continued 6 yr. review)
Geneva City Review (part of 6 yr. review)
Change Lot Values for Commercial (sale indicates adjustment needed.)
Completes second cycle of 6 year review process on commercial Parcels

- 2015** Review agricultural land for any changes in land areas and value.
 Verify land usage with landowners (FSA maps) & NRD information
 Add new construction/removal of old buildings per permits
 Continue our systematic review of property
***** Start 6 year review of rural acreages/rural homes/ outbuildings**
- 2016** Review agricultural land for any changes in land areas and value.
 Verify land usage with landowners (FSA maps) & NRD information
 Add new construction/removal of old buildings per permits.
 Reviewed all villages (Exeter/Fairmont, Grafton, Milligan, Shickley, Strang, and Ohioa) for 2016 values using the 2015 Marshall & Swift costing. Took new photos.
 Reviewed all rural acreages, rural homes and outbuildings for 2016 values using the 2015 Marshall & Swift costing. Took new photos.
 Addressed site issues in Admin. Took out some comm. Sites that were on rural parcels that were no longer comm. Addressed valuation groupings. Small villages of Grafton, Milligan, Strang and Ohioa are now one grouping in the residential as well as in Commercial.
- Completes second cycle of 6 year review process on rural homes/outbuildings
 Begins 3rd cycle of residential homes in villages. All property reviewed for the 2016 tax year except Geneva and Commercial.**
- 2017** Review agricultural land for any changes in land areas and value.
 New soil changes per NRCS. GIS added to land layer. Changes made in Admin.
 Verify land usage with landowners (FSA maps) & NRD information.
 Add new construction/removal of old buildings per permits
 Continue our systematic review of property
 Geneva City was out of the acceptable range for level of value. (85%) Geneva was also reviewed as part of the 6 yr. review process using the 2015 Marshall & Swift cost tables
 Adjustments made based on sales. Depreciation changes made due to condition. New photos taken.
 In the fall of 2017 begin Industrial/ Commercial Property review. This includes the elevator in Buress and Rail Tracks.
- 2018** Reviewed agricultural land for any changes in land areas and value. (Adjusted land values to reflect the 2018 values)
 Verified land usage with landowners (FSA maps) & NRD information.
 Added new construction/removal of old buildings per permits
 Continued our systematic review of property.
 All Commercial property to be reviewed for compliance with the 6 year review process for implementation in 2019. New photos will be taken.
 New aerial photos that were taken have been printed/re-numbered and compared to 2012 aerial photos. 20+ buildings were removed from the tax roll and 20+ with added value

that had no permits. Grafton Village was reviewed to meet statutory requirements. New photos taken.

2019 Reviewed Geneva City, new photos of sales & homes/ Review Exeter Village/new photos sales & homes/Review rural acreages/ photos
Changed lot values in some villages (Exeter, Fairmont, Shickley)
Review land use of Home Sites/ site acres per aerial imagery. Ran new tolerance sheets for all rural parcels.
Commercial 6 year review for all of the county. New photos taken. Commercial lot values changed in Exeter, Fairmont, and Shickley.