

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

**2021 REPORTS AND OPINIONS  
OF THE PROPERTY TAX ADMINISTRATOR**

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**BUTLER COUNTY**



Pete Ricketts, Governor

April 7, 2021

Commissioner Hotz :

The Property Tax Administrator has compiled the 2021 Reports and Opinions of the Property Tax Administrator for Butler County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Butler County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Vickie Donoghue, Butler County Assessor

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## **Introduction**

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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.

### **Statistical Analysis:**

Before relying upon any calculated statistical measures to evaluate a county assessor'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 IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. The Division considers this chart and the analyses of factors impacting the COD to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The 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 assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with 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.

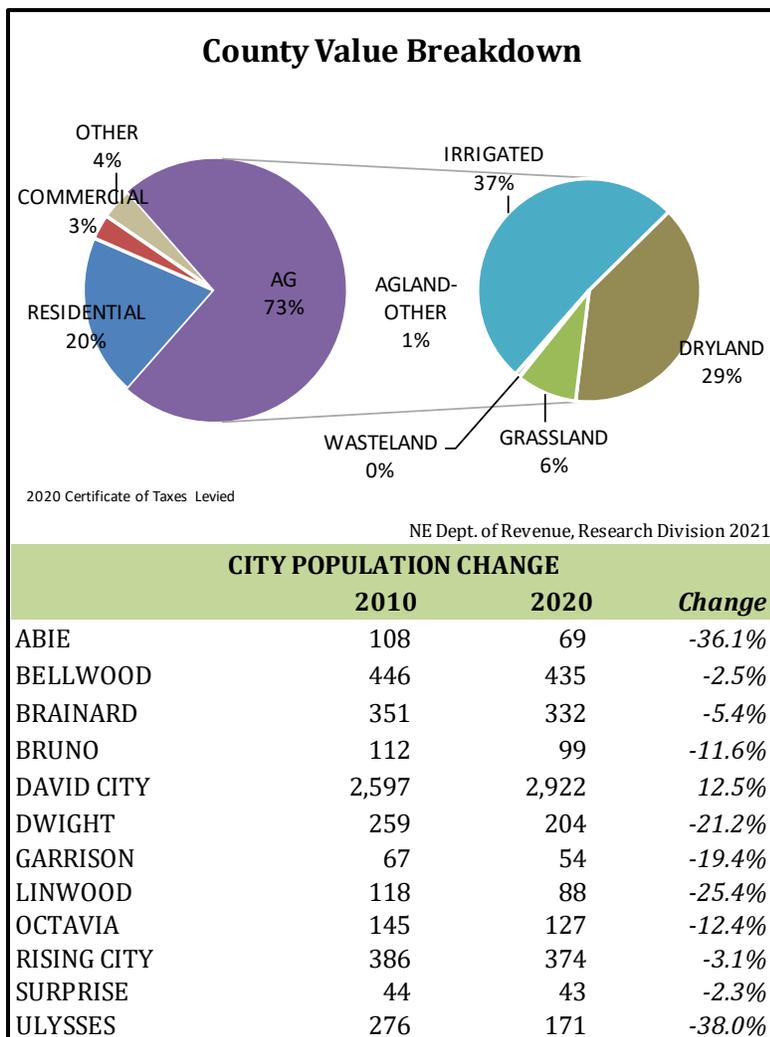
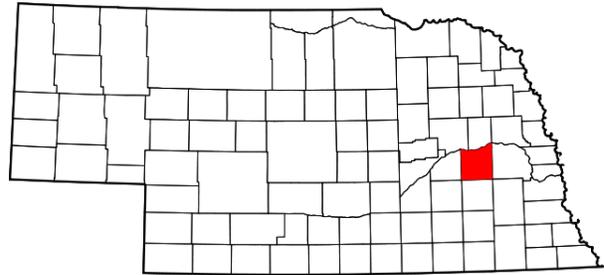
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality 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 found 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. Any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns are reported along with the results of those corrective measures.

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

## County Overview

With a total area of 585 square miles, Butler County has 8,016 residents, per the Census Bureau Quick Facts for 2019, a 5% population decline from the 2010 U.S. Census. Reports indicate that 78% of county residents are homeowners and 90% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$113,606 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Butler County are disbursed around the county, but convene in and around David City. According to the latest information available from the U.S. Census Bureau, there are 216 employer establishments with total employment of 1,972.

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

## 2021 Residential Correlation for Butler County

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### *Assessment Action*

The Butler County Assessor reviewed and inspected the towns of Abie, Bruno and Linwood and the rural residences and farm homes in GEO codes 2699, 2697, 2695, and 2693 for the current assessment year. All parcels were reviewed due to the recent conversion from the Terra Scan to the MIPS computer system.

Following a sales analysis, depreciation adjustments were made to the residential class based on the market analysis. Valuation Groups 1, 3 and 4 were adjusted 5%-10%. Valuation Group 2 and 8 were adjusted 2% to 3% and Valuation Group 6 was adjusted 5% to 18%. The remaining valuation groups did not receive an adjustment. All pick-up work was completed timely.

### *Assessment Practice Review*

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

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

The Valuation Groups currently are represented in eight geographic locations. Like areas with economic characteristics are grouped together. Discussion was held with the County Assessor about the valuation groups of Dwight, Brainard and Bellwood. The groups have influence from neighboring counties and the county assessor does not want to combine them.

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

Butler County has an established six-year inspection and review cycle and is completing the review timely. The residential costing is dated 2019. The county converted to the MIPS Computer-Assisted Mass Appraisal (CAMA) software in 2021.

The county has a written valuation methodology on file.

## 2021 Residential Correlation for Butler County

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### *Description of Analysis*

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

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

The residential statistical profile includes 190 qualified sales representing all eight valuation groups. The overall measures of central tendency and qualitative measures are within the acceptable range and support each other. All valuation groups with sufficient sales are also within the acceptable range.

The statistical sample and the 2021 County Abstract of Assessment, Form 45 Compared with the 2020 Certified Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales. Changes to the population and sample reflect the stated assessment actions.

### *Equalization and Quality of Assessment*

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

## 2021 Residential Correlation for Butler County

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	14	91.79	90.82	90.91	15.14	99.90
2	92	94.05	92.92	92.64	11.24	100.30
3	21	92.09	88.97	88.64	08.57	100.37
4	14	93.60	91.52	88.44	14.89	103.48
6	19	92.98	92.10	88.72	12.81	103.81
7	3	91.66	93.06	91.58	05.85	101.62
8	11	92.74	89.56	86.14	12.99	103.97
9	16	94.54	89.43	87.29	14.54	102.45
<u>    ALL    </u>	190	93.09	91.66	90.74	12.10	101.01

***Level of Value***

Based on analysis of all available information, the level of value for the residential property in Butler County is 93%.

# 2021 Commercial Correlation for Butler County

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## *Assessment Actions*

The Butler County Assessor reviewed and inspected the towns of Abie, Bruno and Linwood and the rural commercial properties in GEO codes 2699, 2697, 2995 and 2993 for the current assessment year. All properties were repriced with the MIPS Computer-Assisted Mass Appraisal (CAMA) software. Following a sales analysis, depreciation adjustments were implemented in all the towns and rural commercial class of property. All pick-up work was timely completed.

## *Assessment Practice Review*

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

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

The Valuation Groups currently are represented in two economic and geographic locations. The county assessor analyzes all the commercial parcels within David City limits as one group and the remainder of the county as the other valuation group. The lot values were reviewed by analyzing land to building ratios and vacant lot sales. The lot study analysis is completed at the same time as the inspection review. The Butler County Assessor has an established six-year inspection and review cycle and is completing the review timely. The county has a written valuation methodology on file.

## *Description of Analysis*

There are two valuation groups based on the assessor locations in the county.

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

## 2021 Commercial Correlation for Butler County

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The statistical commercial profile is represented with 19 sales distributed between the two valuation groups. The county updated the commercial costing to June 2019 for the 2021 assessment year. Two of the three measures of central tendency are within the acceptable range. The weighted mean is below the range, and is impacted by higher valued properties. The PRD is high, but is also impacted by the range of selling prices in the sample.

The overall increase in the value of commercial and industrial value as identified on the County Abstract of Assessment for Real Property Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) is near 2% excluding growth. The percentage of change is also an indication of the assessment actions of the county assessor.

### *Equalization and Quality of Assessment*

Based on all relevant information, it appears that the commercial property class complies with generally accepted mass appraisal techniques.

<b>VALUATION GROUP</b>						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
11	8	97.43	98.94	96.79	07.06	102.22
12	11	91.71	87.65	81.50	17.23	107.55
___ ALL ___	19	95.10	92.40	82.97	13.03	111.37

### *Level of Value*

Based on analysis of all available information, the level of value for the commercial property in Butler County is 95%.

# 2021 Agricultural Correlation for Butler County

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## *Assessment Actions*

The Butler County Assessor inspected land use in GEO codes 2699, 2697, 2695, and 2694. Farm homes and other improvements were also reviewed. Depreciation adjustments were applied to the newer homes. All pick-up work was timely completed.

The county assessor completed a market analysis of the sold parcels. As a result of the analysis the irrigated land was decreased \$300 per Land Capability Group (LCG) and the dryland and grassland was not changed.

## *Assessment Practice Review*

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

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

Butler County identifies one market area. The county has identified 86% of the enrolled Conservation Reserve Program (CRP) acres and there are eight parcels with Wetland Reserve Program (WRP). Agricultural homes and outbuildings have been valued using the same valuation process as the rural residential and the costing date is 2019. The rural improvements are populated heavily with chicken barns of which 23 were existing facilities and 127 were recently added through the Costco project. In Butler County the inspection and review cycle is up to date. The county has a written valuation methodology on file.

## *Description of Analysis*

The calculated statistical profile indicates 54 qualified sales and the median is the only measure of central tendency in the acceptable range. However, there is only a three point spread between the measures of central tendency, suggesting that the level of value is near the upper end of the acceptable range.

An analysis was completed of the sales that have 80% or more of the acres in a single Majority Land Use (MLU) category. The substrata indicates the irrigated land and dryland are within the acceptable range. The substrata of grass has an insufficient sample and should not be relied on. Butler County values are similar to bordering counties and considered comparable.

## 2021 Agricultural Correlation for Butler County

### *Equalization and Quality of Assessment*

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential acreages. The conversion to the MIPS Computer-Assisted Mass Appraisal (CAMA) system resulted in a shift of value from the Ag-Homesite, Ag-Res Dwelling line 3 to the Ag-Farmsite Land, Outbuildings line 8 that is reported on the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL). This shift is only due to the change in the CAMA system and does not represent valuation changes made by the county assessor.

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

<b>80%MLU By Market Area</b>						
<b>RANGE</b>	<b>COUNT</b>	<b>MEDIAN</b>	<b>MEAN</b>	<b>WGT.MEAN</b>	<b>COD</b>	<b>PRD</b>
<u>    Irrigated    </u>						
County	17	73.99	77.32	76.07	13.93	101.64
1	17	73.99	77.32	76.07	13.93	101.64
<u>    Dry    </u>						
County	22	72.20	76.91	74.42	18.52	103.35
1	22	72.20	76.91	74.42	18.52	103.35
<u>    Grass    </u>						
County	4	60.26	70.51	64.64	37.62	109.08
1	4	60.26	70.51	64.64	37.62	109.08
<u>    ALL    </u>	54	74.48	77.32	76.34	17.12	101.28

### *Level of Value*

Based on analysis of all available information, the level of value of agricultural land in Butler County is 74%.

## 2021 Opinions of the Property Tax Administrator for Butler County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	93	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	95	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	74	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, 2021.



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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2021 Commission Summary for Butler County

### Residential Real Property - Current

Number of Sales	190	Median	93.09
Total Sales Price	\$24,227,202	Mean	91.66
Total Adj. Sales Price	\$24,227,202	Wgt. Mean	90.74
Total Assessed Value	\$21,984,855	Average Assessed Value of the Base	\$85,295
Avg. Adj. Sales Price	\$127,512	Avg. Assessed Value	\$115,710

### Confidence Interval - Current

95% Median C.I	91.85 to 94.49
95% Wgt. Mean C.I	88.53 to 92.96
95% Mean C.I	89.54 to 93.78
% of Value of the Class of all Real Property Value in the County	15.41
% of Records Sold in the Study Period	4.73
% of Value Sold in the Study Period	6.42

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	185	94	94.33
2019	187	93	93.41
2018	171	93	93.31
2017	178	93	93.23

## 2021 Commission Summary for Butler County

### Commercial Real Property - Current

Number of Sales	19	Median	95.10
Total Sales Price	\$2,033,270	Mean	92.40
Total Adj. Sales Price	\$2,033,270	Wgt. Mean	82.97
Total Assessed Value	\$1,687,070	Average Assessed Value of the Base	\$175,192
Avg. Adj. Sales Price	\$107,014	Avg. Assessed Value	\$88,793

### Confidence Interval - Current

95% Median C.I	86.10 to 102.06
95% Wgt. Mean C.I	70.93 to 95.02
95% Mean C.I	83.66 to 101.14
% of Value of the Class of all Real Property Value in the County	3.17
% of Records Sold in the Study Period	4.73
% of Value Sold in the Study Period	2.40

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	19	100	92.83
2019	14	100	92.05
2018	15	100	95.00
2017	20	100	94.82

**12 Butler**  
**RESIDENTIAL**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 190  
 Total Sales Price : 24,227,202  
 Total Adj. Sales Price : 24,227,202  
 Total Assessed Value : 21,984,855  
 Avg. Adj. Sales Price : 127,512  
 Avg. Assessed Value : 115,710

MEDIAN : 93  
 WGT. MEAN : 91  
 MEAN : 92  
 COD : 12.10  
 PRD : 101.01

COV : 16.23  
 STD : 14.88  
 Avg. Abs. Dev : 11.26  
 MAX Sales Ratio : 129.80  
 MIN Sales Ratio : 46.08

95% Median C.I. : 91.85 to 94.49  
 95% Wgt. Mean C.I. : 88.53 to 92.96  
 95% Mean C.I. : 89.54 to 93.78

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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-18 To 31-DEC-18	18	102.22	98.01	97.04	08.45	101.00	72.18	109.79	92.35 to 106.65	127,682	123,896	
01-JAN-19 To 31-MAR-19	19	96.26	96.41	96.07	05.76	100.35	78.85	118.86	92.98 to 100.18	129,704	124,606	
01-APR-19 To 30-JUN-19	22	91.88	94.51	91.33	08.82	103.48	67.79	126.57	88.62 to 96.63	157,577	143,917	
01-JUL-19 To 30-SEP-19	24	93.34	93.81	91.92	10.35	102.06	71.71	123.84	84.81 to 101.61	120,669	110,919	
01-OCT-19 To 31-DEC-19	20	92.26	89.35	90.63	09.17	98.59	65.58	106.74	85.28 to 95.13	117,275	106,292	
01-JAN-20 To 31-MAR-20	15	98.05	98.23	97.67	11.48	100.57	65.12	123.51	89.98 to 109.85	100,467	98,129	
01-APR-20 To 30-JUN-20	29	83.91	86.75	86.62	15.78	100.15	59.38	124.38	75.04 to 95.67	120,676	104,534	
01-JUL-20 To 30-SEP-20	43	88.66	86.32	85.74	16.55	100.68	46.08	129.80	78.25 to 93.94	133,714	114,645	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	83	94.49	95.50	93.71	09.27	101.91	67.79	126.57	92.45 to 97.99	134,041	125,613	
01-OCT-19 To 30-SEP-20	107	92.09	88.67	88.22	14.19	100.51	46.08	129.80	85.45 to 94.08	122,447	108,028	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	85	93.50	93.53	92.38	08.92	101.24	65.58	126.57	91.85 to 95.34	131,443	121,430	
<u>ALL</u>	190	93.09	91.66	90.74	12.10	101.01	46.08	129.80	91.85 to 94.49	127,512	115,710	

<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	
1	14	91.79	90.82	90.91	15.14	99.90	63.72	118.07	72.32 to 110.10	88,557	80,503	
2	92	94.05	92.92	92.64	11.24	100.30	46.08	123.51	92.09 to 96.16	141,807	131,375	
3	21	92.09	88.97	88.64	08.57	100.37	69.58	103.63	83.16 to 96.16	237,081	210,155	
4	14	93.60	91.52	88.44	14.89	103.48	69.04	126.57	74.34 to 108.43	91,664	81,064	
6	19	92.98	92.10	88.72	12.81	103.81	65.93	129.80	78.25 to 101.85	52,521	46,598	
7	3	91.66	93.06	91.58	05.85	101.62	85.73	101.80	N/A	71,000	65,025	
8	11	92.74	89.56	86.14	12.99	103.97	59.38	123.84	64.94 to 100.29	93,568	80,602	
9	16	94.54	89.43	87.29	14.54	102.45	59.84	118.76	74.67 to 103.31	89,938	78,508	
<u>ALL</u>	190	93.09	91.66	90.74	12.10	101.01	46.08	129.80	91.85 to 94.49	127,512	115,710	

**12 Butler**  
**RESIDENTIAL**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

Date Range: 10/1/2018 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 190  
Total Sales Price : 24,227,202  
Total Adj. Sales Price : 24,227,202  
Total Assessed Value : 21,984,855  
Avg. Adj. Sales Price : 127,512  
Avg. Assessed Value : 115,710

MEDIAN : 93  
WGT. MEAN : 91  
MEAN : 92  
COD : 12.10  
PRD : 101.01

COV : 16.23  
STD : 14.88  
Avg. Abs. Dev : 11.26  
MAX Sales Ratio : 129.80  
MIN Sales Ratio : 46.08

95% Median C.I. : 91.85 to 94.49  
95% Wgt. Mean C.I. : 88.53 to 92.96  
95% Mean C.I. : 89.54 to 93.78

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	179	93.01	91.63	90.64	11.79	101.09	46.08	129.80	91.85 to 94.41	130,528	118,317
06	10	97.06	94.77	94.04	14.64	100.78	63.72	118.07	72.32 to 110.55	84,470	79,432
07	1	65.58	65.58	65.58	00.00	100.00	65.58	65.58	N/A	18,000	11,805
<u>ALL</u>	190	93.09	91.66	90.74	12.10	101.01	46.08	129.80	91.85 to 94.49	127,512	115,710

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	93.75	93.75	93.75	00.00	100.00	93.75	93.75	N/A	4,000	3,750
Less Than 15,000	3	124.38	115.98	120.05	09.66	96.61	93.75	129.80	N/A	7,333	8,803
Less Than 30,000	13	102.53	102.82	101.70	15.01	101.10	65.58	129.80	86.23 to 124.38	19,262	19,589
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	189	93.01	91.65	90.74	12.17	101.00	46.08	129.80	91.85 to 94.49	128,165	116,302
Greater Than 14,999	187	92.99	91.27	90.72	11.92	100.61	46.08	126.57	91.85 to 94.41	129,440	117,425
Greater Than 29,999	177	92.98	90.84	90.63	11.72	100.23	46.08	123.84	91.67 to 94.41	135,462	122,769
<u>Incremental Ranges</u>											
0 TO 4,999	1	93.75	93.75	93.75	00.00	100.00	93.75	93.75	N/A	4,000	3,750
5,000 TO 14,999	2	127.09	127.09	125.89	02.13	100.95	124.38	129.80	N/A	9,000	11,330
15,000 TO 29,999	10	97.89	98.88	99.93	14.53	98.95	65.58	126.57	86.16 to 122.25	22,840	22,825
30,000 TO 59,999	18	95.46	93.54	92.76	14.78	100.84	53.49	123.84	77.79 to 104.74	44,133	40,937
60,000 TO 99,999	50	94.51	91.76	91.65	11.69	100.12	59.38	118.86	89.37 to 97.45	78,371	71,828
100,000 TO 149,999	50	89.69	88.53	88.41	14.81	100.14	46.08	123.27	82.43 to 96.63	125,816	111,232
150,000 TO 249,999	43	93.50	91.65	91.78	08.22	99.86	59.84	109.08	89.09 to 96.16	185,208	169,983
250,000 TO 499,999	16	92.62	89.93	90.46	07.48	99.41	69.58	101.93	83.16 to 97.44	313,069	283,192
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	190	93.09	91.66	90.74	12.10	101.01	46.08	129.80	91.85 to 94.49	127,512	115,710

**12 Butler**  
**COMMERCIAL**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 19  
Total Sales Price : 2,033,270  
Total Adj. Sales Price : 2,033,270  
Total Assessed Value : 1,687,070  
Avg. Adj. Sales Price : 107,014  
Avg. Assessed Value : 88,793

MEDIAN : 95  
WGT. MEAN : 83  
MEAN : 92  
COD : 13.03  
PRD : 111.37

COV : 19.62  
STD : 18.13  
Avg. Abs. Dev : 12.39  
MAX Sales Ratio : 123.46  
MIN Sales Ratio : 45.02

95% Median C.I. : 86.10 to 102.06  
95% Wgt. Mean C.I. : 70.93 to 95.02  
95% Mean C.I. : 83.66 to 101.14

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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>Qtrts</u>											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18	1	123.46	123.46	123.46	00.00	100.00	123.46	123.46	N/A	120,000	148,155
01-APR-18 To 30-JUN-18	3	91.71	92.07	86.82	06.26	106.05	83.63	100.86	N/A	147,667	128,198
01-JUL-18 To 30-SEP-18	3	98.58	96.02	98.60	04.95	97.38	87.43	102.06	N/A	47,500	46,837
01-OCT-18 To 31-DEC-18	3	93.58	82.61	72.55	12.81	113.87	59.14	95.10	N/A	81,667	59,252
01-JAN-19 To 31-MAR-19	2	97.43	97.43	97.89	02.29	99.53	95.20	99.65	N/A	33,135	32,435
01-APR-19 To 30-JUN-19	1	90.53	90.53	90.53	00.00	100.00	90.53	90.53	N/A	50,000	45,265
01-JUL-19 To 30-SEP-19	1	86.10	86.10	86.10	00.00	100.00	86.10	86.10	N/A	462,000	397,785
01-OCT-19 To 31-DEC-19	2	60.21	60.21	55.39	25.23	108.70	45.02	75.40	N/A	205,000	113,553
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20	2	108.69	108.69	106.78	03.00	101.79	105.43	111.95	N/A	45,750	48,853
01-JUL-20 To 30-SEP-20	1	110.83	110.83	110.83	00.00	100.00	110.83	110.83	N/A	3,000	3,325
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	7	98.58	98.25	95.43	09.22	102.96	83.63	123.46	83.63 to 123.46	100,786	96,180
01-OCT-18 To 30-SEP-19	7	93.58	88.47	83.29	08.27	106.22	59.14	99.65	59.14 to 99.65	117,610	97,954
01-OCT-19 To 30-SEP-20	5	105.43	89.73	65.04	19.42	137.96	45.02	111.95	N/A	100,900	65,627
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	10	94.34	93.56	89.53	11.09	104.50	59.14	123.46	83.63 to 102.06	95,050	85,102
01-JAN-19 To 31-DEC-19	6	88.32	81.98	74.37	14.88	110.23	45.02	99.65	45.02 to 99.65	164,712	122,504
<u>ALL</u>	19	95.10	92.40	82.97	13.03	111.37	45.02	123.46	86.10 to 102.06	107,014	88,793

VALUATION GROUP										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
11	8	97.43	98.94	96.79	07.06	102.22	87.43	111.95	87.43 to 111.95	24,534	23,746
12	11	91.71	87.65	81.50	17.23	107.55	45.02	123.46	59.14 to 105.43	167,000	136,100
<u>ALL</u>	19	95.10	92.40	82.97	13.03	111.37	45.02	123.46	86.10 to 102.06	107,014	88,793

**12 Butler**  
**COMMERCIAL**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

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MEAN : 92  
COD : 13.03  
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95% Wgt. Mean C.I. : 70.93 to 95.02  
95% Mean C.I. : 83.66 to 101.14

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	19	95.10	92.40	82.97	13.03	111.37	45.02	123.46	86.10 to 102.06	107,014	88,793
04											
<u>ALL</u>	19	95.10	92.40	82.97	13.03	111.37	45.02	123.46	86.10 to 102.06	107,014	88,793

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	110.83	110.83	110.83	00.00	100.00	110.83	110.83	N/A	3,000	3,325
Less Than 15,000	2	102.97	102.97	98.73	07.64	104.29	95.10	110.83	N/A	6,500	6,418
Less Than 30,000	6	98.03	100.23	98.65	07.80	101.60	87.43	111.95	87.43 to 111.95	17,712	17,473
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	18	94.34	91.38	82.93	12.94	110.19	45.02	123.46	86.10 to 100.86	112,793	93,541
Greater Than 14,999	17	93.58	91.16	82.87	13.72	110.00	45.02	123.46	83.63 to 102.06	118,839	98,484
Greater Than 29,999	13	91.71	88.79	82.11	15.34	108.14	45.02	123.46	75.40 to 102.06	148,231	121,710
<u>Incremental Ranges</u>											
0 TO 4,999	1	110.83	110.83	110.83	00.00	100.00	110.83	110.83	N/A	3,000	3,325
5,000 TO 14,999	1	95.10	95.10	95.10	00.00	100.00	95.10	95.10	N/A	10,000	9,510
15,000 TO 29,999	4	98.03	98.86	98.64	07.70	100.22	87.43	111.95	N/A	23,318	23,001
30,000 TO 59,999	3	98.58	96.25	96.14	03.08	100.11	90.53	99.65	N/A	49,167	47,270
60,000 TO 99,999	3	102.06	100.36	99.92	03.87	100.44	93.58	105.43	N/A	74,167	74,105
100,000 TO 149,999	3	91.71	96.86	95.78	17.47	101.13	75.40	123.46	N/A	125,000	119,727
150,000 TO 249,999	1	59.14	59.14	59.14	00.00	100.00	59.14	59.14	N/A	150,000	88,705
250,000 TO 499,999	3	83.63	71.58	74.63	16.37	95.91	45.02	86.10	N/A	344,000	256,740
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	19	95.10	92.40	82.97	13.03	111.37	45.02	123.46	86.10 to 102.06	107,014	88,793

**12 Butler**  
**COMMERCIAL**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 19  
 Total Sales Price : 2,033,270  
 Total Adj. Sales Price : 2,033,270  
 Total Assessed Value : 1,687,070  
 Avg. Adj. Sales Price : 107,014  
 Avg. Assessed Value : 88,793

MEDIAN : 95  
 WGT. MEAN : 83  
 MEAN : 92  
 COD : 13.03  
 PRD : 111.37

COV : 19.62  
 STD : 18.13  
 Avg. Abs. Dev : 12.39  
 MAX Sales Ratio : 123.46  
 MIN Sales Ratio : 45.02

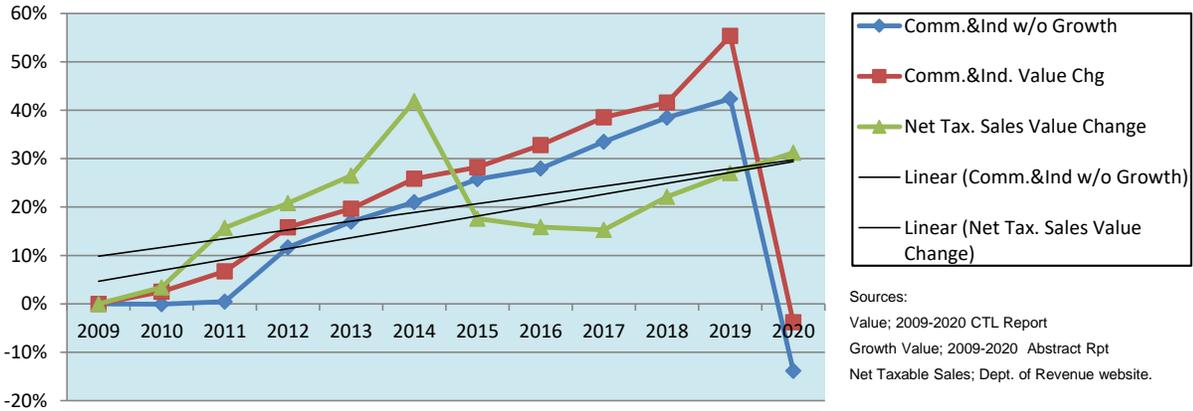
95% Median C.I. : 86.10 to 102.06  
 95% Wgt. Mean C.I. : 70.93 to 95.02  
 95% Mean C.I. : 83.66 to 101.14

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	1	45.02	45.02	45.02	00.00	100.00	45.02	45.02	N/A	270,000	121,550
343	1	83.63	83.63	83.63	00.00	100.00	83.63	83.63	N/A	300,000	250,885
346	1	90.53	90.53	90.53	00.00	100.00	90.53	90.53	N/A	50,000	45,265
352	1	86.10	86.10	86.10	00.00	100.00	86.10	86.10	N/A	462,000	397,785
353	3	91.71	86.90	85.46	06.61	101.68	75.40	93.58	N/A	113,333	96,855
381	1	95.20	95.20	95.20	00.00	100.00	95.20	95.20	N/A	26,270	25,010
406	7	100.86	100.97	100.18	06.20	100.79	87.43	111.95	87.43 to 111.95	28,929	28,979
442	1	99.65	99.65	99.65	00.00	100.00	99.65	99.65	N/A	40,000	39,860
470	1	59.14	59.14	59.14	00.00	100.00	59.14	59.14	N/A	150,000	88,705
528	1	123.46	123.46	123.46	00.00	100.00	123.46	123.46	N/A	120,000	148,155
532	1	105.43	105.43	105.43	00.00	100.00	105.43	105.43	N/A	72,500	76,435
<u>ALL</u>	19	95.10	92.40	82.97	13.03	111.37	45.02	123.46	86.10 to 102.06	107,014	88,793

### Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 59,052,605	\$ 5,176,345		\$ 53,876,260	--	\$ 37,969,501	--
2009	\$ 70,881,160	\$ 12,673,970	17.88%	\$ 58,207,190	--	\$ 37,541,943	--
2010	\$ 72,647,475	\$ 1,821,000	2.51%	\$ 70,826,475	-0.08%	\$ 38,819,650	3.40%
2011	\$ 75,624,405	\$ 4,418,440	5.84%	\$ 71,205,965	-1.98%	\$ 43,448,897	11.93%
2012	\$ 82,106,970	\$ 2,954,825	3.60%	\$ 79,152,145	4.66%	\$ 45,365,109	4.41%
2013	\$ 84,824,440	\$ 1,895,111	2.23%	\$ 82,929,329	1.00%	\$ 47,482,773	4.67%
2014	\$ 89,218,605	\$ 3,433,685	3.85%	\$ 85,784,920	1.13%	\$ 53,277,740	12.20%
2015	\$ 90,890,450	\$ 1,763,150	1.94%	\$ 89,127,300	-0.10%	\$ 44,143,550	-17.14%
2016	\$ 94,134,065	\$ 3,415,005	3.63%	\$ 90,719,060	-0.19%	\$ 43,507,032	-1.44%
2017	\$ 98,201,965	\$ 3,569,100	3.63%	\$ 94,632,865	0.53%	\$ 43,282,176	-0.52%
2018	\$ 100,361,230	\$ 2,199,170	2.19%	\$ 98,162,060	-0.04%	\$ 45,849,553	5.93%
2019	\$ 110,112,270	\$ 9,203,875	8.36%	\$ 100,908,395	0.55%	\$ 47,679,473	3.99%
2020	\$ 68,193,230	\$ 7,110,400	10.43%	\$ 61,082,830	-44.53%	\$ 49,271,868	3.34%
<b>Ann %chg</b>	4.50%			<b>Average</b>	<b>0.55%</b>	2.42%	<b>2.74%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-0.08%	2.49%	3.40%
2011	0.46%	6.69%	15.73%
2012	11.67%	15.84%	20.84%
2013	17.00%	19.67%	26.48%
2014	21.03%	25.87%	41.92%
2015	25.74%	28.23%	17.58%
2016	27.99%	32.81%	15.89%
2017	33.51%	38.54%	15.29%
2018	38.49%	41.59%	22.13%
2019	42.36%	55.35%	27.00%
2020	-13.82%	-3.79%	31.24%

County Number	12
County Name	Butler

**12 Butler**  
**AGRICULTURAL LAND**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 54  
Total Sales Price : 36,414,722  
Total Adj. Sales Price : 36,414,722  
Total Assessed Value : 27,798,565  
Avg. Adj. Sales Price : 674,347  
Avg. Assessed Value : 514,788

MEDIAN : 74  
WGT. MEAN : 76  
MEAN : 77  
COD : 17.12  
PRD : 101.28

COV : 21.71  
STD : 16.79  
Avg. Abs. Dev : 12.75  
MAX Sales Ratio : 120.65  
MIN Sales Ratio : 45.66

95% Median C.I. : 68.99 to 77.87  
95% Wgt. Mean C.I. : 70.25 to 82.42  
95% Mean C.I. : 72.84 to 81.80

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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>Qtrrs</u>											
01-OCT-17 To 31-DEC-17	6	78.76	75.61	76.44	17.92	98.91	50.03	92.32	50.03 to 92.32	597,024	456,353
01-JAN-18 To 31-MAR-18	4	70.72	69.66	68.79	04.88	101.26	61.95	75.25	N/A	753,574	518,356
01-APR-18 To 30-JUN-18	2	111.83	111.83	108.73	03.61	102.85	107.79	115.87	N/A	668,138	726,475
01-JUL-18 To 30-SEP-18	4	99.91	98.98	88.08	11.39	112.38	75.46	120.65	N/A	532,102	468,674
01-OCT-18 To 31-DEC-18	7	75.48	77.10	72.60	17.37	106.20	57.43	112.21	57.43 to 112.21	826,051	599,730
01-JAN-19 To 31-MAR-19	7	77.06	76.00	74.45	13.83	102.08	61.74	95.30	61.74 to 95.30	832,626	619,861
01-APR-19 To 30-JUN-19	2	70.17	70.17	68.95	07.82	101.77	64.68	75.65	N/A	449,500	309,920
01-JUL-19 To 30-SEP-19	1	111.70	111.70	111.70	00.00	100.00	111.70	111.70	N/A	1,400,000	1,563,840
01-OCT-19 To 31-DEC-19	10	72.64	75.58	76.47	11.99	98.84	61.72	94.44	64.99 to 88.56	507,495	388,085
01-JAN-20 To 31-MAR-20	7	68.99	68.49	67.79	09.52	101.03	53.79	85.36	53.79 to 85.36	709,652	481,089
01-APR-20 To 30-JUN-20	4	70.24	66.11	70.38	14.28	93.93	45.66	78.28	N/A	600,338	422,521
01-JUL-20 To 30-SEP-20											
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	16	81.04	84.49	80.90	21.19	104.44	50.03	120.65	70.48 to 100.08	628,820	508,699
01-OCT-18 To 30-SEP-19	17	75.65	77.87	77.07	16.72	101.04	57.43	112.21	62.17 to 88.14	818,220	630,636
01-OCT-19 To 30-SEP-20	21	69.33	71.41	71.83	12.06	99.42	45.66	94.44	66.49 to 76.30	592,565	425,645
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	17	75.48	84.58	78.29	21.97	108.03	57.43	120.65	67.21 to 107.79	721,255	564,658
01-JAN-19 To 31-DEC-19	20	75.31	76.99	78.80	14.05	97.70	61.72	111.70	66.26 to 87.20	660,116	520,178
<u>ALL</u>	54	74.48	77.32	76.34	17.12	101.28	45.66	120.65	68.99 to 77.87	674,347	514,788

<b>AREA (MARKET)</b>										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	54	74.48	77.32	76.34	17.12	101.28	45.66	120.65	68.99 to 77.87	674,347	514,788
<u>ALL</u>	54	74.48	77.32	76.34	17.12	101.28	45.66	120.65	68.99 to 77.87	674,347	514,788

**12 Butler**  
**AGRICULTURAL LAND**

**PAD 2021 R&O Statistics (Using 2021 Values)**

Qualified

Date Range: 10/1/2017 To 9/30/2020 Posted on: 1/31/2021

Number of Sales : 54  
 Total Sales Price : 36,414,722  
 Total Adj. Sales Price : 36,414,722  
 Total Assessed Value : 27,798,565  
 Avg. Adj. Sales Price : 674,347  
 Avg. Assessed Value : 514,788

MEDIAN : 74  
 WGT. MEAN : 76  
 MEAN : 77  
 COD : 17.12  
 PRD : 101.28

COV : 21.71  
 STD : 16.79  
 Avg. Abs. Dev : 12.75  
 MAX Sales Ratio : 120.65  
 MIN Sales Ratio : 45.66

95% Median C.I. : 68.99 to 77.87  
 95% Wgt. Mean C.I. : 70.25 to 82.42  
 95% Mean C.I. : 72.84 to 81.80

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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	9	68.55	70.78	69.71	07.28	101.53	61.59	88.56	66.49 to 77.87	935,300	652,017
1	9	68.55	70.78	69.71	07.28	101.53	61.59	88.56	66.49 to 77.87	935,300	652,017
<b>Dry</b>											
County	14	72.20	77.39	73.89	17.63	104.74	53.79	120.65	63.57 to 94.44	529,660	391,345
1	14	72.20	77.39	73.89	17.63	104.74	53.79	120.65	63.57 to 94.44	529,660	391,345
<b>Grass</b>											
County	3	70.48	77.34	71.23	33.20	108.58	45.66	115.87	N/A	221,750	157,960
1	3	70.48	77.34	71.23	33.20	108.58	45.66	115.87	N/A	221,750	157,960
<b>ALL</b>	<b>54</b>	<b>74.48</b>	<b>77.32</b>	<b>76.34</b>	<b>17.12</b>	<b>101.28</b>	<b>45.66</b>	<b>120.65</b>	<b>68.99 to 77.87</b>	<b>674,347</b>	<b>514,788</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	17	73.99	77.32	76.07	13.93	101.64	61.59	107.79	66.49 to 88.56	927,067	705,192
1	17	73.99	77.32	76.07	13.93	101.64	61.59	107.79	66.49 to 88.56	927,067	705,192
<b>Dry</b>											
County	22	72.20	76.91	74.42	18.52	103.35	53.79	120.65	63.57 to 87.90	548,706	408,368
1	22	72.20	76.91	74.42	18.52	103.35	53.79	120.65	63.57 to 87.90	548,706	408,368
<b>Grass</b>											
County	4	60.26	70.51	64.64	37.62	109.08	45.66	115.87	N/A	241,313	155,995
1	4	60.26	70.51	64.64	37.62	109.08	45.66	115.87	N/A	241,313	155,995
<b>ALL</b>	<b>54</b>	<b>74.48</b>	<b>77.32</b>	<b>76.34</b>	<b>17.12</b>	<b>101.28</b>	<b>45.66</b>	<b>120.65</b>	<b>68.99 to 77.87</b>	<b>674,347</b>	<b>514,788</b>

## Butler County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Butler	1	6398	5899	5760	5569	5301	5271	4882	4763	<b>5863</b>
Colfax	1	6000	5800	5600	5356	5300	5100	4800	4408	<b>5374</b>
Saunders	1	6320	n/a	5830	5450	n/a	4870	3910	3670	<b>4784</b>
Seward	1	7000	6850	6297	6299	6300	5350	4600	4192	<b>6279</b>
Seward	2	6800	6700	6300	6100	5800	4900	4600	3800	<b>6243</b>
Seward	3	6800	6700	6300	6100	5800	4900	4600	3800	<b>6316</b>
Polk	1	6370	5793	5436	5079	4651	4641	4378	3896	<b>5874</b>
Platte	3	6399	6100	5572	5215	4900	4474	4100	3650	<b>5310</b>

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Butler	1	5400	4900	4699	4600	4400	4000	3100	3000	<b>4318</b>
Colfax	1	5742	5638	5397	5298	4972	4877	4502	4150	<b>5126</b>
Saunders	1	5370	5025	5016	n/a	4330	3797	3260	3030	<b>4016</b>
Seward	1	5300	5200	4750	4750	4700	3500	3200	2900	<b>4598</b>
Seward	2	5300	5200	4750	4750	4700	3496	3200	2900	<b>4251</b>
Seward	3	5300	5200	4745	4750	4700	3500	3200	2896	<b>4590</b>
Polk	1	5003	4700	3474	3558	3084	3196	3064	3066	<b>4373</b>
Platte	3	5200	5050	4851	4700	4408	4107	3300	2800	<b>4432</b>

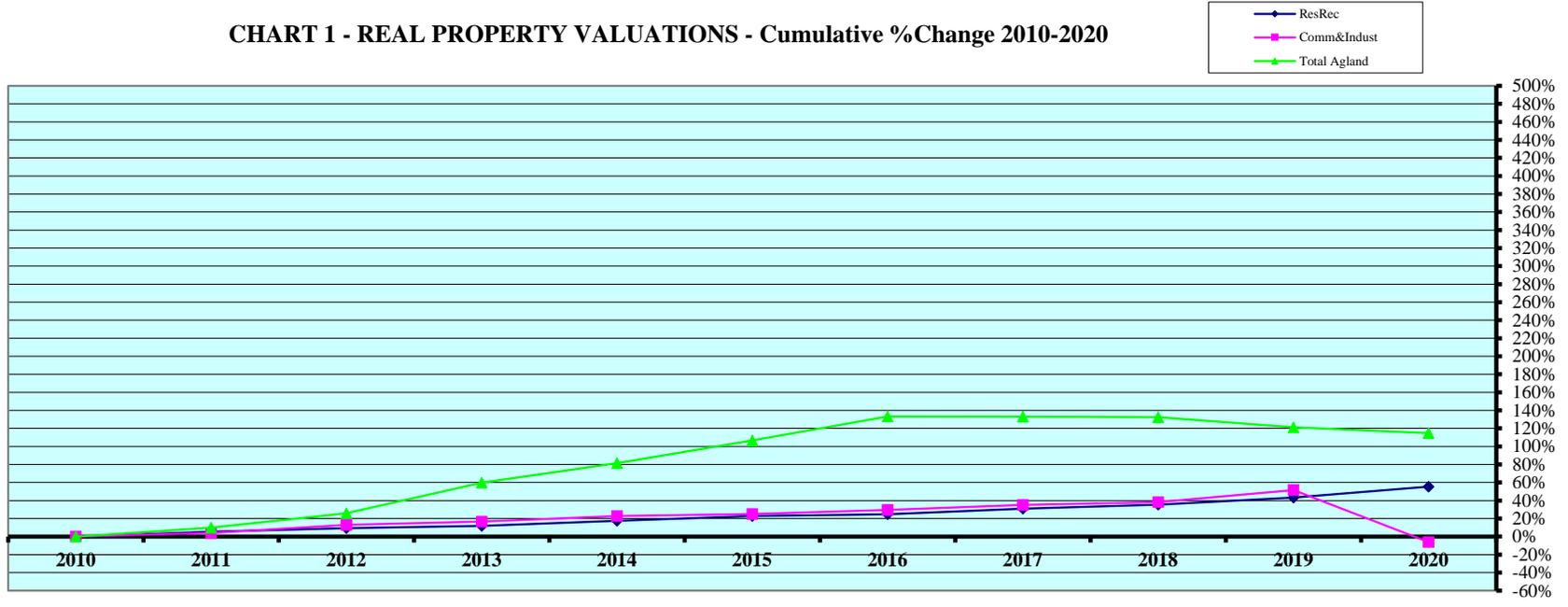
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Butler	1	2293	2272	2234	2222	1864	2128	n/a	2050	<b>2267</b>
Colfax	1	1987	1987	1800	1800	n/a	1700	n/a	1600	<b>1943</b>
Saunders	1	2250	2250	2250	n/a	n/a	n/a	n/a	2000	<b>2249</b>
Seward	1	1800	1800	1700	n/a	1500	n/a	n/a	1500	<b>1774</b>
Seward	2	1799	1800	1700	n/a	1500	n/a	n/a	1500	<b>1714</b>
Seward	3	1799	1800	1700	n/a	1500	n/a	n/a	1500	<b>1768</b>
Polk	1	2170	2175	2159	2172	2085	n/a	2096	2072	<b>2164</b>
Platte	3	1393	1366	1300	1320	1200	1132	1098	1055	<b>1292</b>

County	Mkt Area	CRP	TIMBER	WASTE
Butler	1	2881	1499	786
Colfax	1	3984	1599	150
Saunders	1	2399	600	130
Seward	1	2548	602	100
Seward	2	2568	600	101
Seward	3	2555	636	100
Polk	1	1150	1102	40
Platte	3	1316	1057	100

Source: 2021 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.



**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2010-2020**



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
2010	207,054,715	--	--	--	72,647,475	--	--	--	754,017,735	--	--	--
2011	218,165,315	11,110,600	5.37%	5.37%	75,624,405	2,976,930	4.10%	4.10%	829,690,145	75,672,410	10.04%	10.04%
2012	226,498,455	8,333,140	3.82%	9.39%	82,106,970	6,482,565	8.57%	13.02%	948,882,795	119,192,650	14.37%	25.84%
2013	231,427,060	4,928,605	2.18%	11.77%	84,824,440	2,717,470	3.31%	16.76%	1,206,057,260	257,174,465	27.10%	59.95%
2014	243,306,770	11,879,710	5.13%	17.51%	89,218,605	4,394,165	5.18%	22.81%	1,367,091,430	161,034,170	13.35%	81.31%
2015	254,394,350	11,087,580	4.56%	22.86%	90,890,450	1,671,845	1.87%	25.11%	1,558,443,105	191,351,675	14.00%	106.69%
2016	258,545,780	4,151,430	1.63%	24.87%	94,134,065	3,243,615	3.57%	29.58%	1,758,458,995	200,015,890	12.83%	133.21%
2017	271,163,715	12,617,935	4.88%	30.96%	98,201,965	4,067,900	4.32%	35.18%	1,756,698,430	-1,760,565	-0.10%	132.98%
2018	280,302,625	9,138,910	3.37%	35.38%	100,361,230	2,159,265	2.20%	38.15%	1,753,556,950	-3,141,480	-0.18%	132.56%
2019	296,768,320	16,465,695	5.87%	43.33%	110,112,270	9,751,040	9.72%	51.57%	1,668,672,255	-84,884,695	-4.84%	121.30%
2020	321,826,425	25,058,105	8.44%	55.43%	68,193,230	-41,919,040	-38.07%	-6.13%	1,619,209,840	-49,462,415	-2.96%	114.74%

Rate Annual %chg: Residential & Recreational **4.51%**

Commercial & Industrial **-0.63%**

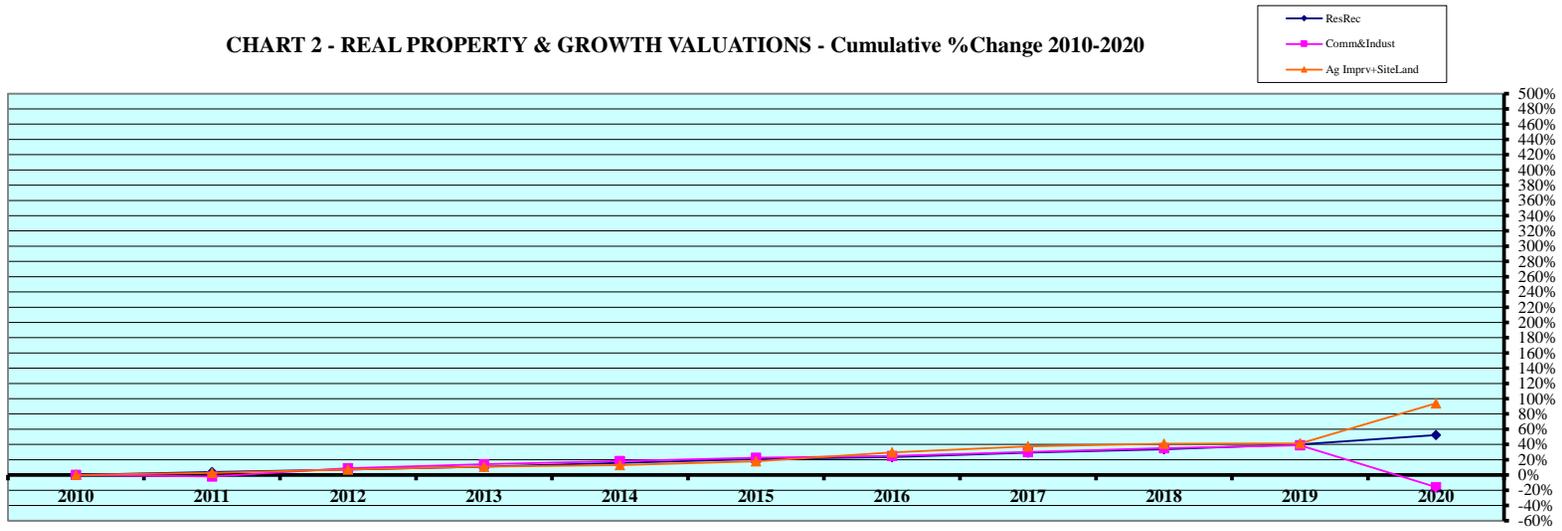
Agricultural Land **7.94%**

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

**CHART 1**

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2010-2020



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
2010	207,054,715	4,223,900	2.04%	202,830,815	--	--	72,647,475	1,821,000	2.51%	70,826,475	--	--
2011	218,165,315	3,234,053	1.48%	214,931,262	3.80%	3.80%	75,624,405	4,418,440	5.84%	71,205,965	-1.98%	-1.98%
2012	226,498,455	4,790,149	2.11%	221,708,306	1.62%	7.08%	82,106,970	2,954,825	3.60%	79,152,145	4.66%	8.95%
2013	231,427,060	2,163,140	0.93%	229,263,920	1.22%	10.73%	84,824,440	1,895,111	2.23%	82,929,329	1.00%	14.15%
2014	243,306,770	3,486,001	1.43%	239,820,769	3.63%	15.82%	89,218,605	3,433,685	3.85%	85,784,920	1.13%	18.08%
2015	254,394,350	4,035,865	1.59%	250,358,485	2.90%	20.91%	90,890,450	1,763,150	1.94%	89,127,300	-0.10%	22.68%
2016	258,545,780	2,952,625	1.14%	255,593,155	0.47%	23.44%	94,134,065	3,415,005	3.63%	90,719,060	-0.19%	24.88%
2017	271,163,715	3,665,183	1.35%	267,498,532	3.46%	29.19%	98,201,965	3,569,100	3.63%	94,632,865	0.53%	30.26%
2018	280,302,625	3,562,585	1.27%	276,740,040	2.06%	33.66%	100,361,230	2,199,170	2.19%	98,162,060	-0.04%	35.12%
2019	296,768,320	6,390,233	2.15%	290,378,087	3.59%	40.24%	110,112,270	9,203,875	8.36%	100,908,395	0.55%	38.90%
2020	321,826,425	6,425,250	2.00%	315,401,175	6.28%	52.33%	68,193,230	7,110,400	10.43%	61,082,830	-44.53%	-15.92%
Rate Ann%chg	4.51%			Resid & Recreat w/o growth 2.90%			-0.63%			C & I w/o growth -3.90%		

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
2010	57,697,310	38,987,435	96,684,745	2,179,245	2.25%	94,505,500	--	--
2011	60,768,290	40,193,230	100,961,520	1,649,315	1.63%	99,312,205	2.72%	2.72%
2012	65,363,320	42,820,105	108,183,425	4,665,965	4.31%	103,517,460	2.53%	7.07%
2013	65,131,025	43,904,670	109,035,695	1,777,901	1.63%	107,257,794	-0.86%	10.94%
2014	66,186,315	45,661,235	111,847,550	2,808,970	2.51%	109,038,580	0.00%	12.78%
2015	69,772,195	48,330,020	118,102,215	4,256,340	3.60%	113,845,875	1.79%	17.75%
2016	74,047,195	55,475,545	129,522,740	4,381,725	3.38%	125,141,015	5.96%	29.43%
2017	77,886,720	59,450,205	137,336,925	4,392,941	3.20%	132,943,984	2.64%	37.50%
2018	77,728,685	61,173,950	138,902,635	2,480,715	1.79%	136,421,920	-0.67%	41.10%
2019	82,075,525	56,935,630	139,011,155	2,542,755	1.83%	136,468,400	-1.75%	41.15%
2020	123,058,115	85,632,825	208,690,940	21,156,100	10.14%	187,534,840	34.91%	93.97%
Rate Ann%chg	7.87%	8.19%	8.00%	Ag Imprv+Site w/o growth			4.73%	

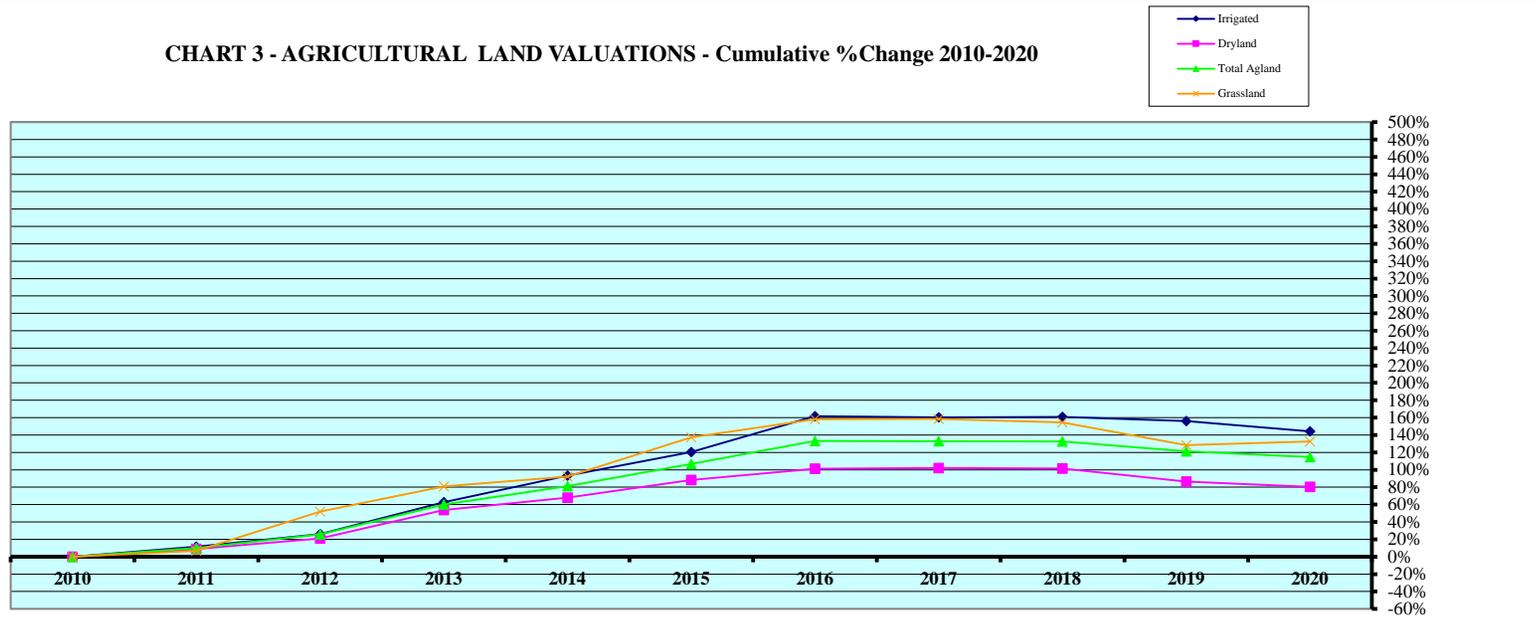
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2010 - 2020 CTL Growth Value; 2010-2020 Abstract of Asmnt Rpt.

Cnty# 12  
County BUTLER

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2010-2020



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
2010	339,030,245	--	--	--	353,135,585	--	--	--	61,323,170	--	--	--
2011	378,589,570	39,559,325	11.67%	11.67%	385,021,785	31,886,200	9.03%	9.03%	65,435,075	4,111,905	6.71%	6.71%
2012	427,766,490	49,176,920	12.99%	26.17%	427,181,600	42,159,815	10.95%	20.97%	93,143,235	27,708,160	42.34%	51.89%
2013	551,286,185	123,519,695	28.88%	62.61%	543,017,175	115,835,575	27.12%	53.77%	110,986,790	17,843,555	19.16%	80.99%
2014	655,016,995	103,730,810	18.82%	93.20%	593,462,370	50,445,195	9.29%	68.06%	117,825,240	6,838,450	6.16%	92.14%
2015	747,092,455	92,075,460	14.06%	120.36%	664,737,035	71,274,665	12.01%	88.24%	145,568,875	27,743,635	23.55%	137.38%
2016	887,152,270	140,059,815	18.75%	161.67%	710,677,080	45,940,045	6.91%	101.25%	158,403,125	12,834,250	8.82%	158.31%
2017	882,309,865	-4,842,405	-0.55%	160.25%	713,624,180	2,947,100	0.41%	102.08%	158,531,645	128,520	0.08%	158.52%
2018	883,965,015	1,655,150	0.19%	160.73%	711,285,790	-2,338,390	-0.33%	101.42%	156,067,290	-2,464,355	-1.55%	154.50%
2019	868,205,650	-15,759,365	-1.78%	156.09%	658,082,320	-53,203,470	-7.48%	86.35%	140,078,870	-15,988,420	-10.24%	128.43%
2020	827,890,935	-40,314,715	-4.64%	144.19%	636,795,035	-21,287,285	-3.23%	80.33%	142,658,085	2,579,215	1.84%	132.63%

Rate Ann.%chg: Irrigated **9.34%** Dryland **6.07%** Grassland **8.81%**

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
2010	205,050	--	--	--	323,685	--	--	--	754,017,735	--	--	--
2011	245,320	40,270	19.64%	19.64%	398,395	74,710	23.08%	23.08%	829,690,145	75,672,410	10.04%	10.04%
2012	313,475	68,155	27.78%	52.88%	477,995	79,600	19.98%	47.67%	948,882,795	119,192,650	14.37%	25.84%
2013	306,120	-7,355	-2.35%	49.29%	460,990	-17,005	-3.56%	42.42%	1,206,057,260	257,174,465	27.10%	59.95%
2014	325,835	19,715	6.44%	58.91%	460,990	0	0.00%	42.42%	1,367,091,430	161,034,170	13.35%	81.31%
2015	430,095	104,260	32.00%	109.75%	614,645	153,655	33.33%	89.89%	1,558,443,105	191,351,675	14.00%	106.69%
2016	680,040	249,945	58.11%	231.65%	1,546,480	931,835	151.61%	377.77%	1,758,458,995	200,015,890	12.83%	133.21%
2017	704,050	24,010	3.53%	243.36%	1,528,690	-17,790	-1.15%	372.28%	1,756,698,430	-1,760,565	-0.10%	132.98%
2018	726,915	22,865	3.25%	254.51%	1,511,940	-16,750	-1.10%	367.10%	1,753,556,950	-3,141,480	-0.18%	132.56%
2019	763,635	36,720	5.05%	272.41%	1,541,780	29,840	1.97%	376.32%	1,668,672,255	-84,884,695	-4.84%	121.30%
2020	2,193,245	1,429,610	187.21%	969.61%	9,672,540	8,130,760	527.36%	2888.26%	1,619,209,840	-49,462,415	-2.96%	114.74%

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

Rate Ann.%chg: Total Agric Land **7.94%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020 (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
2010	338,976,695	124,497	2,723			353,831,395	164,975	2,145			81,700,995	133,333	613		
2011	378,398,760	126,154	3,000	10.16%	10.16%	385,264,820	163,188	2,361	10.08%	10.08%	89,688,965	135,300	663	8.18%	9.46%
2012	427,268,210	127,335	3,355	11.87%	23.24%	430,004,635	155,529	2,765	17.11%	28.91%	89,574,800	130,628	686	3.44%	13.24%
2013	550,241,355	129,974	4,233	26.17%	55.49%	544,132,340	152,069	3,578	29.42%	66.83%	97,239,960	127,646	762	11.09%	25.80%
2014	654,712,450	132,731	4,933	16.51%	81.16%	594,375,905	150,156	3,958	10.63%	84.56%	128,539,130	127,483	1,008	32.36%	66.50%
2015	746,353,155	133,575	5,588	13.28%	105.22%	665,185,415	147,715	4,503	13.76%	109.96%	149,636,865	127,257	1,176	16.62%	94.17%
2016	887,714,965	134,449	6,603	18.17%	142.50%	710,913,470	148,286	4,794	6.46%	123.53%	164,929,515	127,713	1,291	9.83%	113.25%
2017	881,212,945	133,442	6,604	0.02%	142.54%	713,900,360	148,873	4,795	0.02%	123.58%	174,353,050	127,360	1,369	6.01%	126.06%
2018	883,383,425	134,158	6,585	-0.29%	141.84%	712,169,190	148,937	4,782	-0.29%	122.95%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	868,955,475	134,645	6,454	-1.99%	137.03%	658,318,860	148,317	4,439	-7.17%	106.95%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	828,281,110	134,323	6,166	-4.45%	126.47%	637,428,655	147,429	4,324	-2.59%	101.59%	142,735,700	67,208	2,124	64.73%	246.60%

Rate Annual %chg Average Value/Acre:

8.52%

7.26%

13.24%

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
2010	203,670	978	208			15,678,140	18,660	840			754,506,055	354,360	2,129		
2011	245,335	980	250	20.16%	20.16%	15,696,325	18,591	844	0.49%	0.49%	829,717,760	353,873	2,345	10.12%	10.12%
2012	291,910	973	300	19.85%	44.01%	17,472,370	18,588	940	11.33%	11.88%	948,893,360	353,873	2,681	14.36%	25.94%
2013	303,150	1,011	300	0.00%	44.00%	17,393,075	18,467	942	0.20%	12.10%	948,893,360	353,530	3,411	27.22%	60.22%
2014	324,180	1,081	300	0.00%	44.00%	460,990	1,537	300	-68.15%	-64.30%	1,367,108,735	353,541	3,867	13.35%	81.61%
2015	430,110	1,075	400	33.33%	92.00%	614,655	1,537	400	33.34%	-52.39%	1,558,328,720	353,510	4,408	14.00%	107.03%
2016	674,370	1,124	600	50.03%	188.05%	1,554,220	1,554	1,000	150.00%	19.02%	1,759,061,350	353,724	4,973	12.81%	133.56%
2017	697,500	1,162	600	0.00%	188.05%	1,528,100	1,536	995	-0.50%	18.42%	1,757,285,785	353,926	4,965	-0.16%	133.19%
2018	718,390	1,197	600	0.00%	188.04%	1,511,940	1,520	995	-0.01%	18.42%	1,753,651,395	353,621	4,959	-0.12%	132.91%
2019	763,610	1,273	600	0.00%	188.04%	1,531,190	1,539	995	0.01%	18.42%	1,670,759,655	353,538	4,726	-4.70%	121.95%
2020	2,185,785	2,776	787	31.21%	277.95%	9,653,185	2,410	4,005	302.56%	376.73%	1,620,284,435	354,146	4,575	-3.19%	114.88%

12  
BUTLER

Rate Annual %chg Average Value/Acre:

7.95%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2010 - 2020 County Abstract Reports  
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 4

CHART 5 - 2020 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
8,395	BUTLER	86,736,823	52,392,171	32,899,360	304,915,855	57,216,085	10,977,145	16,910,570	1,619,209,840	123,058,115	85,632,825	1,526,790	2,391,475,579
cnty sectorvalue % of total value:		3.63%	2.19%	1.38%	12.75%	2.39%	0.46%	0.71%	67.71%	5.15%	3.58%	0.06%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
69	ABIE	654,134	3,273	155	1,514,110	99,900	0	0	7,040	0	20,340	0	2,298,952
0.82%	%sector of county sector	0.75%	0.01%	0.00%	0.50%	0.17%			0.00%		0.02%		0.10%
	%sector of municipality	28.45%	0.14%	0.01%	65.86%	4.35%			0.31%		0.88%		100.00%
435	BELLWOOD	657,446	121,165	303,854	13,276,760	2,840,720	0	0	6,265	0	0	0	17,206,210
5.18%	%sector of county sector	0.76%	0.23%	0.92%	4.35%	4.96%			0.00%				0.72%
	%sector of municipality	3.82%	0.70%	1.77%	77.16%	16.51%			0.04%				100.00%
332	BRAINARD	1,225,882	240,873	968,826	15,696,115	5,762,400	0	0	8,870	0	0	0	23,902,966
3.95%	%sector of county sector	1.41%	0.46%	2.94%	5.15%	10.07%			0.00%				1.00%
	%sector of municipality	5.13%	1.01%	4.05%	65.67%	24.11%			0.04%				100.00%
99	BRUNO	142,298	50,511	2,387	1,970,220	351,965	0	0	140,955	0	21,090	0	2,679,426
1.18%	%sector of county sector	0.16%	0.10%	0.01%	0.65%	0.62%			0.01%		0.02%		0.11%
	%sector of municipality	5.31%	1.89%	0.09%	73.53%	13.14%			5.26%		0.79%		100.00%
2,922	DAVID CITY	13,055,141	1,602,067	1,245,301	114,443,570	19,039,810	10,977,145	0	714,695	0	11,880	0	161,089,609
34.81%	%sector of county sector	15.05%	3.06%	3.79%	37.53%	33.28%	100.00%		0.04%		0.01%		6.74%
	%sector of municipality	8.10%	0.99%	0.77%	71.04%	11.82%	6.81%		0.44%		0.01%		100.00%
204	DWIGHT	405,850	39,833	1,882	8,508,605	1,467,310	0	0	62,150	0	0	0	10,485,630
2.43%	%sector of county sector	0.47%	0.08%	0.01%	2.79%	2.56%			0.00%				0.44%
	%sector of municipality	3.87%	0.38%	0.02%	81.15%	13.99%			0.59%				100.00%
54	GARRISON	211,194	91,417	279,216	1,011,375	3,299,420	0	0	28,995	0	0	0	4,921,617
0.64%	%sector of county sector	0.24%	0.17%	0.85%	0.33%	5.77%			0.05%				8.60%
	%sector of municipality	4.29%	1.86%	5.67%	20.55%	67.04%			0.59%				100.00%
88	LINWOOD	136,850	0	0	1,456,115	214,965	0	0	632,605	20,000	42,295	0	2,502,830
1.05%	%sector of county sector	0.16%			0.48%	0.38%			5.76%	0.18%	0.39%		22.80%
	%sector of municipality	5.47%			58.18%	8.59%			25.28%	0.80%	1.69%		100.00%
127	OCTAVIA	3,049	43,714	2,066	2,627,455	0	0	0	120,680	0	0	0	2,796,964
1.51%	%sector of county sector	0.00%	0.08%	0.01%	0.86%				0.01%				0.17%
	%sector of municipality	0.11%	1.56%	0.07%	93.94%				4.31%				100.00%
374	RISING CITY	729,604	364,650	489,318	11,661,900	5,229,040	0	0	146,545	0	5,640	0	18,626,697
4.46%	%sector of county sector	0.84%	0.70%	1.49%	3.82%	9.14%			0.01%		0.01%		0.78%
	%sector of municipality	3.92%	1.96%	2.63%	62.61%	28.07%			0.79%		0.03%		100.00%
43	SURPRISE	24,205	43,312	2,047	788,655	170,915	0	0	661,225	77,885	18,550	0	1,786,794
0.51%	%sector of county sector	0.03%	0.08%	0.01%	0.26%	0.30%			0.04%	0.06%	0.02%		0.07%
	%sector of municipality	1.35%	2.42%	0.11%	44.14%	9.57%			37.01%	4.36%	1.04%		100.00%
171	ULYSSES	461,147	255,569	292,811	2,986,825	1,726,985	0	0	7,135	0	0	0	5,730,472
2.04%	%sector of county sector	0.53%	0.49%	0.89%	0.98%	3.02%			0.00%				0.24%
	%sector of municipality	8.05%	4.46%	5.11%	52.12%	30.14%			0.12%				100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
4,918	Total Municipalities	17,706,800	2,856,384	3,587,863	175,941,705	40,203,430	10,977,145	0	2,537,160	97,885	119,795	0	254,028,167
58.58%	%all municip.sectors of cnty	20.41%	5.45%	10.91%	57.70%	70.27%	100.00%		0.16%	0.08%	0.14%		10.62%

Sources: 2020 Certificate of Taxes Levied CTL, 2010 US Census; Dec. 2020 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

CHART 5

Source: 2010 - 2020 Certificate of Taxes Levied Reports CTL NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2021

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 8,647</b>	<b>Value : 2,222,440,650</b>	<b>Growth 25,858,973</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>	248	1,502,250	0	0	594	6,924,550	842	8,426,800	
<b>02. Res Improve Land</b>	2,073	19,196,160	0	0	682	14,579,605	2,755	33,775,765	
<b>03. Res Improvements</b>	2,119	166,348,525	0	0	774	114,915,010	2,893	281,263,535	
<b>04. Res Total</b>	2,367	187,046,935	0	0	1,368	136,419,165	3,735	323,466,100	5,082,175
<b>% of Res Total</b>	63.37	57.83	0.00	0.00	36.63	42.17	43.19	14.55	19.65
<b>05. Com UnImp Land</b>	40	247,630	0	0	10	988,720	50	1,236,350	
<b>06. Com Improve Land</b>	279	2,991,825	0	0	34	5,450,510	313	8,442,335	
<b>07. Com Improvements</b>	292	39,147,210	0	0	50	10,832,075	342	49,979,285	
<b>08. Com Total</b>	332	42,386,665	0	0	60	17,271,305	392	59,657,970	1,184,190
<b>% of Com Total</b>	84.69	71.05	0.00	0.00	15.31	28.95	4.53	2.68	4.58
<b>09. Ind UnImp Land</b>	2	37,015	0	0	0	0	2	37,015	
<b>10. Ind Improve Land</b>	8	1,001,130	0	0	0	0	8	1,001,130	
<b>11. Ind Improvements</b>	8	9,731,200	0	0	0	0	8	9,731,200	
<b>12. Ind Total</b>	10	10,769,345	0	0	0	0	10	10,769,345	4,860
<b>% of Ind Total</b>	100.00	100.00	0.00	0.00	0.00	0.00	0.12	0.48	0.02
<b>13. Rec UnImp Land</b>	0	0	0	0	41	2,419,695	41	2,419,695	
<b>14. Rec Improve Land</b>	0	0	0	0	52	1,922,260	52	1,922,260	
<b>15. Rec Improvements</b>	0	0	0	0	238	14,564,065	238	14,564,065	
<b>16. Rec Total</b>	0	0	0	0	279	18,906,020	279	18,906,020	22,180
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	100.00	100.00	3.23	0.85	0.09
<b>Res &amp; Rec Total</b>	2,367	187,046,935	0	0	1,647	155,325,185	4,014	342,372,120	5,104,355
<b>% of Res &amp; Rec Total</b>	58.97	54.63	0.00	0.00	41.03	45.37	46.42	15.41	19.74
<b>Com &amp; Ind Total</b>	342	53,156,010	0	0	60	17,271,305	402	70,427,315	1,189,050
<b>% of Com &amp; Ind Total</b>	85.07	75.48	0.00	0.00	14.93	24.52	4.65	3.17	4.60
<b>17. Taxable Total</b>	2,709	240,202,945	0	0	1,707	172,596,490	4,416	412,799,435	6,293,405
<b>% of Taxable Total</b>	61.35	58.19	0.00	0.00	38.65	41.81	51.07	18.57	24.34

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	8	286,055	2,330,865	0	0	0
19. Commercial	1	38,760	142,535	0	0	0
20. Industrial	3	7,957,645	8,867,530	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	8	286,055	2,330,865
19. Commercial	0	0	0	1	38,760	142,535
20. Industrial	0	0	0	3	7,957,645	8,867,530
21. Other	0	0	0	0	0	0
22. Total Sch II				12	8,282,460	11,340,930

Schedule III : Mineral Interest Records

Mineral Interest	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
23. Producing	0	0	0	0	3	1,191,100	3	1,191,100	0
24. Non-Producing	0	0	0	0	1	380,500	1	380,500	0
25. Total	0	0	0	0	4	1,571,600	4	1,571,600	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	273	0	454	727

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	107	1,748,365	0	0	2,679	1,036,004,765	2,786	1,037,753,130
28. Ag-Improved Land	7	844,640	0	0	1,349	574,562,730	1,356	575,407,370
29. Ag Improvements	9	199,835	0	0	1,432	194,709,280	1,441	194,909,115

30. Ag Total				4,227	1,808,069,615
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	1	1.00	20,000	0	0.00	0	
32. HomeSite Improv Land	2	1.00	22,400	0	0.00	0	
33. HomeSite Improvements	2	0.00	126,850	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	6	3.68	12,565	0	0.00	0	
36. FarmSite Improv Land	6	7.91	33,885	0	0.00	0	
37. FarmSite Improvements	9	0.00	72,985	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	9	8.77	0	0	0.00	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	36	37.26	761,000	37	38.26	781,000	
32. HomeSite Improv Land	731	739.88	14,879,430	733	740.88	14,901,830	
33. HomeSite Improvements	779	0.00	88,983,565	781	0.00	89,110,415	2,463,908
34. HomeSite Total				<b>818</b>	<b>779.14</b>	<b>104,793,245</b>	
35. FarmSite UnImp Land	69	298.73	899,345	75	302.41	911,910	
36. FarmSite Improv Land	1,244	2,954.59	14,067,275	1,250	2,962.50	14,101,160	
37. FarmSite Improvements	1,392	0.00	105,725,715	1,401	0.00	105,798,700	17,101,660
38. FarmSite Total				<b>1,476</b>	<b>3,264.91</b>	<b>120,811,770</b>	
39. Road & Ditches	3,483	7,639.49	0	3,492	7,648.26	0	
40. Other- Non Ag Use	29	833.57	2,373,950	29	833.57	2,373,950	
41. Total Section VI				<b>2,294</b>	<b>12,525.88</b>	<b>227,978,965</b>	<b>19,565,568</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	2	316.95	691,710	2	316.95	691,710

Schedule VIII : Agricultural Records : Special Value

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

## Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	54,781.81	40.59%	350,519,680	44.29%	6,398.47
46. 1A	21,588.26	15.99%	127,339,465	16.09%	5,898.55
47. 2A1	16,757.71	12.42%	96,521,170	12.20%	5,759.81
48. 2A	14,246.54	10.55%	79,340,270	10.03%	5,569.09
49. 3A1	2,308.91	1.71%	12,240,535	1.55%	5,301.43
50. 3A	7,534.04	5.58%	39,713,385	5.02%	5,271.19
51. 4A1	9,516.22	7.05%	46,458,785	5.87%	4,882.06
52. 4A	8,243.05	6.11%	39,259,350	4.96%	4,762.72
53. Total	134,976.54	100.00%	791,392,640	100.00%	5,863.19
<b>Dry</b>					
54. 1D1	33,200.56	22.58%	179,282,995	28.23%	5,400.00
55. 1D	26,916.10	18.30%	131,888,820	20.77%	4,900.00
56. 2D1	14,026.76	9.54%	65,918,575	10.38%	4,699.49
57. 2D	8,024.37	5.46%	36,912,045	5.81%	4,599.99
58. 3D1	5,913.45	4.02%	26,019,190	4.10%	4,400.00
59. 3D	15,998.89	10.88%	63,995,565	10.08%	4,000.00
60. 4D1	20,406.37	13.88%	63,259,665	9.96%	3,100.00
61. 4D	22,571.04	15.35%	67,713,130	10.66%	3,000.00
62. Total	147,057.54	100.00%	634,989,985	100.00%	4,317.97
<b>Grass</b>					
63. 1G1	31,552.28	46.95%	74,844,060	52.73%	2,372.07
64. 1G	5,365.28	7.98%	12,548,955	8.84%	2,338.92
65. 2G1	9,420.70	14.02%	21,841,220	15.39%	2,318.43
66. 2G	760.55	1.13%	1,739,935	1.23%	2,287.73
67. 3G1	659.50	0.98%	1,275,000	0.90%	1,933.28
68. 3G	0.43	0.00%	915	0.00%	2,127.91
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	19,451.45	28.94%	29,696,580	20.92%	1,526.70
71. Total	67,210.19	100.00%	141,946,665	100.00%	2,111.98
<b>Irrigated Total</b>					
	134,976.54	38.12%	791,392,640	50.09%	5,863.19
<b>Dry Total</b>					
	147,057.54	41.53%	634,989,985	40.19%	4,317.97
<b>Grass Total</b>					
	67,210.19	18.98%	141,946,665	8.98%	2,111.98
72. Waste	2,780.70	0.79%	2,184,615	0.14%	785.63
73. Other	2,044.59	0.58%	9,576,745	0.61%	4,683.94
74. Exempt	1,226.66	0.35%	0	0.00%	0.00
75. Market Area Total	354,069.56	100.00%	1,580,090,650	100.00%	4,462.66

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	93.88	559,590	0.00	0	134,882.66	790,833,050	134,976.54	791,392,640
<b>77. Dry Land</b>	367.89	1,762,290	0.00	0	146,689.65	633,227,695	147,057.54	634,989,985
<b>78. Grass</b>	92.09	181,430	0.00	0	67,118.10	141,765,235	67,210.19	141,946,665
<b>79. Waste</b>	1.41	845	0.00	0	2,779.29	2,183,770	2,780.70	2,184,615
<b>80. Other</b>	0.00	0	0.00	0	2,044.59	9,576,745	2,044.59	9,576,745
<b>81. Exempt</b>	5.45	0	0.00	0	1,221.21	0	1,226.66	0
<b>82. Total</b>	<b>555.27</b>	<b>2,504,155</b>	<b>0.00</b>	<b>0</b>	<b>353,514.29</b>	<b>1,577,586,495</b>	<b>354,069.56</b>	<b>1,580,090,650</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	134,976.54	38.12%	791,392,640	50.09%	5,863.19
<b>Dry Land</b>	147,057.54	41.53%	634,989,985	40.19%	4,317.97
<b>Grass</b>	67,210.19	18.98%	141,946,665	8.98%	2,111.98
<b>Waste</b>	2,780.70	0.79%	2,184,615	0.14%	785.63
<b>Other</b>	2,044.59	0.58%	9,576,745	0.61%	4,683.94
<b>Exempt</b>	1,226.66	0.35%	0	0.00%	0.00
<b>Total</b>	<b>354,069.56</b>	<b>100.00%</b>	<b>1,580,090,650</b>	<b>100.00%</b>	<b>4,462.66</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 Abie	6	6,905	50	70,775	50	1,785,135	56	1,862,815	24,935
83.2 Acreage	564	6,178,070	570	11,588,540	589	90,093,160	1,153	107,859,770	1,941,750
83.3 Adamy Subdivision	3	49,760	14	287,970	14	3,537,840	17	3,875,570	38,015
83.4 Bay Meadows Trlr Crt	0	0	0	0	6	85,480	6	85,480	0
83.5 Bellwood	15	74,150	179	1,209,850	192	12,397,960	207	13,681,960	198,345
83.6 Bellwood Lakes	1	97,500	2	573,080	56	1,952,725	57	2,623,305	41,050
83.7 Benesch Lakes	1	206,430	0	0	27	436,745	28	643,175	680
83.8 Bow Strings	14	593,685	5	203,395	5	1,135,600	19	1,932,680	0
83.9 Brainard	24	276,155	165	2,016,930	166	14,097,740	190	16,390,825	9,850
83.10 Brandenburgh Lakes	2	886,670	0	0	87	7,380,385	89	8,267,055	5,545
83.11 Bruno	19	45,340	66	101,180	67	2,148,795	86	2,295,315	5,265
83.12 Clear Lake	3	31,680	42	1,516,840	42	6,864,720	45	8,413,240	0
83.13 Clearwater	1	99,680	0	0	7	266,115	8	365,795	0
83.14 Cornell Subdivision	0	0	6	183,525	6	961,895	6	1,145,420	840
83.15 David City	42	699,830	1,028	13,518,115	1,026	106,769,990	1,068	120,987,935	1,495,615
83.16 Dwight	12	54,900	115	696,045	115	8,126,590	127	8,877,535	279,285
83.17 Gans Lake	17	326,170	20	403,060	25	1,240,300	42	1,969,530	92,090
83.18 Garrison	6	10,930	35	65,085	35	1,015,350	41	1,091,365	60,245
83.19 Jarecki Lake	2	386,280	1	17,000	34	4,084,295	36	4,487,575	16,990
83.20 Jarecki Subdivision	0	0	13	247,890	13	1,673,790	13	1,921,680	0
83.21 Lakeside Estates	0	0	0	0	27	372,345	27	372,345	1,445
83.22 Linwood	31	84,005	48	169,065	50	1,418,755	81	1,671,825	55,315
83.23 Loma	6	7,860	10	23,460	11	290,410	17	321,730	0
83.24 Octavia	12	58,000	57	89,030	61	2,791,025	73	2,938,055	0
83.25 Rising City	29	83,385	186	908,180	186	11,706,650	215	12,698,215	215,670
83.26 Riverside Meadows	13	344,210	14	394,155	14	2,277,070	27	3,015,435	356,855
83.27 Riverview Lake Sub	5	74,415	27	575,290	27	1,599,230	32	2,248,935	22,180
83.28 Rural Ioll	0	0	0	0	1	300,145	1	300,145	78,420
83.29 Rural Recreational	2	21,875	0	0	11	1,899,835	13	1,921,710	0
83.30 Shyla Subdivison	1	39,960	2	63,415	2	449,845	3	553,220	161,855
83.31 Smokie L Lake	0	0	1	288,910	28	2,303,905	28	2,592,815	0
83.32 Surprise	13	15,890	25	48,715	25	843,835	38	908,440	0
83.33 Ulysses	39	92,760	120	305,740	120	2,874,785	159	3,273,285	2,115
83.34 Valley Heights	0	0	6	132,785	6	645,155	6	777,940	0
84 Residential Total	883	10,846,495	2,807	35,698,025	3,131	295,827,600	4,014	342,372,120	5,104,355

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>	
<hr/>									

Schedule XII : Commercial 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>	
85.1	Abie	5	5,000	4	8,975	5	93,120	10	107,095	0
85.2	Bellwood	6	19,805	19	118,210	23	2,740,195	29	2,878,210	0
85.3	Brainard	4	15,890	33	163,135	34	5,593,275	38	5,772,300	0
85.4	Bruno	2	325	12	36,585	12	348,235	14	385,145	0
85.5	David City	10	218,885	147	3,402,205	151	28,213,935	161	31,835,025	913,650
85.6	Dwight	0	0	21	73,500	21	1,408,185	21	1,481,685	2,970
85.7	Garrison	0	0	4	12,030	5	3,274,710	5	3,286,740	0
85.8	Linwood	1	900	3	8,860	3	207,220	4	216,980	0
85.9	Loma	1	1,225	2	1,870	2	16,115	3	19,210	0
85.10	Rising City	7	12,215	24	132,115	27	5,152,205	34	5,296,535	20,075
85.11	Rural Improved	0	0	31	5,428,640	45	10,779,510	45	16,208,150	252,355
85.12	Rural Unimproved	9	987,495	1	20,000	1	15,590	10	1,023,085	0
85.13	Surprise	3	2,700	5	8,885	5	165,095	8	176,680	0
85.14	Ulysses	4	8,925	15	28,455	16	1,703,095	20	1,740,475	0
86	Commercial Total	52	1,273,365	321	9,443,465	350	59,710,485	402	70,427,315	1,189,050

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

## Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	27,448.41	64.56%	62,942,865	65.30%	2,293.13
88. 1G	4,767.68	11.21%	10,830,815	11.24%	2,271.72
89. 2G1	8,123.12	19.10%	18,143,080	18.82%	2,233.51
90. 2G	677.58	1.59%	1,505,530	1.56%	2,221.92
91. 3G1	610.43	1.44%	1,137,605	1.18%	1,863.61
92. 3G	0.43	0.00%	915	0.00%	2,127.91
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	890.78	2.10%	1,826,165	1.89%	2,050.07
95. Total	42,518.43	100.00%	96,386,975	100.00%	2,266.95
<b>CRP</b>					
96. 1C1	4,103.87	66.33%	11,901,195	66.77%	2,899.99
97. 1C	597.60	9.66%	1,718,140	9.64%	2,875.07
98. 2C1	1,297.58	20.97%	3,698,140	20.75%	2,850.03
99. 2C	82.97	1.34%	234,405	1.32%	2,825.18
100. 3C1	49.07	0.79%	137,395	0.77%	2,799.98
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	56.39	0.91%	135,330	0.76%	2,399.89
104. Total	6,187.48	100.00%	17,824,605	100.00%	2,880.75
<b>Timber</b>					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	18,504.28	100.00%	27,735,085	100.00%	1,498.85
113. Total	18,504.28	100.00%	27,735,085	100.00%	1,498.85
<hr/>					
Grass Total	42,518.43	63.26%	96,386,975	67.90%	2,266.95
CRP Total	6,187.48	9.21%	17,824,605	12.56%	2,880.75
Timber Total	18,504.28	27.53%	27,735,085	19.54%	1,498.85
<hr/>					
114. Market Area Total	67,210.19	100.00%	141,946,665	100.00%	2,111.98

**2021 County Abstract of Assessment for Real Property, Form 45**  
**Compared with the 2020 Certificate of Taxes Levied Report (CTL)**

12 Butler

	2020 CTL County Total	2021 Form 45 County Total	Value Difference (2021 form 45 - 2020 CTL)	Percent Change	2021 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	304,915,855	323,466,100	18,550,245	6.08%	5,082,175	4.42%
02. Recreational	16,910,570	18,906,020	1,995,450	11.80%	22,180	11.67%
03. Ag-Homesite Land, Ag-Res Dwelling	123,058,115	104,793,245	-18,264,870	-14.84%	2,463,908	-16.84%
<b>04. Total Residential (sum lines 1-3)</b>	<b>444,884,540</b>	<b>447,165,365</b>	<b>2,280,825</b>	<b>0.51%</b>	<b>7,568,263</b>	<b>-1.19%</b>
05. Commercial	57,216,085	59,657,970	2,441,885	4.27%	1,184,190	2.20%
06. Industrial	10,977,145	10,769,345	-207,800	-1.89%	4,860	-1.94%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>68,193,230</b>	<b>70,427,315</b>	<b>2,234,085</b>	<b>3.28%</b>	<b>1,189,050</b>	<b>1.53%</b>
08. Ag-Farmsite Land, Outbuildings	83,458,950	120,811,770	37,352,820	44.76%	17,101,660	24.26%
09. Minerals	1,526,790	1,571,600	44,810	2.93	0	2.93%
10. Non Ag Use Land	2,173,875	2,373,950	200,075	9.20%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>87,159,615</b>	<b>124,757,320</b>	<b>37,597,705</b>	<b>43.14%</b>	<b>17,101,660</b>	<b>23.52%</b>
12. Irrigated	827,890,935	791,392,640	-36,498,295	-4.41%		
13. Dryland	636,795,035	634,989,985	-1,805,050	-0.28%		
14. Grassland	142,658,085	141,946,665	-711,420	-0.50%		
15. Wasteland	2,193,245	2,184,615	-8,630	-0.39%		
16. Other Agland	9,672,540	9,576,745	-95,795	-0.99%		
<b>17. Total Agricultural Land</b>	<b>1,619,209,840</b>	<b>1,580,090,650</b>	<b>-39,119,190</b>	<b>-2.42%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>2,219,447,225</b>	<b>2,222,440,650</b>	<b>2,993,425</b>	<b>0.13%</b>	<b>25,858,973</b>	<b>-1.03%</b>

## 2021 Assessment Survey for Butler County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	Three
<b>4.</b>	<b>Other part-time employees:</b>
	0
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$236,898
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$236,898 This includes benefits; health insurance, Social Security and retirement.
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	0
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$64,438
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	0. This comes from county data processing, not the assessor's budget.
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$500
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	Assessor's budget \$2,969 Reappraisal budget \$1,361

## B. Computer, Automation Information and GIS

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

## C. Zoning Information

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

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

**D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	NA
<b>2.</b>	<b>GIS Services:</b>
	GIS programming, programming support and instruction are provided through gWorks.
<b>3.</b>	<b>Other services:</b>
	The administrative, appraisal, programming, and support functions are contracted through MIPS

**E. Appraisal /Listing Services**

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

## 2021 Residential Assessment Survey for Butler 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>																				
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																				
	The cost approach is used to estimate value in the residential class with Marshall Swift information used as the cost estimator.																				

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

## 2021 Commercial Assessment Survey for Butler 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>																		
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<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 used to estimate value in the commercial class, however, income information and comparable sales are considered when available.																		
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>																		
	Butler County has a limited number of unique properties, but when they do value one, they develop the cost approach and often rely on the expertise of a contract appraiser for the value and also make comparisons to any known similar property in other counties.																		
<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>																		
	Depreciation tables are developed using information derived from the market.																		
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																		
	The basic physical depreciation tables are used throughout the commercial class. There are variations developed for locational or economic considerations. The economic variations are more related to the type and use of the structure and the locational variations more closely related to the valuation groups.																		
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																		
	Vacant commercial lots are valued primarily using market information from vacant lot sales.																		
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Description of unique characteristics:

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

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

## 2021 Agricultural Assessment Survey for Butler 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>							
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<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	There is only one market area maintained in Butler County. Years of analysis of the agricultural sales have not produced information that persuaded the county to develop multiple market areas.	2016-2020						
	----The date range reported in the "Land Use Completed" column reports the time period when on-site inspections last took place.							
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>							
	The county reviews sale information and identifies common characteristics of the parcels. At this time all parcels in the county are influenced by the same market forces, so one market area has been defined.							
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>							
	The county considers a parcel agricultural if it is primarily used for the production of an ag product, residential if it is not being used for ag and has a primary residence, and it is recreational if seasonal dwellings exist or non ag uses are predominant.							
<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>							
	Farm home sites and rural residential home sites are valued the same. The base home site value is \$20,000. There is a location in the Northwest part of the county near Columbus where the home site values are slightly higher at \$21,000, but the two types of sites are the same within those locations.							
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>							
	A study of vacant land sales are used for the specific use if available.							
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>							
	The county has only eight known WRP parcels. Most of those parcels were sold after the easement was implemented several years ago. Those sales were the primary information used to estimate the probable market value per acre of the WRP land. The value per acre is reviewed and potentially adjusted each year. Presently, the value was estimated to be \$2,500 per acre.							
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>							
	Intensive use and flooded properties							
	<b><i><u>If your county has special value applications, please answer the following</u></i></b>							

<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>
	N/A
<b>8b.</b>	<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>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	N/A
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

**BUTLER COUNTY  
2020 PLAN OF ASSESSMENT  
For tax year 2021, 2022 & 2023**

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

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

Assessment Statistics for 2020:

<b>Property Class</b>	<b>Median</b>	<b>COD</b>	<b>PRD</b>
Residential	94%	10.00	101.37
Commercial	100%	10.80	102.80
Agricultural Land	70%	18.18	102.66

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

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

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

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

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

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

GENERAL DESCRIPTION OF REAL PROPERTY IN BUTLER COUNTY

Per the 2020 County Abstract, Butler County consists of the following real property types:

	Parcels	% of Total Parcels	% of Taxable Value
Residential	3264	37.12	13.79
Commercial	385	4.38	2.57
Industrial	10	.11	.76
Agricultural	4119	46.84	81.74
Recreational	275	3.13	.76
Game & Parks	3	.03	.08
Tax Increment Financing	10	.11	.23
Mineral Interest	4	.03	.07
Exempt	725	8.25	----
Total	8795	100.00	100.00

Agricultural land	Taxable Acres	Total Value
Irrigated Acres	134,322.99	828,281,110
Dry Acres	147,429.00	637,428,655
Grass Acres	42,519.99	96,330,185
Waste Acres	2,776.25	2,185,785
Other Acres (Accretion, Flood, Ag Intensive)	2,410.06	9,653,185
CRP	6,800.54	19,596,395
Timber	17,886.98	26,809,120
Exempt Acres	3,454.48	-----
Total Acres	357,600.29	1,620,284,435

For more information see 2020 Reports & Opinions, Abstract and Assessor Survey.

ASSESSMENT PLAN/PROCEDURES MANUAL

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

The Department of Property Assessment and Taxation has prepared the progress report for Butler County which is on file in the Assessor’s office and serves as additional information for this report. The 2020 Butler County statistical measures are on file in the annual report and kept on file in the Assessor’s Office.

Office Staff and Budget Information

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

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

## RECORD MAINTENANCE/RESPONSIBILITIES

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

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

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

ArcView is the GIS software and ARC 10.4.1 is currently being used by Butler County and is supported by GWorks in Omaha, Nebraska. GWorks is also the host for the Butler County Assessor's Website. Available on the website is the property record information, tax information, latest deed information, parcel lines, land use, soil types, flood plain, digital photos and sketches and aerial photos on the rural sites. GIS annotation layer is available and all the towns located in Butler County are complete. Other layers: tax district, fire district, cemetery are also available on the website.

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

Website address is: [butler.gworks.com](http://butler.gworks.com).

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

The office utilized the Terra Scan administrative and CAMA system using the Marshall Swift cost. As of May, 2020 MIPS, software has been added and will be used in the future. All data collected in all classifications of property have been entered in CAMA. A sketch of each house is entered into CAMA and was completed in 2001. Digital photos for each property have been entered into the system. 1992, 1998, 2005 & 2010 aerial photos are also a part of the property record card. 2016 colored imagery have been copied into the GIS and are being used to determine land use. 2011 digital obliques have been added to GIS and copied to the Terra Scan property record information. 2016 aerials are also included.

Real Estate transfer statements are received from the Register of Deeds & are processed daily. Ownership changes are made in the administrative package and updated on the website. Building permits are flagged in the computer for review. Pick-up work is to be completed by March 19th of each year.

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

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

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

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

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

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

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

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

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

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

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

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

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

### REPORT GENERATION

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

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

### PERSONAL PROPERTY

A Nebraska Personal Property Return for all depreciable tangible personal property which is used in a trade or business for the production of income, and which has a determinable life of longer than one year must be filed on or before May 1. For a late filing after May 1, but before July 1, a 10 percent penalty is applied. After July 1, a 25 percent penalty is applied to the taxes due.

**\*\* Due to executive order no. 20-17 the filing date remains May 1. However, if any personal property value is added or new returns are filed between May 1 and July 15, 2020, any and all penalties are waived. For ALL filings received on or before July 15, the personal property filer will receive the \$10,000 personal property exemption. Again, personal property returns filed by July 15 will be allowed to receive the personal property exemption. The forfeiture of the exemption will apply to any tangible personal property reported on or after July 16, 2020.**

Notice to file is published in the local newspaper February, March and April. In February a notice to file letter is mailed to each individual who previously filed.

### SALES REVIEW/VERIFICATION

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

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

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

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

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

#### EDUCATION

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

#### REAL PROPERTY

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

##### The Rotation review for 2021:

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

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

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

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

Aerial will be flown in the fall of 2020. After completed the photos will be reviewed, printed, number tagged to correspond with the CAMA files and printed and placed in each file.

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

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

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

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

The Rotation review for 2022:

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

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

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

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

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

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

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

The Rotation review for 2023:

Residential – David City as part of the 6-year inspection

Commercial – David City and any commercial within the townships for 2023 rotational review.

Agricultural Land and Improvements – Savannah & Alexis Townships as part of the 6-year inspection.

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

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

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

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

Respectfully submitted:

Signature:     *Vickie Donoghue*    

Vickie Donoghue

Butler County Assessor

June 1, 2020

Filed with the County Board of Equalization, June 15, 2020

David Mach, Chairperson

Signed 6-15-20 David W. Mach

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