

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**JEFFERSON 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 Jefferson 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 Jefferson 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: Mary Banahan, Jefferson County Assessor

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## Introduction

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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.

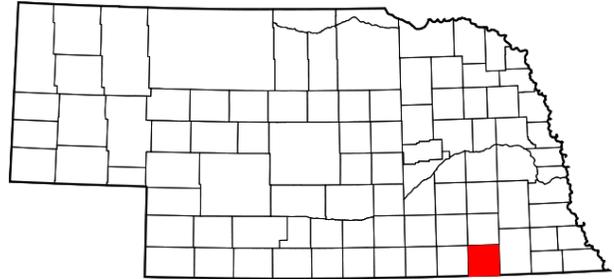
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior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

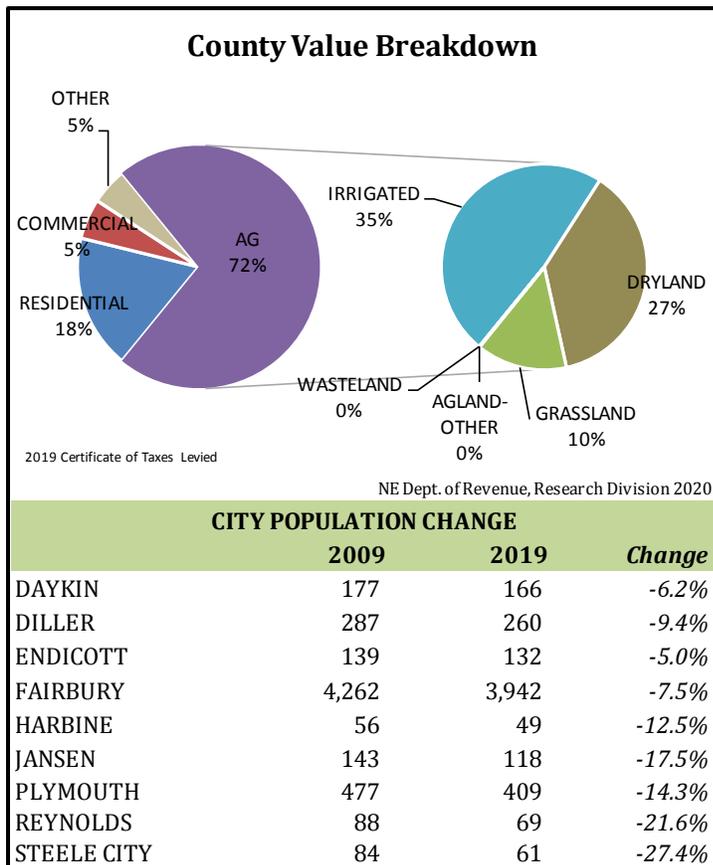
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 563 square miles, Jefferson County had 7,097 residents, per the Census Bureau Quick Facts for 2018, a 6% population decline from the 2010 U.S. Census. Reports indicated that 73% of county residents were homeowners and 91% of residents occupied the same residence as in the prior year (Census Quick Facts). The average home value is \$75,857 (2019 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Jefferson County are located in and around Fairbury, the county seat. According to information available from the U.S. Census Bureau, there were 238 employer establishments with total employment of 2,656.



Agricultural land accounts for the majority of the county's valuation base. A mix of dry and grass land makes up a majority of the land in the county. Jefferson County is included in both the Little Blue and Lower Big Blue Natural Resource Districts (NRD).

# 2020 Residential Correlation for Jefferson County

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## *Assessment Actions*

The Jefferson County Assessor inspected and reviewed the rural residential improvements in the precincts of Plymouth, Jefferson, Pleasant, and Newton. The county assessor also completed all pick-up and permit work for the residential class. Photos were taken of the new improvements. The county assessor also completed a market analysis of all residential 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.

One area of review is the county's sales qualification and verification processes. This is evaluated to determine if all arm's-length sales are made available for measurement. Currently there are five valuation groups recognized by the county assessor.

The Jefferson County Assessor is current with the required six-year physical inspection and review cycle. The county assessor has a 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 a final value by utilizing the Computer-Assisted Mass Appraisal (CAMA) cost tables and a market-derived depreciation model.

The county assessor has an outline valuation methodology written for Jefferson County.

## *Description of Analysis*

The residential parcels are analyzed utilizing five valuation groups that comprised of assessor locations in the county.

<b>Valuation Group</b>	<b>Description</b>
1	Fairbury, HBHD1, HBHD2, HBHD3
8	Plymouth
11	Rural, AG parcel
12	Small Towns: Daykin, Endicott, Jansen, Diller
15	Villages: Harbine, Reynolds, Steele City

The residential statistical profile has 198 qualified sales representing all five valuation groups. Two of the three measures of central tendency are within range, with the exception to the mean,

## 2020 Residential Correlation for Jefferson County

which is four percentages higher than the acceptable range and the median. The COD is within the IAAO recommended range for more rural areas, the PRD is three percentage points higher than the IAAO recommended range; however, review of the sales price substrata does not show a clearly regressive pattern, but rather suggests that 12 extreme low dollar sales are inflating the PRD by nearly five percentage points.

SALE PRICE *							
RANGE		COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Low \$ Ranges</u>							
Less Than	5,000	1	112.36	112.36	112.36	00.00	100.00
Less Than	15,000	11	112.36	127.62	127.49	28.60	100.10
Less Than	30,000	33	114.05	130.91	129.47	28.42	101.11
<u>Ranges Excl. Low \$</u>							
Greater Than	4,999	197	99.70	103.53	95.86	15.79	108.00
Greater Than	14,999	187	99.65	102.16	95.70	14.70	106.75
Greater Than	29,999	165	99.10	98.11	94.73	12.00	103.57

All five 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*

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

VALUATION GROUP							
RANGE		COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1		129	100.09	105.64	98.55	14.48	107.19
8		19	97.73	95.16	89.93	11.99	105.82
11		35	96.81	103.86	94.28	23.83	110.16
12		12	99.13	92.96	87.10	13.82	106.73
15		3	98.84	107.52	105.42	10.15	101.99
<u>ALL</u>		198	99.74	103.58	95.86	15.77	108.05

### *Level of Value*

Based on analysis of all available information, the level of value for the residential property in Jefferson County is 100%.

## 2020 Commercial Correlation for Jefferson County

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### *Assessment Actions*

The Jefferson County Assessor adjusted values only to reflect any new or added construction, additions, or removals of improvements for the commercial and industrial properties. Photos were taken of the new improvements. 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 Jefferson County Assessor's sales verification process was reviewed to determine if an adequate sample of sales is being used and to ensure all sales that are non-qualified have been properly documented as a non-arm's-length sale. Jefferson County Assessor has a usability rate that is comparable to the statewide average.

Based on the economic areas and geographic locations within Jefferson County, the county assessor has assigned one valuation group for the commercial class.

The Jefferson 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 2017. Lot values were inspected and reviewed in 2016 and were done by analyzing vacant lot sales. The depreciation and costing table index being utilized for the commercial properties is 2016.

The county assessor has an outline started for valuation methodology for commercial properties.

### *Description of Analysis*

All commercial parcels throughout the county are analyzed utilizing one valuation group.

The commercial statistical profile shows 17 qualified sales. The profile comprises sales involving nine different occupancy codes. All commercial properties are valued using the cost approach for the primary method. When sufficient data is available, the county assessor utilizes the sales comparison approach, and the two values are correlated for a final value.

The median is within the acceptable range, but there is little dispersion in any of the measures of central tendency. The PRD is above the acceptable range, but review of the sale price substrata does not show a clearly regressive pattern. The ratios in the small sample range from 8-148%, based on the dispersion in the sample, the statistics lend support to a level of value within the acceptable range, but are not stable enough to use the median as a precise indicator of the level of value.

## **2020 Commercial Correlation for Jefferson County**

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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 2017.

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.

### ***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.

### ***Level of Value***

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

# 2020 Agricultural Correlation for Jefferson County

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## *Assessment Actions*

The Jefferson County Assessor implemented the Land Capability Group (LCG) conversion. Following the LCG conversion, the county assessor conducted a market study of agricultural land. Valuation changes were based on the movement of the acres within the subclass. These adjustments resulted in an aggregated decrease of 9% to irrigated land, 5% to dryland, and 4% 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.

Sales verification and qualification processes are discussed. Sales verification letters are utilized with a high percentage rate of return. Review of the qualified and nonqualified sales rosters indicate that sales are adequately qualified. The usability rate is similar to counties statewide, further supporting that all arm's-length transactions are available for measurement.

Within Jefferson County, there are three market areas for the agricultural property class. The county assessor studies the market annually to determine if the three market areas continue to be useful for analyzing the sales for the county. Jefferson County does have intensive use but the county assessor has not identified the parcels in the Computer-Assisted Mass Appraisal (CAMA) software.

Jefferson County complies with the requirements of the six-year inspection and review cycle for the agricultural class. Agricultural improvements and agricultural land were systematically reviewed for 2019 using aerial imagery. The appraisal tables show that the costing table index is 2016 and the depreciation table index is 2016. Home sites are valued at \$23,000 for the first acre, and farm sites are valued at \$4,200 per acre and the excess or yard acres are valued at \$3,150 per acre. These are the same for both agricultural and rural residential dwellings. The area of the site is determined on a parcel-by-parcel basis using aerial imagery and FSA data.

## *Description of Analysis*

The agricultural statistical sample consists of 30 agricultural sales. When examining the three parts of the measures of central tendency, the median is in the range while the weighted mean and the mean are one percentage point from the acceptable range. The differences between these measures are eight percentage points between all three. The COD supports the use of the median as a reliable indicator of the level of value.

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

## 2020 Agricultural Correlation for Jefferson County

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

<b>80%MLU By Market Area</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Irrigated</u>						
County	4	66.82	63.30	55.30	19.53	114.47
1	1	71.19	71.19	71.19	00.00	100.00
2	3	62.45	60.67	50.40	23.20	120.38
<u>Dry</u>						
County	5	88.87	86.43	85.44	22.20	101.16
2	4	77.55	80.10	79.75	24.44	100.44
3	1	111.73	111.73	111.73	00.00	100.00
<u>Grass</u>						
County	9	70.00	73.27	71.36	14.03	102.68
2	8	71.16	75.11	74.09	13.52	101.38
3	1	58.61	58.61	58.61	00.00	100.00
<u>ALL</u>	30	72.82	76.44	68.17	19.17	112.13

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Jefferson County is 73%.

## 2020 Opinions of the Property Tax Administrator for Jefferson 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
<b>Residential Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	<b>100</b>	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	<b>73</b>	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*

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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2020 Commission Summary for Jefferson County

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### Residential Real Property - Current

Number of Sales	198	Median	99.74
Total Sales Price	\$18,200,908	Mean	103.58
Total Adj. Sales Price	\$18,200,908	Wgt. Mean	95.86
Total Assessed Value	\$17,448,169	Average Assessed Value of the Base	\$55,034
Avg. Adj. Sales Price	\$91,924	Avg. Assessed Value	\$88,122

### Confidence Interval - Current

95% Median C.I	98.84 to 100.31
95% Wgt. Mean C.I	92.56 to 99.17
95% Mean C.I	99.61 to 107.55
% of Value of the Class of all Real Property Value in the County	15.27
% of Records Sold in the Study Period	4.70
% of Value Sold in the Study Period	7.53

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2019	160	100	99.60
2018	188	99	98.66
2017	201	100	99.85
2016	176	100	99.59

## 2020 Commission Summary for Jefferson County

### Commercial Real Property - Current

Number of Sales	17	Median	97.84
Total Sales Price	\$1,577,500	Mean	92.76
Total Adj. Sales Price	\$1,577,500	Wgt. Mean	77.93
Total Assessed Value	\$1,229,276	Average Assessed Value of the Base	\$172,854
Avg. Adj. Sales Price	\$92,794	Avg. Assessed Value	\$72,310

### Confidence Interval - Current

95% Median C.I	69.28 to 103.36
95% Wgt. Mean C.I	43.03 to 112.82
95% Mean C.I	76.75 to 108.77
% of Value of the Class of all Real Property Value in the County	6.07
% of Records Sold in the Study Period	3.19
% of Value Sold in the Study Period	1.33

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2019	20	100	97.50
2018	26	97	97.03
2017	18	100	94.36
2016	14		98.42

48 Jefferson

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 : 198  
 Total Sales Price : 18,200,908  
 Total Adj. Sales Price : 18,200,908  
 Total Assessed Value : 17,448,169  
 Avg. Adj. Sales Price : 91,924  
 Avg. Assessed Value : 88,122

MEDIAN : 100  
 WGT. MEAN : 96  
 MEAN : 104  
 COD : 15.77  
 PRD : 108.05

COV : 27.50  
 STD : 28.48  
 Avg. Abs. Dev : 15.73  
 MAX Sales Ratio : 246.66  
 MIN Sales Ratio : 51.47

95% Median C.I. : 98.84 to 100.31  
 95% Wgt. Mean C.I. : 92.56 to 99.17  
 95% Mean C.I. : 99.61 to 107.55

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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-17 To 31-DEC-17	24	99.83	98.51	91.27	10.98	107.93	59.78	169.02	93.82 to 102.82	84,108	76,762	
01-JAN-18 To 31-MAR-18	14	100.46	102.90	97.01	09.53	106.07	65.10	169.01	96.81 to 102.19	55,979	54,306	
01-APR-18 To 30-JUN-18	35	99.70	107.45	97.68	14.10	110.00	62.42	198.86	97.87 to 101.79	101,694	99,330	
01-JUL-18 To 30-SEP-18	27	99.87	103.63	98.43	10.46	105.28	51.47	206.91	98.52 to 101.36	96,726	95,210	
01-OCT-18 To 31-DEC-18	29	99.08	116.31	106.31	27.73	109.41	53.59	246.66	95.56 to 116.94	59,197	62,930	
01-JAN-19 To 31-MAR-19	15	100.13	106.94	96.46	14.48	110.86	68.90	226.11	97.44 to 104.89	80,367	77,519	
01-APR-19 To 30-JUN-19	23	99.78	98.25	97.63	12.31	100.64	63.21	127.42	88.97 to 104.38	110,152	107,541	
01-JUL-19 To 30-SEP-19	31	92.02	93.79	88.47	21.66	106.01	54.79	177.37	78.39 to 103.41	121,677	107,651	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	100	100.03	103.64	96.40	11.72	107.51	51.47	206.91	99.10 to 100.57	89,732	86,498	
01-OCT-18 To 30-SEP-19	98	98.89	103.51	95.35	19.98	108.56	53.59	246.66	95.56 to 101.09	94,160	89,779	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	105	100.05	108.31	99.55	16.25	108.80	51.47	246.66	98.93 to 100.76	82,584	82,214	
<u>ALL</u>	198	99.74	103.58	95.86	15.77	108.05	51.47	246.66	98.84 to 100.31	91,924	88,122	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	129	100.09	105.64	98.55	14.48	107.19	53.59	226.11	99.14 to 101.01	72,109	71,064	
8	19	97.73	95.16	89.93	11.99	105.82	59.78	124.46	87.85 to 103.41	87,447	78,641	
11	35	96.81	103.86	94.28	23.83	110.16	57.12	246.66	87.69 to 100.31	184,104	173,581	
12	12	99.13	92.96	87.10	13.82	106.73	51.47	118.62	78.23 to 105.09	57,019	49,665	
15	3	98.84	107.52	105.42	10.15	101.99	96.81	126.91	N/A	36,500	38,477	
<u>ALL</u>	198	99.74	103.58	95.86	15.77	108.05	51.47	246.66	98.84 to 100.31	91,924	88,122	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	196	99.68	102.69	94.98	15.01	108.12	51.47	246.66	98.64 to 100.30	91,994	87,372	
06	2	190.16	190.16	190.16	00.00	100.00	190.16	190.16	N/A	85,000	161,634	
07												
<u>ALL</u>	198	99.74	103.58	95.86	15.77	108.05	51.47	246.66	98.84 to 100.31	91,924	88,122	

**48 Jefferson  
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 : 198  
 Total Sales Price : 18,200,908  
 Total Adj. Sales Price : 18,200,908  
 Total Assessed Value : 17,448,169  
 Avg. Adj. Sales Price : 91,924  
 Avg. Assessed Value : 88,122

MEDIAN : 100  
 WGT. MEAN : 96  
 MEAN : 104  
 COD : 15.77  
 PRD : 108.05

COV : 27.50  
 STD : 28.48  
 Avg. Abs. Dev : 15.73  
 MAX Sales Ratio : 246.66  
 MIN Sales Ratio : 51.47

95% Median C.I. : 98.84 to 100.31  
 95% Wgt. Mean C.I. : 92.56 to 99.17  
 95% Mean C.I. : 99.61 to 107.55

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**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000	1	112.36	112.36	112.36	00.00	100.00	112.36	112.36	N/A	4,200	4,719
Less Than 15,000	11	112.36	127.62	127.49	28.60	100.10	77.46	198.86	93.82 to 171.54	8,518	10,860
Less Than 30,000	33	114.05	130.91	129.47	28.42	101.11	77.46	246.66	101.64 to 143.89	17,995	23,299
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	197	99.70	103.53	95.86	15.79	108.00	51.47	246.66	98.84 to 100.30	92,369	88,545
Greater Than 14,999	187	99.65	102.16	95.70	14.70	106.75	51.47	246.66	98.53 to 100.29	96,830	92,667
Greater Than 29,999	165	99.10	98.11	94.73	12.00	103.57	51.47	226.11	97.80 to 100.05	106,710	101,087
<b>Incremental Ranges</b>											
0 TO 4,999	1	112.36	112.36	112.36	00.00	100.00	112.36	112.36	N/A	4,200	4,719
5,000 TO 14,999	10	108.92	129.15	128.20	32.46	100.74	77.46	198.86	93.82 to 171.54	8,950	11,474
15,000 TO 29,999	22	116.65	132.56	129.85	27.65	102.09	88.73	246.66	100.86 to 152.45	22,733	29,518
30,000 TO 59,999	49	100.57	103.47	102.73	13.49	100.72	54.79	226.11	99.10 to 103.29	42,391	43,547
60,000 TO 99,999	55	98.64	100.47	100.93	10.79	99.54	53.59	190.16	97.29 to 100.30	79,606	80,347
100,000 TO 149,999	27	99.82	93.96	93.71	11.01	100.27	51.47	119.26	92.02 to 101.05	129,537	121,391
150,000 TO 249,999	23	93.74	88.66	87.90	10.72	100.86	59.78	104.38	83.43 to 98.53	188,413	165,624
250,000 TO 499,999	11	99.37	92.36	91.54	12.37	100.90	62.42	118.44	68.90 to 108.06	301,873	276,320
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>198</b>	<b>99.74</b>	<b>103.58</b>	<b>95.86</b>	<b>15.77</b>	<b>108.05</b>	<b>51.47</b>	<b>246.66</b>	<b>98.84 to 100.31</b>	<b>91,924</b>	<b>88,122</b>

**48 Jefferson**  
**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 : 17  
Total Sales Price : 1,577,500  
Total Adj. Sales Price : 1,577,500  
Total Assessed Value : 1,229,276  
Avg. Adj. Sales Price : 92,794  
Avg. Assessed Value : 72,310

MEDIAN : 98  
WGT. MEAN : 78  
MEAN : 93  
COD : 19.63  
PRD : 119.03

COV : 33.57  
STD : 31.14  
Avg. Abs. Dev : 19.21  
MAX Sales Ratio : 148.36  
MIN Sales Ratio : 08.05

95% Median C.I. : 69.28 to 103.36  
95% Wgt. Mean C.I. : 43.03 to 112.82  
95% Mean C.I. : 76.75 to 108.77

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<b>DATE OF SALE *</b>											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	5	97.15	92.42	97.46	06.71	94.83	69.28	99.69	N/A	164,000	159,836	
01-JAN-17 To 31-MAR-17												
01-APR-17 To 30-JUN-17	1	98.69	98.69	98.69	00.00	100.00	98.69	98.69	N/A	130,000	128,302	
01-JUL-17 To 30-SEP-17	2	101.76	101.76	102.33	01.57	99.44	100.16	103.36	N/A	14,750	15,094	
01-OCT-17 To 31-DEC-17												
01-JAN-18 To 31-MAR-18	2	96.60	96.60	96.76	01.28	99.83	95.36	97.84	N/A	31,000	29,995	
01-APR-18 To 30-JUN-18	1	81.50	81.50	81.50	00.00	100.00	81.50	81.50	N/A	17,000	13,855	
01-JUL-18 To 30-SEP-18	2	108.29	108.29	89.79	37.01	120.60	68.21	148.36	N/A	65,000	58,365	
01-OCT-18 To 31-DEC-18	1	136.92	136.92	136.92	00.00	100.00	136.92	136.92	N/A	16,000	21,907	
01-JAN-19 To 31-MAR-19	1	116.57	116.57	116.57	00.00	100.00	116.57	116.57	N/A	3,000	3,497	
01-APR-19 To 30-JUN-19	1	08.05	08.05	08.05	00.00	100.00	08.05	08.05	N/A	320,000	25,746	
01-JUL-19 To 30-SEP-19	1	59.77	59.77	59.77	00.00	100.00	59.77	59.77	N/A	50,000	29,885	
<u>Study Yrs</u>												
01-OCT-16 To 30-SEP-17	8	98.90	95.54	97.77	05.10	97.72	69.28	103.36	69.28 to 103.36	122,438	119,708	
01-OCT-17 To 30-SEP-18	5	95.36	98.25	91.18	20.24	107.75	68.21	148.36	N/A	41,800	38,115	
01-OCT-18 To 30-SEP-19	4	88.17	80.33	20.83	52.65	385.65	08.05	136.92	N/A	97,250	20,259	
<u>Calendar Yrs</u>												
01-JAN-17 To 31-DEC-17	3	100.16	100.74	99.37	01.56	101.38	98.69	103.36	N/A	53,167	52,830	
01-JAN-18 To 31-DEC-18	6	96.60	104.70	94.44	23.82	110.86	68.21	148.36	68.21 to 148.36	37,500	35,414	
<u>ALL</u>	17	97.84	92.76	77.93	19.63	119.03	08.05	148.36	69.28 to 103.36	92,794	72,310	

<b>VALUATION GROUP</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
19	17	97.84	92.76	77.93	19.63	119.03	08.05	148.36	69.28 to 103.36	92,794	72,310	
<u>ALL</u>	17	97.84	92.76	77.93	19.63	119.03	08.05	148.36	69.28 to 103.36	92,794	72,310	

<b>PROPERTY TYPE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
02												
03	17	97.84	92.76	77.93	19.63	119.03	08.05	148.36	69.28 to 103.36	92,794	72,310	
04												
<u>ALL</u>	17	97.84	92.76	77.93	19.63	119.03	08.05	148.36	69.28 to 103.36	92,794	72,310	

**48 Jefferson**  
**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 : 17  
Total Sales Price : 1,577,500  
Total Adj. Sales Price : 1,577,500  
Total Assessed Value : 1,229,276  
Avg. Adj. Sales Price : 92,794  
Avg. Assessed Value : 72,310

MEDIAN : 98  
WGT. MEAN : 78  
MEAN : 93  
COD : 19.63  
PRD : 119.03

COV : 33.57  
STD : 31.14  
Avg. Abs. Dev : 19.21  
MAX Sales Ratio : 148.36  
MIN Sales Ratio : 08.05

95% Median C.I. : 69.28 to 103.36  
95% Wgt. Mean C.I. : 43.03 to 112.82  
95% Mean C.I. : 76.75 to 108.77

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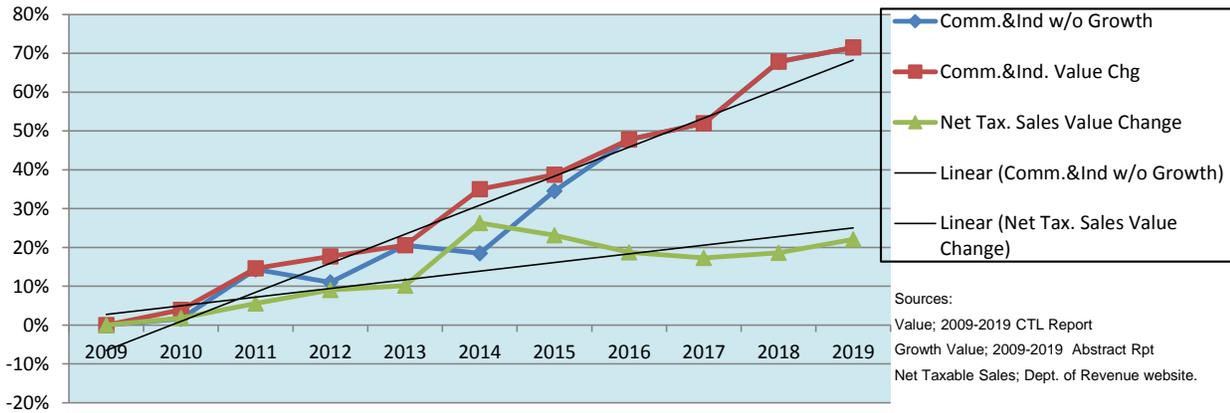
**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>Low \$ Ranges</b>											
Less Than 5,000	1	116.57	116.57	116.57	00.00	100.00	116.57	116.57	N/A	3,000	3,497
Less Than 15,000	2	108.37	108.37	104.10	07.58	104.10	100.16	116.57	N/A	6,250	6,506
Less Than 30,000	8	99.93	100.36	97.26	13.91	103.19	69.28	136.92	69.28 to 136.92	15,938	15,500
<b>Ranges Excl. Low \$</b>											
Greater Than 4,999	16	97.50	91.27	77.85	19.73	117.24	08.05	148.36	69.28 to 100.16	98,406	76,611
Greater Than 14,999	15	97.15	90.68	77.72	20.93	116.68	08.05	148.36	69.28 to 99.69	104,333	81,084
Greater Than 29,999	9	97.15	86.01	76.23	24.14	112.83	08.05	148.36	59.77 to 99.10	161,111	122,808
<b>Incremental Ranges</b>											
0 TO 4,999	1	116.57	116.57	116.57	00.00	100.00	116.57	116.57	N/A	3,000	3,497
5,000 TO 14,999	1	100.16	100.16	100.16	00.00	100.00	100.16	100.16	N/A	9,500	9,515
15,000 TO 29,999	6	97.53	97.69	96.51	16.04	101.22	69.28	136.92	69.28 to 136.92	19,167	18,498
30,000 TO 59,999	4	97.37	100.72	96.75	22.98	104.10	59.77	148.36	N/A	38,750	37,492
60,000 TO 99,999	1	68.21	68.21	68.21	00.00	100.00	68.21	68.21	N/A	95,000	64,804
100,000 TO 149,999	1	98.69	98.69	98.69	00.00	100.00	98.69	98.69	N/A	130,000	128,302
150,000 TO 249,999											
250,000 TO 499,999	3	97.15	68.10	71.23	31.24	95.61	08.05	99.10	N/A	356,667	254,067
500,000 TO 999,999											
1,000,000 +											
<b>ALL</b>	<b>17</b>	<b>97.84</b>	<b>92.76</b>	<b>77.93</b>	<b>19.63</b>	<b>119.03</b>	<b>08.05</b>	<b>148.36</b>	<b>69.28 to 103.36</b>	<b>92,794</b>	<b>72,310</b>

**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
306	1	68.21	68.21	68.21	00.00	100.00	68.21	68.21	N/A	95,000	64,804
326	1	100.16	100.16	100.16	00.00	100.00	100.16	100.16	N/A	9,500	9,515
344	3	103.36	113.13	100.69	12.20	112.35	99.10	136.92	N/A	145,333	146,332
346	2	51.71	51.71	14.84	84.43	348.45	08.05	95.36	N/A	173,500	25,746
353	1	59.77	59.77	59.77	00.00	100.00	59.77	59.77	N/A	50,000	29,885
386	2	123.53	123.53	109.23	20.11	113.09	98.69	148.36	N/A	82,500	90,114
406	5	97.84	92.98	89.34	13.39	104.07	69.28	116.57	N/A	18,000	16,081
455	1	96.90	96.90	96.90	00.00	100.00	96.90	96.90	N/A	35,000	33,914
494	1	97.15	97.15	97.15	00.00	100.00	97.15	97.15	N/A	350,000	340,037
<b>ALL</b>	<b>17</b>	<b>97.84</b>	<b>92.76</b>	<b>77.93</b>	<b>19.63</b>	<b>119.03</b>	<b>08.05</b>	<b>148.36</b>	<b>69.28 to 103.36</b>	<b>92,794</b>	<b>72,310</b>

### 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	\$ 50,386,301	\$ 1,256,302		\$ 49,129,999	--	\$ 59,992,134	--
2009	\$ 49,537,051	\$ 706,529	1.43%	\$ 48,830,522	--	\$ 58,582,380	--
2010	\$ 51,501,205	\$ 1,152,657	2.24%	\$ 50,348,548	1.64%	\$ 59,646,508	1.82%
2011	\$ 56,771,251	\$ 120,241	0.21%	\$ 56,651,010	10.00%	\$ 61,863,423	3.72%
2012	\$ 58,309,184	\$ 3,323,690	5.70%	\$ 54,985,494	-3.15%	\$ 63,875,126	3.25%
2013	\$ 59,740,811	\$ -	0.00%	\$ 59,740,811	2.46%	\$ 64,516,409	1.00%
2014	\$ 66,866,350	\$ 8,166,039	12.21%	\$ 58,700,311	-1.74%	\$ 73,993,666	14.69%
2015	\$ 68,726,161	\$ 2,061,850	3.00%	\$ 66,664,311	-0.30%	\$ 72,157,178	-2.48%
2016	\$ 73,200,415	\$ -	0.00%	\$ 73,200,415	6.51%	\$ 69,585,394	-3.56%
2017	\$ 75,293,928	\$ -	0.00%	\$ 75,293,928	2.86%	\$ 68,728,783	-1.23%
2018	\$ 83,160,095	\$ 27,278	0.03%	\$ 83,132,817	10.41%	\$ 69,482,149	1.10%
2019	\$ 84,962,581	\$ -	0.00%	\$ 84,962,581	2.17%	\$ 71,518,310	2.93%
<b>Ann %chg</b>	5.54%			<b>Average</b>	<b>3.09%</b>	2.02%	<b>2.12%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	1.64%	3.97%	1.82%
2011	14.36%	14.60%	5.60%
2012	11.00%	17.71%	9.03%
2013	20.60%	20.60%	10.13%
2014	18.50%	34.98%	26.31%
2015	34.57%	38.74%	23.17%
2016	47.77%	47.77%	18.78%
2017	52.00%	52.00%	17.32%
2018	67.82%	67.87%	18.61%
2019	71.51%	71.51%	22.08%

County Number	48
County Name	Jefferson

**48 Jefferson**  
**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 : 30  
Total Sales Price : 14,091,328  
Total Adj. Sales Price : 14,091,328  
Total Assessed Value : 9,606,211  
Avg. Adj. Sales Price : 469,711  
Avg. Assessed Value : 320,207

MEDIAN : 73  
WGT. MEAN : 68  
MEAN : 76  
COD : 19.17  
PRD : 112.13

COV : 22.74  
STD : 17.38  
Avg. Abs. Dev : 13.96  
MAX Sales Ratio : 111.73  
MIN Sales Ratio : 38.05

95% Median C.I. : 66.22 to 85.28  
95% Wgt. Mean C.I. : 54.90 to 81.44  
95% Mean C.I. : 69.95 to 82.93

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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	1	70.00	70.00	70.00	00.00	100.00	70.00	70.00	N/A	184,000	128,800
01-JAN-17 To 31-MAR-17	3	60.13	62.47	67.71	08.38	92.26	56.08	71.19	N/A	638,667	432,455
01-APR-17 To 30-JUN-17	2	62.87	62.87	62.67	00.67	100.32	62.45	63.28	N/A	696,000	436,178
01-JUL-17 To 30-SEP-17											
01-OCT-17 To 31-DEC-17	1	90.38	90.38	90.38	00.00	100.00	90.38	90.38	N/A	400,000	361,529
01-JAN-18 To 31-MAR-18	4	90.89	93.13	89.00	08.74	104.64	81.51	109.24	N/A	343,406	305,622
01-APR-18 To 30-JUN-18	1	66.22	66.22	66.22	00.00	100.00	66.22	66.22	N/A	480,000	317,867
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18	2	63.45	63.45	66.13	10.24	95.95	56.95	69.94	N/A	417,663	276,202
01-JAN-19 To 31-MAR-19	8	81.51	78.76	59.65	17.53	132.04	38.05	111.73	38.05 to 111.73	628,100	374,667
01-APR-19 To 30-JUN-19	6	78.80	81.38	75.76	18.63	107.42	58.61	107.71	58.61 to 107.71	359,180	272,132
01-JUL-19 To 30-SEP-19	2	67.90	67.90	67.56	15.67	100.50	57.26	78.53	N/A	165,250	111,638
<u>Study Yrs</u>											
01-OCT-16 To 30-SEP-17	6	62.87	63.86	65.82	06.84	97.02	56.08	71.19	56.08 to 71.19	582,000	383,087
01-OCT-17 To 30-SEP-18	6	89.63	88.19	84.39	10.40	104.50	66.22	109.24	66.22 to 109.24	375,604	316,980
01-OCT-18 To 30-SEP-19	18	75.93	76.72	64.77	18.94	118.45	38.05	111.73	65.52 to 88.87	463,650	300,323
<u>Calendar Yrs</u>											
01-JAN-17 To 31-DEC-17	6	62.87	67.25	68.26	12.25	98.52	56.08	90.38	56.08 to 90.38	618,000	421,875
01-JAN-18 To 31-DEC-18	7	81.51	80.80	77.83	17.16	103.82	56.95	109.24	56.95 to 109.24	384,136	298,965
<u>ALL</u>	30	72.82	76.44	68.17	19.17	112.13	38.05	111.73	66.22 to 85.28	469,711	320,207

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	4	77.16	76.88	74.57	06.00	103.10	71.19	82.02	N/A	571,350	426,056
2	23	72.31	76.45	66.10	19.83	115.66	38.05	109.24	65.52 to 88.88	469,284	310,196
3	3	58.61	75.76	75.81	31.16	99.93	56.95	111.73	N/A	337,467	255,824
<u>ALL</u>	30	72.82	76.44	68.17	19.17	112.13	38.05	111.73	66.22 to 85.28	469,711	320,207

**48 Jefferson**  
**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 : 30  
 Total Sales Price : 14,091,328  
 Total Adj. Sales Price : 14,091,328  
 Total Assessed Value : 9,606,211  
 Avg. Adj. Sales Price : 469,711  
 Avg. Assessed Value : 320,207

MEDIAN : 73  
 WGT. MEAN : 68  
 MEAN : 76  
 COD : 19.17  
 PRD : 112.13

COV : 22.74  
 STD : 17.38  
 Avg. Abs. Dev : 13.96  
 MAX Sales Ratio : 111.73  
 MIN Sales Ratio : 38.05

95% Median C.I. : 66.22 to 85.28  
 95% Wgt. Mean C.I. : 54.90 to 81.44  
 95% Mean C.I. : 69.95 to 82.93

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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
<b>Irrigated</b>											
County	1	38.05	38.05	38.05	00.00	100.00	38.05	38.05	N/A	2,800,000	1,065,289
2	1	38.05	38.05	38.05	00.00	100.00	38.05	38.05	N/A	2,800,000	1,065,289
<b>Dry</b>											
County	1	56.08	56.08	56.08	00.00	100.00	56.08	56.08	N/A	236,000	132,344
2	1	56.08	56.08	56.08	00.00	100.00	56.08	56.08	N/A	236,000	132,344
<b>Grass</b>											
County	7	70.00	74.62	73.70	13.96	101.25	57.26	95.17	57.26 to 95.17	265,569	195,735
2	7	70.00	74.62	73.70	13.96	101.25	57.26	95.17	57.26 to 95.17	265,569	195,735
<b>ALL</b>	<b>30</b>	<b>72.82</b>	<b>76.44</b>	<b>68.17</b>	<b>19.17</b>	<b>112.13</b>	<b>38.05</b>	<b>111.73</b>	<b>66.22 to 85.28</b>	<b>469,711</b>	<b>320,207</b>

**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
<b>Irrigated</b>											
County	4	66.82	63.30	55.30	19.53	114.47	38.05	81.51	N/A	1,484,667	820,988
1	1	71.19	71.19	71.19	00.00	100.00	71.19	71.19	N/A	1,400,000	996,649
2	3	62.45	60.67	50.40	23.20	120.38	38.05	81.51	N/A	1,512,889	762,434
<b>Dry</b>											
County	5	88.87	86.43	85.44	22.20	101.16	56.08	111.73	N/A	377,365	322,415
2	4	77.55	80.10	79.75	24.44	100.44	56.08	109.24	N/A	387,857	309,331
3	1	111.73	111.73	111.73	00.00	100.00	111.73	111.73	N/A	335,400	374,750
<b>Grass</b>											
County	9	70.00	73.27	71.36	14.03	102.68	57.26	95.17	58.61 to 92.89	272,331	194,333
2	8	71.16	75.11	74.09	13.52	101.38	57.26	95.17	57.26 to 95.17	252,373	186,974
3	1	58.61	58.61	58.61	00.00	100.00	58.61	58.61	N/A	432,000	253,206
<b>ALL</b>	<b>30</b>	<b>72.82</b>	<b>76.44</b>	<b>68.17</b>	<b>19.17</b>	<b>112.13</b>	<b>38.05</b>	<b>111.73</b>	<b>66.22 to 85.28</b>	<b>469,711</b>	<b>320,207</b>

## Jefferson County 2020 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Jefferson	1	4430	6508	6474	4102	4095	n/a	4241	2547	<b>5370</b>
Fillmore	1	6500	6300	6200	6100	5899	5600	5400	5350	<b>6143</b>
Gage	1	5306	n/a	5065	5083	4393	n/a	3985	3985	<b>4775</b>
Saline	2	7400	7300	7050	7000	6700	0	5150	4640	<b>6874</b>
Thayer	1	6025	5875	5775	5625	5425	5275	5150	5150	<b>5688</b>
Jefferson	2	4404	5670	5462	3894	3885	n/a	2882	2540	<b>4585</b>
Gage	1	5306	n/a	5065	5083	4393	n/a	3985	3985	<b>4775</b>
Thayer	1	6025	5875	5775	5625	5425	5275	5150	5150	<b>5688</b>
Thayer	2	5900	5800	5575	5150	4950	4850	4750	4750	<b>5303</b>
Jefferson	3	4364	4929	4778	3942	2650	2650	2679	2399	<b>4033</b>
Gage	1	5306	n/a	5065	5083	4393	n/a	3985	3985	<b>4775</b>
Thayer	2	5900	5800	5575	5150	4950	4850	4750	4750	<b>5303</b>

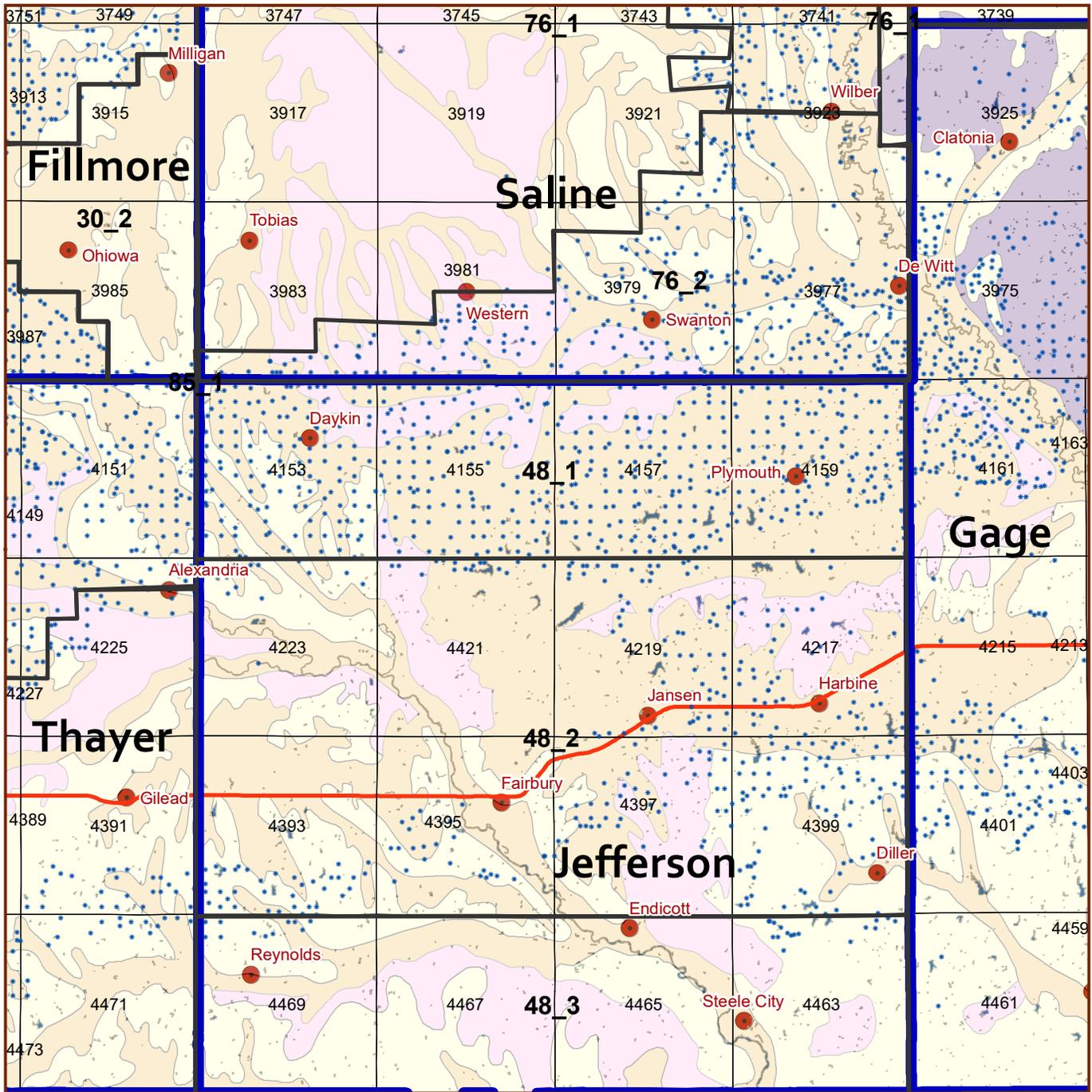
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Jefferson	1	3245	4773	4805	2620	n/a	2620	2732	1626	<b>3567</b>
Fillmore	1	3755	3650	3400	3400	3300	3100	3100	3000	<b>3451</b>
Gage	1	4000	4000	3610	3610	3040	n/a	2415	2415	<b>3141</b>
Saline	2	5600	5500	5100	5100	5000	3700	3600	2900	<b>4953</b>
Thayer	1	3350	3350	3175	3175	2850	2850	2700	2700	<b>3134</b>
Jefferson	2	3212	4068	3903	2484	1650	2434	1768	1627	<b>3143</b>
Gage	1	4000	4000	3610	3610	3040	n/a	2415	2415	<b>3141</b>
Thayer	1	3350	3350	3175	3175	2850	2850	2700	2700	<b>3134</b>
Thayer	2	3300	3300	3150	3150	2800	n/a	2675	2675	<b>3078</b>
Jefferson	3	3231	3575	3325	2522	1695	1702	1707	1524	<b>2690</b>
Gage	1	4000	4000	3610	3610	3040	n/a	2415	2415	<b>3141</b>
Thayer	2	3300	3300	3150	3150	2800	n/a	2675	2675	<b>3078</b>

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Jefferson	1	1579	1567	1600	1600	n/a	n/a	n/a	1600	<b>1586</b>
Fillmore	1	1500	1500	1400	n/a	n/a	1400	n/a	n/a	<b>1460</b>
Gage	1	2100	2100	2000	2000	1800	1800	n/a	1600	<b>2079</b>
Saline	2	1815	2096	2002	2000	1799	1800	1701	1600	<b>1743</b>
Thayer	1	1370	1370	1370	n/a	1370	1370	n/a	1370	<b>1370</b>
Jefferson	2	1610	1611	1612	1639	1625	1610	2485	1610	<b>1616</b>
Gage	1	2100	2100	2000	2000	1800	1800	n/a	1600	<b>2079</b>
Thayer	1	1370	1370	1370	n/a	1370	1370	n/a	1370	<b>1370</b>
Thayer	2	1370	1370	1370	1370	1370	1370	n/a	1370	<b>1370</b>
Jefferson	3	1499	1474	1480	1458	n/a	1445	n/a	1445	<b>1479</b>
Gage	1	2100	2100	2000	2000	1800	1800	n/a	1600	<b>2079</b>
Thayer	2	1370	1370	1370	1370	1370	1370	n/a	1370	<b>1370</b>

County	Mkt Area	CRP	TIMBER	WASTE
Jefferson	1	n/a	618	200
Fillmore	1	1428	n/a	390
Gage	1	3375	1000	200
Saline	2	2550	600	100
Thayer	1	2341	500	200
Jefferson	2	n/a	861	200
Gage	1	3375	1000	200
Thayer	1	2341	500	200
Thayer	2	2349	500	200
Jefferson	3	n/a	652	200
Gage	1	3375	1000	200
Thayer	2	2349	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.

# JEFFERSON COUNTY



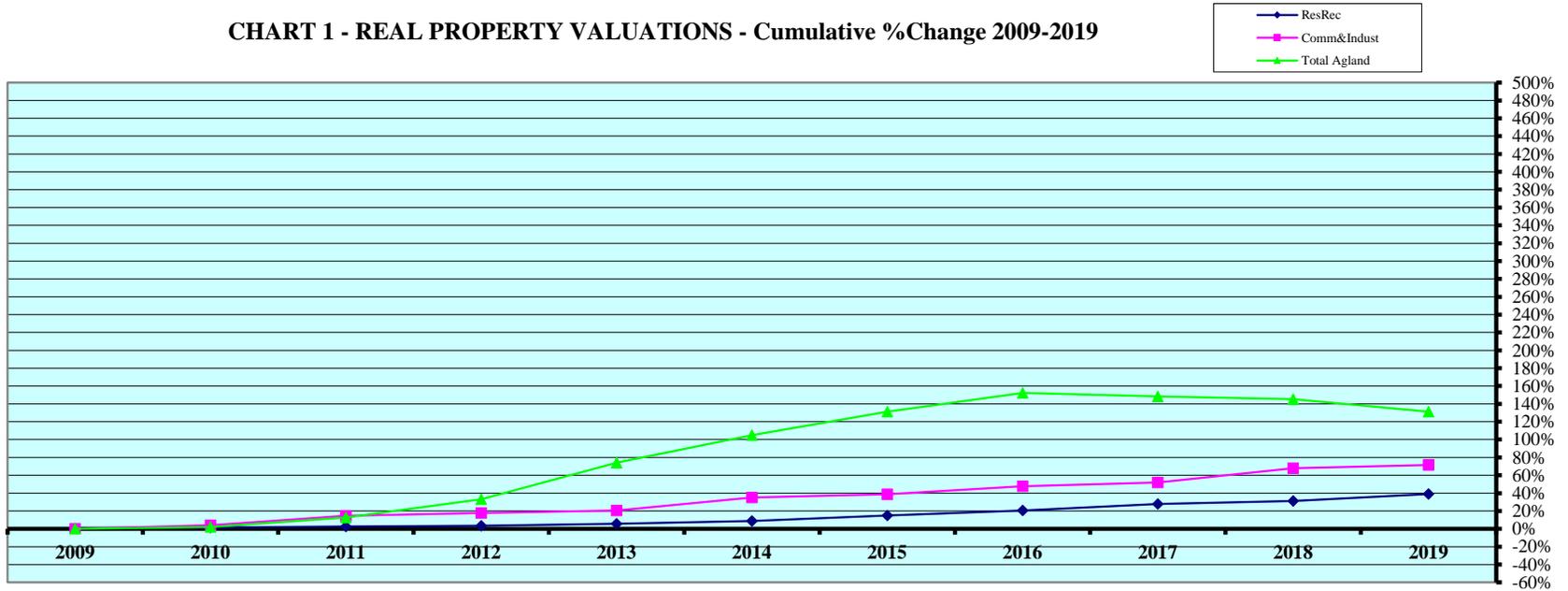
**Legend**

- 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 <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	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	164,346,653	--	--	--	49,537,051	--	--	--	490,973,630	--	--	--
2010	166,989,591	2,642,938	1.61%	1.61%	51,501,205	1,964,154	3.97%	3.97%	500,332,516	9,358,886	1.91%	1.91%
2011	168,710,649	1,721,058	1.03%	2.66%	56,771,251	5,270,046	10.23%	14.60%	552,933,015	52,600,499	10.51%	12.62%
2012	169,830,902	1,120,253	0.66%	3.34%	58,309,184	1,537,933	2.71%	17.71%	653,023,367	100,090,352	18.10%	33.01%
2013	173,443,914	3,613,012	2.13%	5.54%	59,740,811	1,431,627	2.46%	20.60%	854,559,587	201,536,220	30.86%	74.05%
2014	178,558,445	5,114,531	2.95%	8.65%	66,866,350	7,125,539	11.93%	34.98%	1,006,040,951	151,481,364	17.73%	104.91%
2015	188,983,728	10,425,283	5.84%	14.99%	68,726,161	1,859,811	2.78%	38.74%	1,135,150,470	129,109,519	12.83%	131.20%
2016	197,928,546	8,944,818	4.73%	20.43%	73,200,415	4,474,254	6.51%	47.77%	1,238,408,745	103,258,275	9.10%	152.24%
2017	210,009,984	12,081,438	6.10%	27.78%	75,293,928	2,093,513	2.86%	52.00%	1,219,860,408	-18,548,337	-1.50%	148.46%
2018	215,620,839	5,610,855	2.67%	31.20%	83,160,095	7,866,167	10.45%	67.87%	1,203,519,888	-16,340,520	-1.34%	145.13%
2019	228,398,828	12,777,989	5.93%	38.97%	84,962,581	1,802,486	2.17%	71.51%	1,136,001,165	-67,518,723	-5.61%	131.38%

Rate Annual %chg: Residential & Recreational **3.35%** Commercial & Industrial **5.54%** Agricultural Land **8.75%**

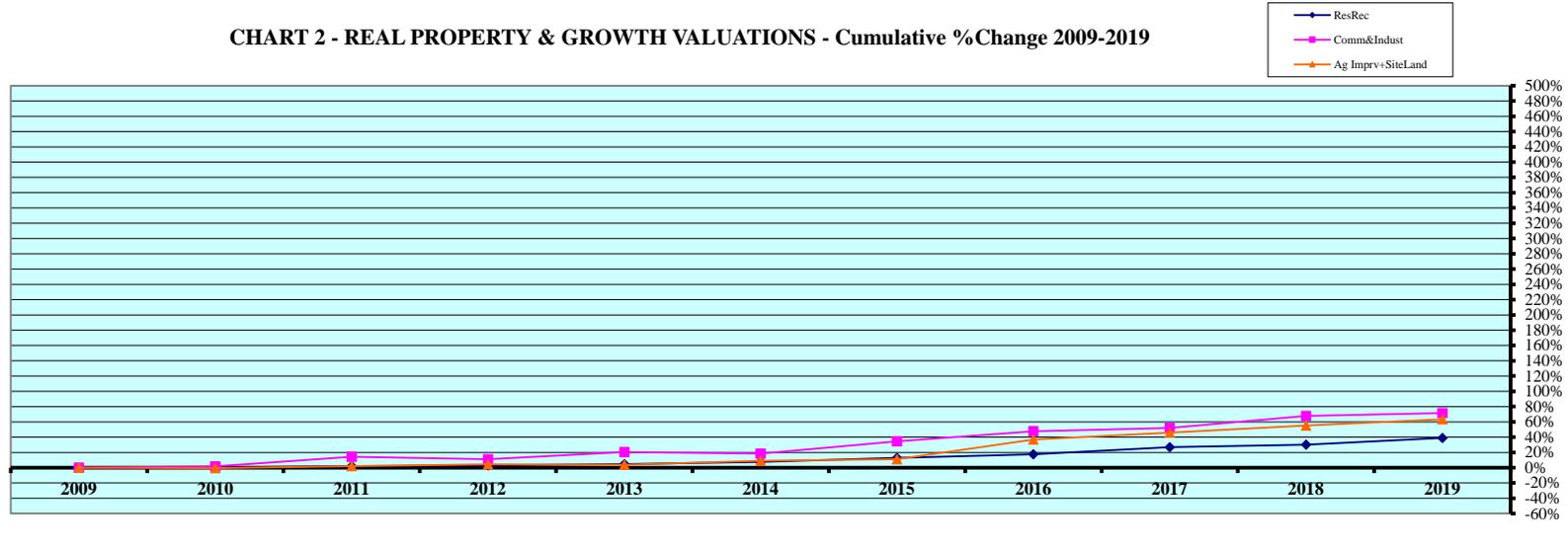
Cnty# **48**  
County **JEFFERSON**

**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 <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>					
	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	164,346,653	1,173,445	0.71%	163,173,208	--	--	49,537,051	706,529	1.43%	48,830,522	--	--
2010	166,989,591	2,358,122	1.41%	164,631,469	0.17%	0.17%	51,501,205	1,152,657	2.24%	50,348,548	1.64%	1.64%
2011	168,710,649	876,784	0.52%	167,833,865	0.51%	2.12%	56,771,251	120,241	0.21%	56,651,010	10.00%	14.36%
2012	169,830,902	622,344	0.37%	169,208,558	0.30%	2.96%	58,309,184	3,323,690	5.70%	54,985,494	-3.15%	11.00%
2013	173,443,914	1,358,278	0.78%	172,085,636	1.33%	4.71%	59,740,811	0	0.00%	59,740,811	2.46%	20.60%
2014	178,558,445	1,585,202	0.89%	176,973,243	2.03%	7.68%	66,866,350	8,166,039	12.21%	58,700,311	-1.74%	18.50%
2015	188,983,728	3,437,385	1.82%	185,546,343	3.91%	12.90%	68,726,161	2,061,850	3.00%	66,664,311	-0.30%	34.57%
2016	197,928,546	4,535,508	2.29%	193,393,038	2.33%	17.67%	73,200,415	0	0.00%	73,200,415	6.51%	47.77%
2017	210,009,984	1,311,249	0.62%	208,698,735	5.44%	26.99%	75,293,928	0	0.00%	75,293,928	2.86%	52.00%
2018	215,620,839	1,621,859	0.75%	213,998,980	1.90%	30.21%	83,160,095	27,278	0.03%	83,132,817	10.41%	67.82%
2019	228,398,828	0	0.00%	228,398,828	5.93%	38.97%	84,962,581	0	0.00%	84,962,581	2.17%	71.51%
Rate Ann%chg	3.35%			2.39%			5.54%			C & I w/o growth 3.09%		

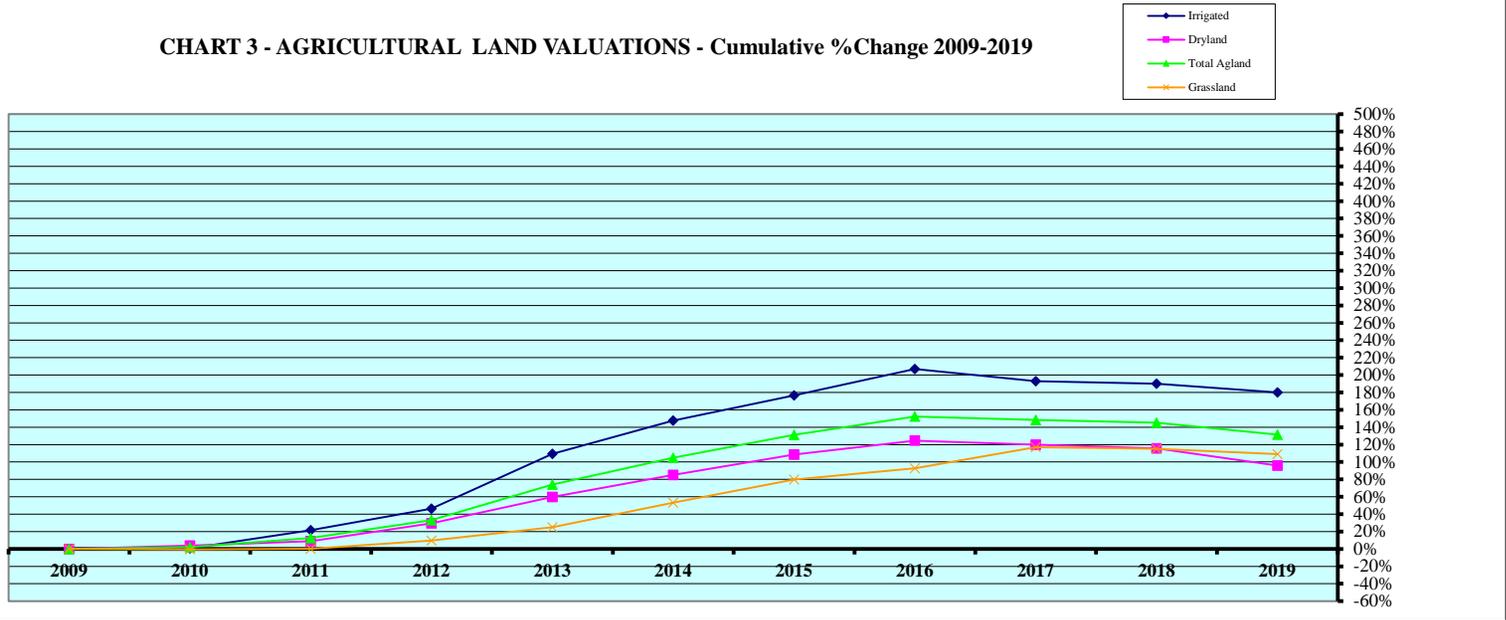
Tax Year	Ag Improvements & Site Land <sup>(1)</sup>				% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agric. Dwelling & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value				
2009	46,249,338	30,323,364	76,572,702	1,810,408	2.36%	74,762,294	--	--
2010	46,569,522	32,254,188	78,823,710	2,721,689	3.45%	76,102,021	-0.61%	-0.61%
2011	46,044,174	34,172,173	80,216,347	1,989,274	2.48%	78,227,073	-0.76%	2.16%
2012	46,395,220	35,848,859	82,244,079	2,409,361	2.93%	79,834,718	-0.48%	4.26%
2013	44,911,355	38,393,897	83,305,252	3,709,049	4.45%	79,596,203	-3.22%	3.95%
2014	45,632,079	40,728,699	86,360,778	2,771,470	3.21%	83,589,308	0.34%	9.16%
2015	46,814,529	44,195,850	91,010,379	5,878,075	6.46%	85,132,304	-1.42%	11.18%
2016	49,488,899	59,213,498	108,702,397	4,001,976	3.68%	104,700,421	15.04%	36.73%
2017	52,829,543	65,362,360	118,191,903	6,489,310	5.49%	111,702,593	2.76%	45.88%
2018	53,620,475	66,406,588	120,027,063	1,255,384	1.05%	118,771,679	0.49%	55.11%
2019	55,343,457	77,511,757	132,855,214	7,805,173	5.87%	125,050,041	4.18%	63.31%
Rate Ann%chg	1.81%	9.84%	5.66%	Ag Imprv+Site w/o growth		1.63%		

(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# 48  
County JEFFERSON

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	195,517,650	--	--	--	217,309,565	--	--	--	77,503,812	--	--	--
2010	196,855,265	1,337,615	0.68%	0.68%	225,699,717	8,390,152	3.86%	3.86%	77,052,685	-451,127	-0.58%	-0.58%
2011	237,723,129	40,867,864	20.76%	21.59%	236,717,605	11,017,888	4.88%	8.93%	77,691,739	639,054	0.83%	0.24%
2012	286,020,111	48,296,982	20.32%	46.29%	281,142,125	44,424,520	18.77%	29.37%	84,999,257	7,307,518	9.41%	9.67%
2013	409,345,528	123,325,417	43.12%	109.37%	347,000,973	65,858,848	23.43%	59.68%	96,875,092	11,875,835	13.97%	24.99%
2014	483,909,431	74,563,903	18.22%	147.50%	402,119,729	55,118,756	15.88%	85.04%	118,631,272	21,756,180	22.46%	53.07%
2015	540,940,862	57,031,431	11.79%	176.67%	452,998,724	50,878,995	12.65%	108.46%	139,339,377	20,708,105	17.46%	79.78%
2016	600,075,926	59,135,064	10.93%	206.92%	487,859,993	34,861,269	7.70%	124.50%	149,345,629	10,006,252	7.18%	92.69%
2017	572,832,170	-27,243,756	-4.54%	192.98%	477,742,372	-10,117,621	-2.07%	119.84%	168,175,319	18,829,690	12.61%	116.99%
2018	566,902,872	-5,929,298	-1.04%	189.95%	468,777,307	-8,965,065	-1.88%	115.72%	166,796,868	-1,378,451	-0.82%	115.21%
2019	547,351,801	-19,551,071	-3.45%	179.95%	425,612,384	-43,164,923	-9.21%	95.86%	162,114,812	-4,682,056	-2.81%	109.17%

Rate Ann.%chg: Irrigated **10.84%** Dryland **6.95%** Grassland **7.66%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2009	642,603	--	--	--	0	--	--	--	490,973,630	--	--	--
2010	724,849	82,246	12.80%	12.80%	0	0	--	--	500,332,516	9,358,886	1.91%	1.91%
2011	800,542	75,693	10.44%	24.58%	0	0	--	--	552,933,015	52,600,499	10.51%	12.62%
2012	861,874	61,332	7.66%	34.12%	0	0	--	--	653,023,367	100,090,352	18.10%	33.01%
2013	882,704	20,830	2.42%	37.36%	455,290	455,290	--	--	854,559,587	201,536,220	30.86%	74.05%
2014	930,979	48,275	5.47%	44.88%	449,540	-5,750	-1.26%	--	1,006,040,951	151,481,364	17.73%	104.91%
2015	1,126,238	195,259	20.97%	75.26%	745,269	295,729	65.78%	--	1,135,150,470	129,109,519	12.83%	131.20%
2016	1,096,747	-29,491	-2.62%	70.67%	30,450	-714,819	-95.91%	--	1,238,408,745	103,258,275	9.10%	152.24%
2017	1,080,097	-16,650	-1.52%	68.08%	30,450	0	0.00%	--	1,219,860,408	-18,548,337	-1.50%	148.46%
2018	1,012,391	-67,706	-6.27%	57.55%	30,450	0	0.00%	--	1,203,519,888	-16,340,520	-1.34%	145.13%
2019	891,718	-120,673	-11.92%	38.77%	30,450	0	0.00%	--	1,136,001,165	-67,518,723	-5.61%	131.38%

Cnty# **48**  
County **JEFFERSON**

Rate Ann.%chg: Total Agric Land **8.75%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2009-2019 (from County Abstract Reports)<sup>(1)</sup>

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	195,507,611	78,632	2,486			217,337,133	149,482	1,454			77,469,219	105,355	735		
2010	196,588,604	79,544	2,471	-0.60%	-0.60%	225,870,075	148,681	1,519	4.49%	4.49%	77,043,719	105,038	733	-0.25%	-0.25%
2011	237,396,947	80,887	2,935	18.75%	18.04%	236,959,674	147,421	1,607	5.81%	10.55%	77,665,273	104,841	741	1.00%	0.75%
2012	280,876,839	81,557	3,444	17.34%	38.51%	283,530,162	147,148	1,927	19.88%	32.53%	85,213,744	104,471	816	10.11%	10.93%
2013	399,790,932	84,602	4,726	37.21%	90.06%	352,228,156	144,846	2,432	26.20%	67.25%	97,148,379	104,076	933	14.44%	26.94%
2014	468,590,825	87,206	5,373	13.71%	116.11%	410,717,881	143,184	2,868	17.96%	97.29%	119,226,998	103,552	1,151	23.35%	56.58%
2015	541,012,316	94,751	5,710	6.26%	129.64%	452,779,590	136,384	3,320	15.74%	128.34%	139,256,475	102,875	1,354	17.57%	84.09%
2016	594,442,123	95,729	6,210	8.75%	149.75%	492,193,699	135,706	3,627	9.25%	149.46%	149,206,046	102,598	1,454	7.43%	97.78%
2017	573,913,371	97,697	5,874	-5.40%	136.27%	477,411,996	133,119	3,586	-1.12%	146.67%	166,674,324	102,987	1,618	11.29%	120.10%
2018	563,402,087	97,789	5,761	-1.92%	131.72%	471,047,016	132,231	3,562	-0.67%	145.01%	166,274,375	104,382	1,593	-1.57%	116.63%
2019	545,914,061	98,650	5,534	-3.95%	122.57%	426,728,549	131,192	3,253	-8.69%	123.72%	161,817,226	104,963	1,542	-3.22%	109.66%

Rate Annual %chg Average Value/Acre: 8.33%

8.39%

7.68%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	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	649,308	5,645	115			30,450	61	500			490,993,721	339,175	1,448		
2010	720,253	5,540	130	13.02%	13.02%	30,450	61	500	0.00%	0.00%	500,253,101	338,864	1,476	1.98%	1.98%
2011	795,483	5,485	145	11.56%	26.08%	30,450	61	500	0.00%	0.00%	552,847,827	338,695	1,632	10.57%	12.76%
2012	874,194	5,464	160	10.32%	39.10%	30,450	61	500	0.00%	0.00%	650,525,389	338,701	1,921	17.67%	32.68%
2013	895,245	5,266	170	6.25%	47.79%	30,450	61	500	0.00%	0.00%	850,093,162	338,852	2,509	30.62%	73.30%
2014	944,266	5,103	185	8.84%	60.85%	30,450	61	500	0.00%	0.00%	999,510,420	339,106	2,947	17.49%	103.61%
2015	1,142,143	4,966	230	24.31%	99.95%	30,450	61	500	0.00%	0.00%	1,134,220,974	339,037	3,345	13.50%	131.10%
2016	1,094,999	4,761	230	0.00%	99.95%	30,450	61	500	0.00%	0.00%	1,236,967,317	338,856	3,650	9.12%	152.17%
2017	1,054,026	4,684	225	-2.16%	95.63%	30,450	61	500	0.00%	0.00%	1,219,084,167	338,547	3,601	-1.36%	148.75%
2018	1,017,471	4,625	220	-2.23%	91.26%	30,450	61	500	0.00%	0.00%	1,201,771,399	339,088	3,544	-1.58%	144.83%
2019	907,405	4,426	205	-6.81%	78.24%	30,450	61	500	0.00%	0.00%	1,135,397,691	339,291	3,346	-5.58%	131.17%

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JEFFERSON

Rate Annual %chg Average Value/Acre: 8.74%

(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
7,547	JEFFERSON	90,174,390	113,886,537	101,511,136	227,123,374	71,949,189	13,013,392	1,275,454	1,136,001,165	55,343,457	77,511,757	0	1,887,789,851
cnty sector/value % of total value:		4.78%	6.03%	5.38%	12.03%	3.81%	0.69%	0.07%	60.18%	2.93%	4.11%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
166	DAYKIN	339,626	184,650	55,800	4,989,627	5,553,625	0	0	0	0	0	0	11,123,328
2.20%	%sector of county sector	0.38%	0.16%	0.05%	2.20%	7.72%							0.59%
	%sector of municipality	3.05%	1.66%	0.50%	44.86%	49.93%							100.00%
260	DILLER	3,098,590	1,002,046	29,652	6,882,356	1,790,999	0	0	0	0	0	0	12,803,643
3.45%	%sector of county sector	3.44%	0.88%	0.03%	3.03%	2.49%							0.68%
	%sector of municipality	24.20%	7.83%	0.23%	53.75%	13.99%							100.00%
132	ENDICOTT	68,339	529,828	2,466,960	3,370,046	80,371	0	0	0	0	0	0	6,515,544
1.75%	%sector of county sector	0.08%	0.47%	2.43%	1.48%	0.11%							0.35%
	%sector of municipality	1.05%	8.13%	37.86%	51.72%	1.23%							100.00%
3,942	FAIRBURY	9,321,888	2,279,732	3,216,421	90,575,835	28,917,772	2,509,361	0	0	0	0	0	136,821,009
52.23%	%sector of county sector	10.34%	2.00%	3.17%	39.88%	40.19%	19.28%						7.25%
	%sector of municipality	6.81%	1.67%	2.35%	66.20%	21.14%	1.83%						100.00%
49	HARBINE	415,094	121,030	3,581	1,333,020	201,786	0	0	0	0	0	0	2,074,511
0.65%	%sector of county sector	0.46%	0.11%	0.00%	0.59%	0.28%							0.11%
	%sector of municipality	20.01%	5.83%	0.17%	64.26%	9.73%							100.00%
118	JANSEN	165,806	114,690	244,151	2,320,315	14,504,157	0	0	110,342	0	0	0	17,459,461
1.56%	%sector of county sector	0.18%	0.10%	0.24%	1.02%	20.16%			0.01%				0.92%
	%sector of municipality	0.95%	0.66%	1.40%	13.29%	83.07%			0.63%				100.00%
409	PLYMOUTH	922,125	315,305	544,434	13,307,915	10,697,644	585,907	0	0	0	0	0	26,373,330
5.42%	%sector of county sector	1.02%	0.28%	0.54%	5.86%	14.87%	4.50%						1.40%
	%sector of municipality	3.50%	1.20%	2.06%	50.46%	40.56%	2.22%						100.00%
69	REYNOLDS	153,593	104,511	24,879	1,455,436	1,373,759	0	0	0	0	0	0	3,112,178
0.91%	%sector of county sector	0.17%	0.09%	0.02%	0.64%	1.91%							0.16%
	%sector of municipality	4.94%	3.36%	0.80%	46.77%	44.14%							100.00%
61	STEELE CITY	40,230	266,001	1,125,453	1,231,351	47,481	0	565	0	0	0	0	2,711,081
0.81%	%sector of county sector	0.04%	0.23%	1.11%	0.54%	0.07%		0.04%					0.14%
	%sector of municipality	1.48%	9.81%	41.51%	45.42%	1.75%		0.02%					100.00%
5,206	Total Municipalities	14,525,291	4,917,793	7,711,331	125,465,901	63,167,594	3,095,268	565	110,342	0	0	0	218,994,085
68.98%	%all municip.sectors of cnty	16.11%	4.32%	7.60%	55.24%	87.79%	23.79%	0.04%	0.01%				11.60%

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

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 7,696</b>	<b>Value : 1,517,711,741</b>	<b>Growth 9,298,451</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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**Schedule I : Non-Agricultural Records**

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	440	1,288,578	37	705,174	665	10,856,784	1,142	12,850,536	
<b>02. Res Improve Land</b>	2,447	7,352,314	61	1,694,241	485	10,956,157	2,993	20,002,712	
<b>03. Res Improvements</b>	2,448	117,302,833	62	11,788,911	549	68,511,545	3,059	197,603,289	
<b>04. Res Total</b>	2,888	125,943,725	99	14,188,326	1,214	90,324,486	4,201	230,456,537	2,930,514
<b>% of Res Total</b>	68.75	54.65	2.36	6.16	28.90	39.19	54.59	15.18	31.52
<b>05. Com UnImp Land</b>	64	595,224	1	4,095	17	602,281	82	1,201,600	
<b>06. Com Improve Land</b>	346	4,048,802	0	0	34	829,408	380	4,878,210	
<b>07. Com Improvements</b>	351	58,843,977	0	0	74	14,194,220	425	73,038,197	
<b>08. Com Total</b>	415	63,488,003	1	4,095	91	15,625,909	507	79,118,007	777,726
<b>% of Com Total</b>	81.85	80.24	0.20	0.01	17.95	19.75	6.59	5.21	8.36
<b>09. Ind UnImp Land</b>	7	16,795	1	4,944	3	47,696	11	69,435	
<b>10. Ind Improve Land</b>	8	141,396	1	125,017	6	162,985	15	429,398	
<b>11. Ind Improvements</b>	8	2,937,077	1	809,398	6	8,768,084	15	12,514,559	
<b>12. Ind Total</b>	15	3,095,268	2	939,359	9	8,978,765	26	13,013,392	0
<b>% of Ind Total</b>	57.69	23.79	7.69	7.22	34.62	69.00	0.34	0.86	0.00
<b>13. Rec UnImp Land</b>	1	565	0	0	5	296,593	6	297,158	
<b>14. Rec Improve Land</b>	0	0	0	0	4	463,685	4	463,685	
<b>15. Rec Improvements</b>	0	0	0	0	4	530,121	4	530,121	
<b>16. Rec Total</b>	1	565	0	0	9	1,290,399	10	1,290,964	0
<b>% of Rec Total</b>	10.00	0.04	0.00	0.00	90.00	99.96	0.13	0.09	0.00
<b>Res &amp; Rec Total</b>	2,889	125,944,290	99	14,188,326	1,223	91,614,885	4,211	231,747,501	2,930,514
<b>% of Res &amp; Rec Total</b>	68.61	54.35	2.35	6.12	29.04	39.53	54.72	15.27	31.52
<b>Com &amp; Ind Total</b>	430	66,583,271	3	943,454	100	24,604,674	533	92,131,399	777,726
<b>% of Com &amp; Ind Total</b>	80.68	72.27	0.56	1.02	18.76	26.71	6.93	6.07	8.36
<b>17. Taxable Total</b>	3,319	192,527,561	102	15,131,780	1,323	116,219,559	4,744	323,878,900	3,708,240
<b>% of Taxable Total</b>	69.96	59.44	2.15	4.67	27.89	35.88	61.64	21.34	39.88

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	7	56,912	1,350,929	0	0	0
19. Commercial	5	341,077	3,250,756	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	7	56,912	1,350,929
19. Commercial	0	0	0	5	341,077	3,250,756
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				12	397,989	4,601,685

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	271	17	100	388

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	19,231	1	24,296	2,104	749,649,561	2,106	749,693,088
28. Ag-Improved Land	0	0	0	0	793	332,732,528	793	332,732,528
29. Ag Improvements	0	0	1	45,311	845	111,361,914	846	111,407,225

30. Ag Total					2,952	1,193,832,841
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	1	0.00	45,311	
38. FarmSite Total							
39. Road & Ditches	1	0.25	0	1	0.20	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	22	22.00	506,000	22	22.00	506,000	
32. HomeSite Improv Land	471	477.47	10,980,660	471	477.47	10,980,660	
33. HomeSite Improvements	497	0.00	44,551,853	497	0.00	44,551,853	106,984
34. HomeSite Total				<b>519</b>	<b>499.47</b>	<b>56,038,513</b>	
35. FarmSite UnImp Land	187	744.37	1,487,173	187	744.37	1,487,173	
36. FarmSite Improv Land	742	2,711.33	9,656,025	742	2,711.33	9,656,025	
37. FarmSite Improvements	817	0.00	66,810,061	818	0.00	66,855,372	5,483,227
38. FarmSite Total				<b>1,005</b>	<b>3,455.70</b>	<b>77,998,570</b>	
39. Road & Ditches	2,454	6,547.24	0	2,456	6,547.69	0	
40. Other- Non Ag Use	3	21.60	32,400	3	21.60	32,400	
41. Total Section VI				<b>1,524</b>	<b>10,524.46</b>	<b>134,069,483</b>	<b>5,590,211</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	26	2,501.45	4,719,923	26	2,501.45	4,719,923

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	1,501.13	2.65%	6,650,006	2.19%	4,430.00
46. 1A	11,476.16	20.28%	74,684,349	24.57%	6,507.78
47. 2A1	19,261.07	34.03%	124,691,695	41.03%	6,473.77
48. 2A	15,232.43	26.91%	62,480,557	20.56%	4,101.81
49. 3A1	2,378.77	4.20%	9,741,105	3.21%	4,095.02
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	5,011.40	8.85%	21,255,176	6.99%	4,241.36
52. 4A	1,737.29	3.07%	4,424,224	1.46%	2,546.62
<b>53. Total</b>	<b>56,598.25</b>	<b>100.00%</b>	<b>303,927,112</b>	<b>100.00%</b>	<b>5,369.90</b>
<b>Dry</b>					
54. 1D1	538.77	2.76%	1,748,321	2.51%	3,245.02
55. 1D	3,926.92	20.11%	18,742,260	26.91%	4,772.76
56. 2D1	4,582.44	23.47%	22,017,967	31.62%	4,804.86
57. 2D	7,634.79	39.11%	20,003,150	28.73%	2,620.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	178.91	0.92%	468,744	0.67%	2,620.00
60. 4D1	2,106.01	10.79%	5,752,656	8.26%	2,731.54
61. 4D	554.95	2.84%	902,444	1.30%	1,626.17
<b>62. Total</b>	<b>19,522.79</b>	<b>100.00%</b>	<b>69,635,542</b>	<b>100.00%</b>	<b>3,566.88</b>
<b>Grass</b>					
63. 1G1	3,523.14	33.65%	5,394,395	35.32%	1,531.13
64. 1G	2,072.61	19.80%	2,887,617	18.91%	1,393.23
65. 2G1	4,319.29	41.26%	6,535,536	42.79%	1,513.10
66. 2G	526.91	5.03%	410,744	2.69%	779.53
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	27.50	0.26%	44,000	0.29%	1,600.00
<b>71. Total</b>	<b>10,469.45</b>	<b>100.00%</b>	<b>15,272,292</b>	<b>100.00%</b>	<b>1,458.75</b>
<hr/>					
<b>Irrigated Total</b>	<b>56,598.25</b>	<b>64.86%</b>	<b>303,927,112</b>	<b>78.14%</b>	<b>5,369.90</b>
<b>Dry Total</b>	<b>19,522.79</b>	<b>22.37%</b>	<b>69,635,542</b>	<b>17.90%</b>	<b>3,566.88</b>
<b>Grass Total</b>	<b>10,469.45</b>	<b>12.00%</b>	<b>15,272,292</b>	<b>3.93%</b>	<b>1,458.75</b>
72. Waste	667.97	0.77%	133,594	0.03%	200.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>87,258.46</b>	<b>100.00%</b>	<b>388,968,540</b>	<b>100.00%</b>	<b>4,457.66</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,438.51	3.69%	6,334,813	3.55%	4,403.73
46. 1A	8,429.20	21.64%	47,796,155	26.75%	5,670.31
47. 2A1	10,250.59	26.31%	55,990,194	31.34%	5,462.14
48. 2A	11,347.72	29.13%	44,190,895	24.74%	3,894.25
49. 3A1	2,959.05	7.60%	11,495,949	6.43%	3,885.01
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	3,870.54	9.93%	11,155,935	6.24%	2,882.27
52. 4A	664.80	1.71%	1,688,592	0.95%	2,540.00
<b>53. Total</b>	<b>38,960.41</b>	<b>100.00%</b>	<b>178,652,533</b>	<b>100.00%</b>	<b>4,585.49</b>
<b>Dry</b>					
54. 1D1	3,533.99	4.31%	11,351,501	4.41%	3,212.09
55. 1D	18,841.62	22.98%	76,644,801	29.74%	4,067.85
56. 2D1	19,341.43	23.59%	75,490,456	29.30%	3,903.04
57. 2D	31,184.91	38.04%	77,477,438	30.07%	2,484.45
58. 3D1	8.10	0.01%	13,365	0.01%	1,650.00
59. 3D	1,380.21	1.68%	3,359,234	1.30%	2,433.86
60. 4D1	5,862.53	7.15%	10,365,707	4.02%	1,768.13
61. 4D	1,830.18	2.23%	2,977,636	1.16%	1,626.96
<b>62. Total</b>	<b>81,982.97</b>	<b>100.00%</b>	<b>257,680,138</b>	<b>100.00%</b>	<b>3,143.09</b>
<b>Grass</b>					
63. 1G1	12,085.04	28.80%	19,155,986	29.48%	1,585.10
64. 1G	8,314.24	19.81%	12,313,897	18.95%	1,481.06
65. 2G1	19,066.89	45.44%	29,753,653	45.79%	1,560.49
66. 2G	1,262.95	3.01%	1,642,359	2.53%	1,300.41
67. 3G1	5.10	0.01%	8,288	0.01%	1,625.10
68. 3G	56.20	0.13%	90,482	0.14%	1,610.00
69. 4G1	159.10	0.38%	395,367	0.61%	2,485.02
70. 4G	1,010.86	2.41%	1,619,172	2.49%	1,601.78
<b>71. Total</b>	<b>41,960.38</b>	<b>100.00%</b>	<b>64,979,204</b>	<b>100.00%</b>	<b>1,548.58</b>
<b>Irrigated Total</b>					
	38,960.41	23.52%	178,652,533	35.60%	4,585.49
<b>Dry Total</b>					
	81,982.97	49.48%	257,680,138	51.34%	3,143.09
<b>Grass Total</b>					
	41,960.38	25.33%	64,979,204	12.95%	1,548.58
72. Waste	2,770.12	1.67%	554,024	0.11%	200.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>165,673.88</b>	<b>100.00%</b>	<b>501,865,899</b>	<b>100.00%</b>	<b>3,029.24</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	522.60	14.37%	2,280,620	15.55%	4,363.99
46. 1A	494.53	13.60%	2,437,660	16.62%	4,929.25
47. 2A1	786.54	21.63%	3,758,418	25.63%	4,778.42
48. 2A	1,058.06	29.10%	4,170,910	28.44%	3,942.04
49. 3A1	1.60	0.04%	4,240	0.03%	2,650.00
50. 3A	7.20	0.20%	19,080	0.13%	2,650.00
51. 4A1	559.93	15.40%	1,500,065	10.23%	2,679.02
52. 4A	206.00	5.66%	494,114	3.37%	2,398.61
<b>53. Total</b>	<b>3,636.46</b>	<b>100.00%</b>	<b>14,665,107</b>	<b>100.00%</b>	<b>4,032.80</b>
<b>Dry</b>					
54. 1D1	2,687.48	9.27%	8,683,772	11.13%	3,231.20
55. 1D	4,915.68	16.95%	17,573,696	22.53%	3,575.03
56. 2D1	4,502.48	15.52%	14,971,644	19.19%	3,325.20
57. 2D	10,036.56	34.60%	25,311,791	32.44%	2,521.96
58. 3D1	482.77	1.66%	818,311	1.05%	1,695.03
59. 3D	1,189.74	4.10%	2,024,554	2.60%	1,701.68
60. 4D1	3,948.90	13.61%	6,740,849	8.64%	1,707.02
61. 4D	1,241.60	4.28%	1,892,127	2.43%	1,523.94
<b>62. Total</b>	<b>29,005.21</b>	<b>100.00%</b>	<b>78,016,744</b>	<b>100.00%</b>	<b>2,689.75</b>
<b>Grass</b>					
63. 1G1	15,247.43	28.90%	22,175,074	29.17%	1,454.35
64. 1G	4,312.50	8.17%	6,199,820	8.16%	1,437.64
65. 2G1	21,659.03	41.05%	31,353,682	41.24%	1,447.60
66. 2G	7,031.26	13.33%	9,830,739	12.93%	1,398.15
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	4,304.60	8.16%	6,163,024	8.11%	1,431.73
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	207.05	0.39%	296,869	0.39%	1,433.80
<b>71. Total</b>	<b>52,761.87</b>	<b>100.00%</b>	<b>76,019,208</b>	<b>100.00%</b>	<b>1,440.80</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>3,636.46</b>	<b>4.21%</b>	<b>14,665,107</b>	<b>8.68%</b>	<b>4,032.80</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>29,005.21</b>	<b>33.55%</b>	<b>78,016,744</b>	<b>46.18%</b>	<b>2,689.75</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>52,761.87</b>	<b>61.03%</b>	<b>76,019,208</b>	<b>45.00%</b>	<b>1,440.80</b>
72. Waste	987.05	1.14%	197,410	0.12%	200.00
73. Other	60.90	0.07%	30,450	0.02%	500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>86,451.49</b>	<b>100.00%</b>	<b>168,928,919</b>	<b>100.00%</b>	<b>1,954.03</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	0.00	0	99,195.12	497,244,752	99,195.12	497,244,752
<b>77. Dry Land</b>	4.00	9,940	10.30	21,881	130,496.67	405,300,603	130,510.97	405,332,424
<b>78. Grass</b>	5.77	9,291	1.50	2,415	105,184.43	156,258,998	105,191.70	156,270,704
<b>79. Waste</b>	0.00	0	0.00	0	4,425.14	885,028	4,425.14	885,028
<b>80. Other</b>	0.00	0	0.00	0	60.90	30,450	60.90	30,450
<b>81. Exempt</b>	0.00	0	0.00	0	0.00	0	0.00	0
<b>82. Total</b>	<b>9.77</b>	<b>19,231</b>	<b>11.80</b>	<b>24,296</b>	<b>339,362.26</b>	<b>1,059,719,831</b>	<b>339,383.83</b>	<b>1,059,763,358</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	99,195.12	29.23%	497,244,752	46.92%	5,012.79
<b>Dry Land</b>	130,510.97	38.46%	405,332,424	38.25%	3,105.73
<b>Grass</b>	105,191.70	30.99%	156,270,704	14.75%	1,485.58
<b>Waste</b>	4,425.14	1.30%	885,028	0.08%	200.00
<b>Other</b>	60.90	0.02%	30,450	0.00%	500.00
<b>Exempt</b>	0.00	0.00%	0	0.00%	0.00
<b>Total</b>	<b>339,383.83</b>	<b>100.00%</b>	<b>1,059,763,358</b>	<b>100.00%</b>	<b>3,122.61</b>

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 Ag Parcel	29	750,201	25	558,440	27	3,144,414	56	4,453,055	367,870
83.2 Commercial	1	2,938	0	0	0	0	1	2,938	0
83.3 Daykin	14	24,308	89	86,952	89	5,079,575	103	5,190,835	170,661
83.4 Diller	26	67,726	128	178,737	128	6,648,159	154	6,894,622	0
83.5 Endicott	40	242,312	81	171,908	85	2,989,155	125	3,403,375	30,387
83.6 Fairbury; Nbhd1	67	212,487	934	2,793,569	933	37,213,763	1,000	40,219,819	0
83.7 Fairbury; Nbhd2	133	85,648	439	340,265	440	8,950,024	573	9,375,937	0
83.8 Fairbury; Nbhd3	22	278,250	371	2,646,553	367	38,179,750	389	41,104,553	1,613,104
83.9 Harbine	7	25,495	34	54,895	34	1,345,681	41	1,426,071	89,292
83.10 Jansen	23	45,082	71	148,393	71	2,112,250	94	2,305,725	0
83.11 Plymouth	17	63,204	188	757,662	188	12,503,260	205	13,324,126	0
83.12 Reynolds	30	150,445	56	104,771	57	1,200,776	87	1,455,992	0
83.13 Rural	653	10,524,409	467	10,956,136	529	66,812,189	1,182	88,292,734	321,597
83.14 Rural Suburban	26	589,461	58	1,599,507	59	10,873,974	85	13,062,942	337,603
83.15 Steele City	60	85,728	56	68,609	56	1,080,440	116	1,234,777	0
84 Residential Total	1,148	13,147,694	2,997	20,466,397	3,063	198,133,410	4,211	231,747,501	2,930,514

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	Ag Parcel	0	0	1	24,780	1	4,762,762	1	4,787,542	0
85.2	Commercial	80	1,195,366	372	4,820,640	414	66,140,752	494	72,156,758	777,726
85.3	Daykin	0	0	1	4,471	1	110,194	1	114,665	0
85.4	Diller	0	0	1	1,470	1	26,346	1	27,816	0
85.5	Fairbury; Nbhd1	1	3,834	2	20,841	2	138,638	3	163,313	0
85.6	Fairbury; Nbhd2	0	0	1	475	1	9,250	1	9,725	0
85.7	Fairbury; Nbhd3	0	0	2	26,016	2	1,613,104	2	1,639,120	0
85.8	Industrial	11	69,435	14	403,306	14	12,093,032	25	12,565,773	0
85.9	Plymouth	1	2,400	1	5,609	2	381,438	3	389,447	0
85.10	Rural	0	0	0	0	2	277,240	2	277,240	0
86	Commercial Total	93	1,271,035	395	5,307,608	440	85,552,756	533	92,131,399	777,726

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	3,318.96	36.52%	5,239,443	36.34%	1,578.64
88. 1G	1,602.56	17.63%	2,511,577	17.42%	1,567.23
89. 2G1	3,973.05	43.71%	6,356,880	44.09%	1,600.00
90. 2G	166.65	1.83%	266,640	1.85%	1,600.00
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	27.50	0.30%	44,000	0.31%	1,600.00
95. Total	9,088.72	100.00%	14,418,540	100.00%	1,586.42
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	204.18	14.79%	154,952	18.15%	758.90
106. 1T	470.05	34.04%	376,040	44.05%	800.00
107. 2T1	346.24	25.08%	178,656	20.93%	515.99
108. 2T	360.26	26.09%	144,104	16.88%	400.00
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	1,380.73	100.00%	853,752	100.00%	618.33
<hr/>					
Grass Total	9,088.72	86.81%	14,418,540	94.41%	1,586.42
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	1,380.73	13.19%	853,752	5.59%	618.33
<hr/>					
114. Market Area Total	10,469.45	100.00%	15,272,292	100.00%	1,458.75

## 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	11,029.82	28.85%	17,754,459	28.74%	1,609.68
88. 1G	6,981.89	18.26%	11,248,017	18.21%	1,611.03
89. 2G1	18,087.91	47.31%	29,166,465	47.22%	1,612.48
90. 2G	910.28	2.38%	1,492,171	2.42%	1,639.24
91. 3G1	5.10	0.01%	8,288	0.01%	1,625.10
92. 3G	56.20	0.15%	90,482	0.15%	1,610.00
93. 4G1	159.10	0.42%	395,367	0.64%	2,485.02
94. 4G	1,003.56	2.62%	1,615,732	2.62%	1,610.00
95. Total	38,233.86	100.00%	61,770,981	100.00%	1,615.61
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	1,055.22	28.32%	1,401,527	43.69%	1,328.18
106. 1T	1,332.35	35.75%	1,065,880	33.22%	800.00
107. 2T1	978.98	26.27%	587,188	18.30%	599.80
108. 2T	352.67	9.46%	150,188	4.68%	425.86
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	7.30	0.20%	3,440	0.11%	471.23
113. Total	3,726.52	100.00%	3,208,223	100.00%	860.92
<b>Grass Total</b>					
	38,233.86	91.12%	61,770,981	95.06%	1,615.61
<b>CRP Total</b>					
	0.00	0.00%	0	0.00%	0.00
<b>Timber Total</b>					
	3,726.52	8.88%	3,208,223	4.94%	860.92
114. Market Area Total	41,960.38	100.00%	64,979,204	100.00%	1,548.58

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	14,281.22	28.37%	21,402,106	28.75%	1,498.62
88. 1G	4,080.12	8.11%	6,014,956	8.08%	1,474.21
89. 2G1	20,915.90	41.55%	30,955,530	41.59%	1,480.00
90. 2G	6,614.51	13.14%	9,643,039	12.95%	1,457.86
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	4,240.80	8.42%	6,127,984	8.23%	1,445.01
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	203.45	0.40%	293,989	0.39%	1,445.02
95. Total	50,336.00	100.00%	74,437,604	100.00%	1,478.81
<b>CRP</b>					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
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	0.00	0.00%	0	0.00%	0.00
<b>Timber</b>					
105. 1T1	966.21	39.83%	772,968	48.87%	800.00
106. 1T	232.38	9.58%	184,864	11.69%	795.52
107. 2T1	743.13	30.63%	398,152	25.17%	535.78
108. 2T	416.75	17.18%	187,700	11.87%	450.39
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	63.80	2.63%	35,040	2.22%	549.22
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	3.60	0.15%	2,880	0.18%	800.00
113. Total	2,425.87	100.00%	1,581,604	100.00%	651.97
<hr/>					
Grass Total	50,336.00	95.40%	74,437,604	97.92%	1,478.81
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	2,425.87	4.60%	1,581,604	2.08%	651.97
<hr/>					
114. Market Area Total	52,761.87	100.00%	76,019,208	100.00%	1,440.80

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

48 Jefferson

	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	227,123,374	230,456,537	3,333,163	1.47%	2,930,514	0.18%
02. Recreational	1,275,454	1,290,964	15,510	1.22%	0	1.22%
03. Ag-Homesite Land, Ag-Res Dwelling	55,343,457	56,038,513	695,056	1.26%	106,984	1.06%
<b>04. Total Residential (sum lines 1-3)</b>	<b>283,742,285</b>	<b>287,786,014</b>	<b>4,043,729</b>	<b>1.43%</b>	<b>3,037,498</b>	<b>0.35%</b>
05. Commercial	71,949,189	79,118,007	7,168,818	9.96%	777,726	8.88%
06. Industrial	13,013,392	13,013,392	0	0.00%	0	0.00%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>84,962,581</b>	<b>92,131,399</b>	<b>7,168,818</b>	<b>8.44%</b>	<b>777,726</b>	<b>7.52%</b>
08. Ag-Farmsite Land, Outbuildings	77,479,357	77,998,570	519,213	0.67%	5,483,227	-6.41%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	32,400	32,400	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>77,511,757</b>	<b>78,030,970</b>	<b>519,213</b>	<b>0.67%</b>	<b>5,483,227</b>	<b>-6.40%</b>
12. Irrigated	547,351,801	497,244,752	-50,107,049	-9.15%		
13. Dryland	425,612,384	405,332,424	-20,279,960	-4.76%		
14. Grassland	162,114,812	156,270,704	-5,844,108	-3.60%		
15. Wasteland	891,718	885,028	-6,690	-0.75%		
16. Other Agland	30,450	30,450	0	0.00%		
<b>17. Total Agricultural Land</b>	<b>1,136,001,165</b>	<b>1,059,763,358</b>	<b>-76,237,807</b>	<b>-6.71%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>1,582,217,788</b>	<b>1,517,711,741</b>	<b>-64,506,047</b>	<b>-4.08%</b>	<b>9,298,451</b>	<b>-4.66%</b>

## 2020 Assessment Survey for Jefferson County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	2
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	1 Appraiser shared with Fillmore, Franklin, and Nance counties.
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$225,435
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$225,435 –all health care, retirement and social security costs are paid from county general fund.
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	Appraiser wage from general fund budget - interlocal agreement with Fillmore, Franklin, and Nance counties.
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	Board of County Commissioners has not funded this general fund line since 2017-2018 budget year.
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	None. Computer costs now come entirely from the county general budget.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$3,000 - This fund is also for all dues (IAAO, Assessors Association, state and district; NACO) newspaper subscription and publications, Marshal & Swift updates and newspaper advertisements and public notices.
<b>12.</b>	<b>Other miscellaneous funds:</b>
	None

<b>13.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$29,174

## B. Computer, Automation Information and GIS

1.	<b>Administrative software:</b>
	MIPS
2.	<b>CAMA software:</b>
	MIPS
3.	<b>Are cadastral maps currently being used?</b>
	Yes
4.	<b>If so, who maintains the Cadastral Maps?</b>
	Assessor and Staff
5.	<b>Does the county have GIS software?</b>
	Yes
6.	<b>Is GIS available to the public? If so, what is the web address?</b>
	No. GIS is not available to the public. There is public access to the records through NACO's Taxes Online <a href="http://www.nebraskataxesonline.us">www.nebraskataxesonline.us</a> and Assessor's Online <a href="http://www.nebraskaassessorsonline.com">www.nebraskaassessorsonline.com</a>
7.	<b>Who maintains the GIS software and maps?</b>
	Assessor and Staff
8.	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	Eagleview Pictometry, GIS, Google Earth, and FSA certified acre maps.
9.	<b>When was the aerial imagery last updated?</b>
	Eagleview Pictometry last updated March 2018, GIS in 2019, FSA using 2018 imagery, and Google Earth 2019.
10.	<b>Personal Property software:</b>
	MIPS

## C. Zoning Information

1.	<b>Does the county have zoning?</b>
	Yes
2.	<b>If so, is the zoning countywide?</b>

	Yes
<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	Daykin, Diller, Fairbury, Jensen, Plymouth. Jansen has zoning within the village limits but not into the suburban area. Jansen and Daykin do not issue building permits.
<b>4.</b>	<b>When was zoning implemented?</b>
	Countywide zoning was implemented 2001; Jansen 2013. Daykin, Diller, Fairbury, and Plymouth dates are unknown by this assessor.

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	None
<b>2.</b>	<b>GIS Services:</b>
	<a href="https://www.gworks.com/">https://www.gworks.com/</a>
<b>3.</b>	<b>Other services:</b>
	MIPS - administrative and appraisal software maintenance. The county also has Eagleview Pictometry in use in several offices and available to the county assessor.

**E. Appraisal /Listing Services**

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

## 2020 Residential Assessment Survey for Jefferson County

<b>1.</b>	<b>Valuation data collection done by:</b>														
	Assessor and Staff														
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;"><u>Valuation Group</u></th> <th style="text-align: center;"><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td> <p>Fairbury: The largest town; it is analyzed in 3 separate areas for valuation purposes; the main trade and employment center in the county; the county seat; has a K-12 school system. Fairbury's 3 Neighborhoods are described as follows: ----Neighborhood #1 is the main part of the town. ----Neighborhood #2 is the south and west part of Fairbury south of Highway 136 that is not described as Neighborhood #1. ----Neighborhood #3 is the remainder of Fairbury that is north of Highway 136 and East of Highway 15.</p> </td> </tr> <tr> <td style="text-align: center;">8</td> <td> <p>Plymouth: Located closer to a larger trade and employment center (Beatrice); the market for residential properties is unique. The Tri-County School District, a K-12 system is only 2 to 3 miles from Plymouth. The COOP is a very large one and is an important business and employer to the community.</p> </td> </tr> <tr> <td style="text-align: center;">11</td> <td> <p>Rural: The locations are scattered across the county; the market for acreages is distinctly different than the market in the small villages. The parcels are located in the non-urban areas throughout the county.</p> </td> </tr> <tr> <td style="text-align: center;">12</td> <td> <p>Daykin, Diller, Endicott and Jansen: These villages are grouped together for valuation purposes; they are located throughout the county; they have a limited but stable market for residential property; they have somewhat limited infrastructure; they have few school facilities and feed students into consolidated school districts.</p> </td> </tr> <tr> <td style="text-align: center;">15</td> <td> <p>Harbine, Reynolds, and Steele City: These villages are grouped together for valuation purposes; they are located throughout the county; they have no organized market for residential property; they have very limited infrastructure; they have no school facilities and feed students into consolidated school districts.</p> </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	<p>Fairbury: The largest town; it is analyzed in 3 separate areas for valuation purposes; the main trade and employment center in the county; the county seat; has a K-12 school system. Fairbury's 3 Neighborhoods are described as follows: ----Neighborhood #1 is the main part of the town. ----Neighborhood #2 is the south and west part of Fairbury south of Highway 136 that is not described as Neighborhood #1. ----Neighborhood #3 is the remainder of Fairbury that is north of Highway 136 and East of Highway 15.</p>	8	<p>Plymouth: Located closer to a larger trade and employment center (Beatrice); the market for residential properties is unique. The Tri-County School District, a K-12 system is only 2 to 3 miles from Plymouth. The COOP is a very large one and is an important business and employer to the community.</p>	11	<p>Rural: The locations are scattered across the county; the market for acreages is distinctly different than the market in the small villages. The parcels are located in the non-urban areas throughout the county.</p>	12	<p>Daykin, Diller, Endicott and Jansen: These villages are grouped together for valuation purposes; they are located throughout the county; they have a limited but stable market for residential property; they have somewhat limited infrastructure; they have few school facilities and feed students into consolidated school districts.</p>	15	<p>Harbine, Reynolds, and Steele City: These villages are grouped together for valuation purposes; they are located throughout the county; they have no organized market for residential property; they have very limited infrastructure; they have no school facilities and feed students into consolidated school districts.</p>	AG	Agricultural homes and outbuildings
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AG	Agricultural homes and outbuildings														
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>														
	The county uses both the Sales Comparison approach to value and Cost Approach to value (replacement cost new less depreciation). The values are reconciled with the Sales Comparison approach carrying the most weight.														
<b>4.</b>	<b>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?</b>														
	Local market information is used to develop the depreciation schedules.														
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>														

Individual tables are developed based on different locations.

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

Current local sales are used to determine lot and land values. The unit of comparison used for residential lot studies and application is by the square foot.

**7. How are rural residential site values developed?**

Market analysis.

**8. Are there form 191 applications on file?**

None on file

**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 Fairbury but it is not a common practice for developers to maintain a surplus of vacant lots. To date, no developer has requested a discounted cash flow analysis of the valuation of their lots, and the county does not currently use discounted cash flow techniques to value any 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	2014 - 2016	2016	2015 - 2019	2015-2019
8	2015	2016	2015	2015
11	2014 & 2016	2016	2019	2019
12	2016	2016	2016	2017
15	2018	2016	2018	2018
AG	2016	2016	2014 & 2019	2014-2019

----The depreciation tables are redone whenever the costs are updated. They tend to be the same or nearly the same date as the cost tables.

----The County is using June 2016 costing and adjusting depreciation.

Valuation Group 1, Area 3 of Fairbury, was reviewed for tax year 2015 and was scheduled for review for tax year 2020. Analysis of the market indicated an adjustment was required, so the review was conducted and included for tax year 2019. Valuation group 15, (Harbine, Reynolds and Steele City) and 4 rural precincts (Endicott, Rock Creek, Cub Creek & Gibson) were inspected for tax year 2019 and are scheduled for review in 2023.

For tax year 2020 Valuation Group 11, acreages, rural suburban and 4 rural precincts (Newton, Pleasant, Jefferson and Plymouth) were reviewed and are subject for review in tax year 2025. ;

In Tax year 2016, Valuation Group 1, Area 1 of Fairbury and Valuation Group 8 (Plymouth) were reviewed and are scheduled for tax year 2021.

For tax year 2017 Valuation Group 1, Area 2 of Fairbury, along with Valuation Group 12 (Daykin, Diller, Endicott, Jansen) and 4 rural precincts (Buckley, Lincoln, Meridian & Eureka) were reviewed and are scheduled for tax year 2022.

In 2018 commercial properties county wide, Valuation Group 19 were inspected, as were 4 rural precincts (Antelope, Fairbury, Richland, Washington) and are scheduled for tax year 2023.

Depreciations were adjusted to maintain values. Lot values were affirmed. Lot sales are analyzed (if sales occur) on an ongoing basis. When the valuation groups are reviewed and re-appraised they verify whether the lot values are holding or if the values need to be adjusted before the improvements are appraised. Going forward, this practice will continue and the lots will be either affirmed or updated whenever the class or subclass is inspected, reviewed and re-costed.

The county has developed the valuation groups partly based on the original assessor locations and partly on the way they organize their work. They typically inspect, review and analyze each town separately. The county has identified characteristics that make each town unique. Those characteristics vary, but are usually related to the population, schools, location, businesses and services in each town. In Valuation groups #12 and #15 where multiple towns are grouped together, the characteristics are considered to be similar.

Within the Valuation Group #1 (Fairbury), the work is organized into 3 neighborhoods that are intended to break the town into manageable appraisal zones.

When the dates for inspection and review, costing, depreciation tables and lot value study are reviewed; typically, residences on agricultural parcels and agricultural buildings are associated with Valuation Group #11, the "Rural" valuation group. At this time, the houses on agricultural parcels and agricultural buildings are valued using 2016 costs and the rural residential also using 2016 costs.

## 2020 Commercial Assessment Survey for Jefferson County

<b>1.</b>	<b>Valuation data collection done by:</b>			
	Assessor and Staff			
<b>2.</b>	<b>List the valuation group recognized in the County and describe the unique characteristics of each:</b>			
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>		
	19	Includes all Assessor Locations: All commercial sales in Jefferson County are grouped together for analysis and valuation.		
<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of commercial properties.</b>			
	The cost approach is the primary method and is used on all parcels. If sufficient data is available, a Market Approach (sales comparison approach) is used and the two values are correlated for a final value.			
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>			
	The assessor relies heavily on the experience of the current staff when unique commercial property is appraised. The assessor and staff members are familiar with the appraisal techniques, sales and procedures used in other counties. There is an exchange of information among other assessors that have similar parcels. This process helps to determine a value and to value unique property similarly to other like property in nearby jurisdictions. ----If it is necessary for an unusual property, the county would contract with an outside appraiser.			
<b>4.</b>	<b>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?</b>			
	The local market.			
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>			
	Yes; but there is only one valuation group in commercial. There will be individual depreciation developed for various uses or groups of like uses and locations within the valuation group. Among the commercial property, the depreciation tends to be driven by both use and location as well as quality and condition.			
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>			
	The county uses sales of vacant land calculated by square foot for the common unit of comparison.			
<b>7.</b>	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
	19	2016	2016	2016
				<u>Date of Last Inspection</u>
				2017

The depreciation tables are redone whenever the costs are updated. They tend to be the same or nearly the same date as the cost tables,

The 2016 costing is used for the commercial parcels throughout the county.

----Lot sales are analyzed (if sales occur) on an ongoing basis. When the commercial parcels are reviewed and re-appraised they verify whether the lot values are holding or if the values need to be adjusted before the improvements are appraised. Going forward, this practice will continue and the lots will be either affirmed or updated whenever the class or subclass is inspected, reviewed, re-costed, and reappraised.

----The county inspected and reviewed all commercial properties, on-site during 2017 for use in 2018.

## 2020 Agricultural Assessment Survey for Jefferson County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	Assessor and Staff													
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%; text-align: center;"><u>Market Area</u></th> <th style="width: 70%; text-align: center;"><u>Description of unique characteristics</u></th> <th style="width: 20%; text-align: center;"><u>Year Land Use Completed</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Market Area 1: This area covers the top one fourth of the county where the terrain has less of a slope and larger field sizes than the other two market areas also less grass and more irrigation potential with more access to ground water and is mostly developed for irrigation.</td> <td style="text-align: center;">2019</td> </tr> <tr> <td style="text-align: center;">2</td> <td>Market Area 2: This area covers the middle one half of the county and is a cross section of market area 1 and 3 with significantly more dry land than market area 1, similar soils to Market Area 1 but with limited ground water access for irrigation well development limiting irrigation development.</td> <td style="text-align: center;">2019</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Market Area 3: This area covers the lower one fourth of the county and in this area the terrain is rougher and steeper with smaller field sizes. Area 3 is predominantly grass, some dryland crop and very limited irrigation.</td> <td style="text-align: center;">2019</td> </tr> </tbody> </table>		<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>	1	Market Area 1: This area covers the top one fourth of the county where the terrain has less of a slope and larger field sizes than the other two market areas also less grass and more irrigation potential with more access to ground water and is mostly developed for irrigation.	2019	2	Market Area 2: This area covers the middle one half of the county and is a cross section of market area 1 and 3 with significantly more dry land than market area 1, similar soils to Market Area 1 but with limited ground water access for irrigation well development limiting irrigation development.	2019	3	Market Area 3: This area covers the lower one fourth of the county and in this area the terrain is rougher and steeper with smaller field sizes. Area 3 is predominantly grass, some dryland crop and very limited irrigation.	2019
<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>												
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3	Market Area 3: This area covers the lower one fourth of the county and in this area the terrain is rougher and steeper with smaller field sizes. Area 3 is predominantly grass, some dryland crop and very limited irrigation.	2019												
	<p>----It is the county's practice to update the land use on an ongoing basis. They have always updated land use whenever a change is reported or discovered. They have monitored new well registrations, any available aerial photos including Pictometry, GIS, and Google Earth. Recently there has been a significant amount of self reporting of the certified crop acres by the farmers. The land use is now being updated based on those ongoing efforts.</p>													
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>													
	The county has a strong sale verification and analysis process. This keeps them constantly aware of market trends and changes in agricultural land values.													
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>													
	Agricultural land is identified by its present and predominant use; it is defined in the state statutes as the commercial production of agricultural products. Residential is not used for the commercial production for agricultural products and Recreational is predominantly used for rest and relaxation on an occasional basis. There is currently no land valued as Recreational. No landowners have reported Recreational as the predominant use of their property.													
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>													
	a. Yes, the first (home site) acre for farm homes and the rural residential home sites (acreages) are valued the same, at \$23,000 for the first acre and the outbuilding site acres are valued at \$4,200 per acre and the excess or yard acres are valued at \$3,150 per acre. The area of the site is determined on a parcel by parcel basis using GIS, Google Earth, Eagleview Pictometry and FSA data.													

6.	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>
	Jefferson County has no separate market analysis for intensive use properties.
7.	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	Sale verification; information obtained from buyers and sellers is the key technique. As there have been on sales of WRP ground in Jefferson County, the county used sale information obtained from the Department of Revenue for sales across the state, during the sales period. A value for WRP ground was established using that sales information.
	<b><i>If your county has special value applications, please answer the following</i></b>
8a.	<b>How many parcels have a special valuation application on file?</b>
	None
8b.	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	N/A
	<b><i>If your county recognizes a special value, please answer the following</i></b>
8c.	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
8d.	<b>Where is the influenced area located within the county?</b>
	N/A
8e.	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

**2019 Plan of Assessment for Jefferson County**  
**Assessment Years 2020, 2021, 2022**  
**Date: June 15, 2019**

**Plan of Assessment Requirements:**

Pursuant to Neb. Rev. Stat. Section 77-1311.02, on or before June 15 each year, the county assessor shall prepare a plan of assessment, (herein after referred to as the “plan”), which describes the assessment actions planned for the next assessment year and two years thereafter. The plan shall indicate the classes or subclasses of real property that the county assessor plans to examine during the years contained in the plan of assessment. The plan shall describe all the assessment actions necessary to achieve the levels of value and quality of assessment practices required by law and the resources necessary to complete those actions. On or before July 31 each year, the assessor shall present the plan to the county board of equalization. A copy of the plan and any amendments thereto shall be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

**Real Property Assessment Requirements:**

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

Neb. Rev. Stat. 77-112 (Reissue September 2010).

Assessment levels required for real property are as follows:

- 1) 100% of actual value for all classes of real property excluding agricultural and Horticultural land;
- 2) 71% of actual value for agricultural land and horticultural land; and
- 3) 75% of special value for agricultural and horticultural land which meets the Qualifications for special valuation under 77-1344 and 75% of its recapture Value as defined in 77-1343 when the land is disqualified for special Valuation under 77-1347.

**Level of Value, Quality, and Uniformity for Assessment Year 2019:**

<u>Property Class</u>	
Residential	100%
Commercial	100%
Agricultural	74%

## **General Description of Real Property in Jefferson County:**

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

	Parcels	% of Total Parcels
Residential	4189	55%
Commercial	509	7%
Industrial	26	<1%
Recreational	10	<1%
Agricultural	2935	38%
T.I.F.	10	
Exempt	382	
Game & Parks	26	

Agricultural land – 339,291.30 acres

New Property: For assessment year 2018 an estimated 69 building permits and 11 improvement information statements were filed for new property and construction/additions, demolitions, land use, changes, etc., in the county. The City of Fairbury provided no building/demolition permits to the office during calendar year 2018. Thus growth was limited to those changes noted by staff members and reported by the public. The office mailed out 495 Homestead Exemptions to applicants who filed the previous year and 1,286 Personal Property post cards were mailed.

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

### **Staff/Training**

The Jefferson County Assessor's office staff currently consists of the assessor, 1 full time deputy assessor, 1 full time GIS specialist, 1 full time clerk and 1 part time employee. The County Board of Commissioners chose not to fund one of the vacant positions, so the office is short 1 staff member. Office budget information is included in the survey given to the Department of Revenue, Property Assessment Division. Staff salaries are included with the budget request presented to the County Board each year.

No person shall be eligible to file, assume or be appointed to, or hold the office county assessor, serve as deputy assessor unless he or she hold a County Assessor Certificate issued by the Property Tax Administrator of State Tax Commissioner. In order to retain certification, all certificate holders must obtain 60 hours of approved continuing education to be eligible to receive approval by the Property Tax Administrator for re-certification.

The Department of Revenue Property Assessment Division Regulations and Directives as approved by the Attorney General and signed by the Governor are filed in the office and implemented in the assessor's office. The plan of annual assessment includes a 6 year cycle of reappraisal and inspection.

### **Cadastral Maps**

Cadastral maps were revised in 1984 by a survey engineer and books printed. Ownership changes are updated with each group of transfer statements. Parcel line changes are also updated as needed when transfers are worked. We are in the process of producing new cadastral books using GIS mapping. Due to budgeting restraints for staff and the time involved, this is an ongoing project. Current year certified FSA maps have been requested from the land owner each time there has been a land use change reported or discovered and also if a protest has been made on a rural property. Aerial photos were flown by Pictometry as scheduled by the Planning and Zoning Administrator at the direction of the Jefferson County Board of Commissioners. Currently scheduled on a bi-annual basis. This office has utilized Google, GIS and FSA photos as tools in the assessment process as well as on-site inspections. County wide zoning regulations were adopted August 1, 2001 and amended March 12, 2013. The villages of Plymouth, Diller and Jansen also have zoning as does Fairbury. Permits are to be dropped off, emailed or mailed to the Assessor's office in a timely manner. Even though Jansen has zoning, they **do not** issue written permits.

### **Property Record Cards**

Property record cards are kept on file for every parcel of real property including improvements on leased land. Each card has current owner, address, legal description, situs address book and page of last deed recorded, cadastral map book and page, current property classification code, tax district code and the current plus one or more years of assessed land value and improvements. The exception for the assessed value would be for properties that receive an exemption. Each record card with buildings contains a photo, sketch of the house, and aerial photographs, if available. A cost approach, income summary and comparable approach are included if applicable. Also found within each card is land size (square footage or acres) and value. All taxable property record cards are also entered into the computer CAMA system. The Assessment Administration system is MIPS which is provided and supported by NACO. This system links with the CAMA system and also the GIS system that will eventually replace our old cadastral maps. Our property record card information has been made accessible through [www.nebraskataxesonline.us](http://www.nebraskataxesonline.us) since 2006. Parcel information became available through [www.nebraskaassessorsonline.us](http://www.nebraskaassessorsonline.us) in January of 2014. Updates to this information are made several times throughout the year.

## **Current Assessment Procedures for Real Property**

Real estate transfer statements, plus a copy of the deed, are given to the Assessor's Office by the Register of Deeds. Real Estate transfer statements are handled daily. Ownership changes are made in the administrative program and updated on the website: [nebraskaassessoronline.us](http://nebraskaassessoronline.us) CAMA system is updated and sales are added to sales file. Sales sheets for the sales books are run and added to current book of sales. Properties that require a split are done on the GIS system before any other changes are made. Copy of real estate card and transfer are made to be used when personnel physically go to the property and inventories the information that is on the card as to what was actually there when the sale took place. Any differences are noted and brought back to the Assessor's office to correct the sales file. Real estate cards are tabbed for the next year to correct information. This on-site verification may also determine whether the sale was an arms-length transaction or not. New pictures are taken of the improvements or lot for each residential and commercial property. Income data is collected, if applicable. Rural land sales are categorized on a computer program as to number of acres of each soil type, classification and percent that each soil type attributes to the sale price. Agricultural land is reviewed every year and values established to maintain the ratios and statistics mandated by the the Tax Equalization and Review Commission. An annual study is conducted to see that the current market continues to support the areas.

The assessor and office staff attempts to obtain 100% coverage of each sale, which contains a documentary stamp, beginning with the buyer and seller and then the broker. Questionnaires are mailed on each of these sales, consisting of information about the sale and also about the property. A spread sheet tracks these mailings. A drive by review is done on the parcels sold and also an on-site inspection.

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

Building permits are received from the Jefferson County zoning manager, the Fairbury zoning administrator, and the village clerks of Plymouth and Diller. The County Assessor and staff inspect small towns, by driving each street and alley of the town to verify if any changes have been made. The appropriate real estate cards are tabbed for review that we receive a permit, improvement information statement or discover changes for.

All cards tabbed for new structures, additions, changes or demolition are physically inspected by the County Assessor and staff between September and February of the assessment year. The property record card is used for listing additions or changes to buildings so data may be updated. New structures are measured and all the components needed to produce a new cost approach on our CAMA program are noted at the time of inspection. Commercial properties are listed and measured by qualified personnel who also collect income data. New or corrected sketches are made and digital pictures are

taken. The County Assessor approves the final value before it is placed on the property record card or computer administrative program.

Sales studies are done in the office and compared to the sales analysis provided by the Property Assessment Division. Between these two sales studies and knowledge of the current sales not within the sales study, the Assessor determines where and what changes need to be made to valuation for the current assessment year. This is to stay in compliance with the laws of Nebraska and to have a fair and equitable assessment of real estate within Jefferson County.

The Assessor and County Board of Commissioners/Equalization hire qualified personnel to do mass appraisal within the County. The personnel hired use the counties sales studies and comparisons to do a market approach that is in compliance with the IAAO standards. Cost approach is done on the CAMA system using Marshall-Swift pricing and the current depreciation study at the time of the appraisal. The hired personnel also do income approach. They collect the income and expense data to be entered in the counties CAMA system and run an analysis from the market. Land valuation studies are done within the County using a spreadsheet program developed in the Assessor's office to analyze land valuations and check established market areas within the County. New statistics are ran using the same sales in our sales study to determine a cost approach to value. These statistics verify the fact that county valuations are in compliance with the laws of Nebraska. A yearly review of all agricultural sales within the study period as set forth by TERC and PAD is done to determine any changes in land value according to the market in Jefferson County. The study of agricultural land sales is done by breaking each sale down by total number of acres, soil type and land use in each parcel sold. Using this study the weighted average value per acre is determined. If there were no sales of certain type of soil, the value is determined by using values within the same land classification. Our three market areas are also reviewed to determine if changes in area lines need to be made to keep equality in the valuations for Jefferson County. All land use changes reported are verified and files are changed to reflect current land use. New FSA maps are requested from property owners and the GIS system, CAMA program and PC Admin program are changed accordingly. Update GIS maps to most current flight taken by FSA aerial if new ones are available. The GIS program is also being utilized to produce current cadastral maps in a user friendly format, as time permits. Pick up work is done annually with an on-sight inspection of each reported improvement or demolition. Unreported improvements that come to the attention of the County Assessor are visually inspected, if possible, and also reported to the Zoning Manager. Requests by real estate owners to review property are also done at this time. Digital pictures are taken as needed and added to the CAMA system. All new or changed improvements are listed and entered into the Assessor's CAMA system and priced out using the Marshall Swift pricing. As a parcel is reviewed, classification codes will be examined, corrected if necessary and entered on the parcel card.

On or before June 1 of each year, notices are mailed to all land owners that have had either an increase or decrease in value from the previous assessment year. Any changes made after March 19<sup>th</sup> are made by the County Board of Equalization.

## **REAL PROPERTY**

### **Actions Planned for Assessment year 2020** – completed in 2019 for implementation in 2020

**Residential:** Review Rural Subdivisions (Valuation Group 11) This will complete a full review of the residential parcels 6 year review cycle. Physically inspect and list all new or changed construction and update all records accordingly. House sheets for all improved properties will be ran. (Fairbury Area 3, part of Valuation Group 1 was scheduled review, beginning the second cycle for 6 year review for tax year 2020. This area review was completed for tax year 2019 as the sales indicated that an adjustment must be made.)

**Commercial:** Physically inspect and list all new or changed construction and update all records accordingly.

**Agricultural Land:** Agricultural Land and Improvements in 4 rural precincts. (Plymouth, Jefferson, Pleasant, Newton) This will complete a full review of all the rural ag parcels). Physically inspect and list all new or changed construction and update all records accordingly. Verification of land use is also done by requesting certified FSA maps No special value has been determined in Jefferson County at this time.

Areas that show a need for adjustment, based on their statistics, will be reviewed and valuations changed according to sales study. Staff will help review sales and valuations and to do all pick up work of reported or discovered changes to parcels will be physically reviewed. New construction and changes reported on improvements statements, city permits, rural permits or discovered will be physically reviewed. Run new cost sheets. Study sales statistics. As a parcel is reviewed, classification codes will be examined, corrected if necessary and entered on the parcel card. Photos, sketches, etc. will be updated as needed. Staff will continue updating and correcting information on GIS layers and will probably add more layers and information as it is collected. Review sales study to determine changes of valuations per soil type and land use. Review neighborhood boundaries. Make all known changes to land use. Physical inspections of all pickup work and change all records accordingly. Run new irrigation listing for Jefferson County from Internet. Continue updating the GIS system. Print maps on GIS to replace old cadastral maps, land ownership and parcel lines. .

### **Actions Planned for Assessment Year 2021** – completed 2020 to be implemented in 2021

**Residential:** Review Area 1 of Fairbury (VG #1) and Village of Plymouth (VG #8). Physically inspect and list all new or changed construction and update all records accordingly. House sheets for all improved properties will be ran.

**Commercial:** Physically inspect and list all new or changed construction and update all records accordingly.

**Agricultural Land:** Agricultural Land and Improvements in 4 rural precincts. (Buckley, Lincoln, Meridian, Eureka) Physically inspect and list all new or changed construction and update all records accordingly. Verification of land use is also done by requesting certified FSA maps

No special value has been determined in Jefferson County at this time.

Areas that show a need for adjustment, based on their statistics, will be reviewed and valuations changed according to sales study. Staff will help review sales and valuations and to do all pick up work of reported or discovered changes to parcels will be physically reviewed. New construction and changes reported on improvements statements, city permits, rural permits or discovered will be physically reviewed. Run new cost sheets. Study sales statistics. As a parcel is reviewed, classification codes will be examined, corrected if necessary and entered on the parcel card. Photos, sketches, etc. will be updated as needed. Staff will continue updating and correcting information on GIS layers and will probably add more layers and information as it is collected. Review sales study to determine changes of valuations per soil type and land use. Review neighborhood boundaries. Make all known changes to land use. Physical inspections of all pickup work and change all records accordingly. Run new irrigation listing for Jefferson County from Internet. Continue updating the GIS system. Print maps on GIS to replace old cadastral maps, land ownership and parcel lines. .

### **Actions Planned for Assessment Year 2022 complete 2021 --implement in 2022**

Residential: Review Area 2 of Fairbury (VG #1) and Villages of Diller, Daykin, Endicott, Jansen (VG #12) . Physically inspect and list all new or changed construction and update all records accordingly. House sheets for all improved properties will be ran.

Commercial: Physically inspect and list all new or changed construction and update all records accordingly.

Agricultural Land: Agricultural Land and Improvements in 4 rural precincts. (Antelope, Fairbury, Richland, Washington). Physically inspect and list all new or changed construction and update all records accordingly. Verification of land use is also done by requesting certified FSA maps

No special value has been determined in Jefferson County at this time.

Areas that show a need for adjustment, based on their statistics, will be reviewed and valuations changed according to sales study. Staff will help review sales and valuations and to do all pick up work of reported or discovered changes to parcels will be physically reviewed. New construction and changes reported on improvements statements, city permits, rural permits or discovered will be physically reviewed. Run new cost sheets. Study sales statistics. As a parcel is reviewed, classification codes will be examined, corrected if necessary and entered on the parcel card. Photos, sketches, etc. will be updated as needed. Staff will continue updating and correcting information on GIS layers and will probably add more layers and information as it is collected. Review sales study to determine changes of valuations per soil type and land use. Review neighborhood boundaries. Make all known changes to land use. Physical inspections of all pickup work and change all records accordingly. Run new irrigation listing for Jefferson County from Internet. Continue updating the GIS system. Print maps on GIS to replace old cadastral maps, land ownership and parcel lines. .

**Other functions performed by the Assessor's office, but not limited to:**

Major reported required by the Assessor are: County Abstract of Assessment for Real Property; Certify completion of real property assessment roll & publish in newspaper; Send notice of valuation change to owner of record (as of March 20); Prepare 3 year plan of assessment; File 3 year plan of assessment with County Board of Equalization; Review ownership and use of all cemetery real property and report such review to the County Board; Certification of Values to Political Subdivisions; School District Taxable Value Report; Deliver Tax Rolls to County Treasurer; Assessor Survey; Sales information including sales rosters and annual Assessed Value Update w/ abstract; Personal Property Abstract

Record maintenance, mapping updates, and ownership changes are continuous projects that usually take about 1 to 2 weeks. Records that need to be split take longer than just a change of ownership.

Annually prepare and file Assessor Administrative Reports with the Property Tax Administrator as required by statute/regulation.

Administer annual personal property filings. A Nebraska Personal Property Return for all depreciable tangible personal property which is used in a trade or business for the production of income, and which has a determinable life of longer than one year must be filed on or before May 1. For a late filing after May 1, but before July 1, a 10% penalty is applied. After July 1, a 25% penalty is applied to the taxes due. Notice to file is published in the local newspaper. In February a notice to file is mailed to each entity and individual who previously filed.

Permissive Exemption Application (Form 451) or Statement of Reaffirmation of Tax Exemption (Form 451A) are prepared and mailed to the previous years' applicant. Review and make recommendations to county board.

Taxable Government Owned Property – make an annual review of government owned property not used for public purpose, send notices of intent to tax on or before March 1<sup>st</sup> of each year and attend protest hearing if entity files a protest.

Homestead Exemption Applications and Income Statements are accepted in this office from February 1 to June 30. Notice to file is published in the local newspaper, given to the local radio station and pre-printed forms are mailed to applicants who filed the previous year. Applicant is verified as owner/occupant. Signed applications, income statements, veterans disability and doctor's certification of disability (where appropriate) as forwarded to the Department of Revenue on or before August 1. The Nebraska Department of Revenue returns a roster in October of approved (with a percentage) and disapproved applications for final processing.

Centrally Assessed – review of valuations as certified by PAD for railroads and public service entities, establish assessment records for each subdivision taxed to each company and tax billing for tax list given the County Treasurer.

Tax Increment Financing (T.I.F.) – management of record/valuation information for Properties in community redevelopment projects for proper reporting on administrative reports and allocation of ad valorem tax. Copies of the Applications are forwarded to PAD and county treasurer

Tax Districts and Tax Rates – management of school district and other tax entity boundary changes necessary for correct assessment and tax information; input/review of tax rates used for tax billing process.

Tax Lists - prepare and certify tax list to county treasurer for real property, personal property, and centrally assessed.

Tax List Corrections – prepare tax list correction documents for county board approval and file with County Clerk and County Treasurer.

County Board of Equalization – attends county board of equalization meetings/hearings for valuation protests; permissive exemptions; assemble and provide information on behalf of the assessor's office.

TERC Appeals – prepare information and attend taxpayer appeal hearings before TERC and defend valuation as determined by the Assessor. If the taxpayer is appealing a valuation set by the County Board of Equalization, the board will defend the value.

TERC Statewide Equalization – attend hearings by phone, website or in person, to defend values as determined by the Assessor, if applicable, and/or implement orders of the TERC, which requires an amended abstract be filed with the PAD.

Pull real estate cards; make copies; answer inquiries via phone, in person, mail and email from realtors, appraisers, lending institutions, property owners, lawyers, other county offices, surveyors and the general public. As more people are searching for information online at [www.nebraskataxesonline.us](http://www.nebraskataxesonline.us), we field many questions on how to search for assessor data. We must be able to communicate the steps in finding the data via phone or email. In 2014 we also went online with [www.nebraskaassessoronline.us](http://www.nebraskaassessoronline.us). This allowed more of our parcel data information to be available to the public.

Attend Southeast District Assessor's meetings, NACO meetings & conferences, Nebraska Assessor's Workshops and other meetings/classes that provide hours of continuing education credit to keep Assessor's certificate current as required by the Nebraska Department of Revenue, Property Assessment Division Regulations. (Reg-71-006 and Reg-71-007)

Respectfully submitted:

Assessor signature *Mary A. Banahan* Date June 11, 2019  
Mary A. Banahan