

**NEBRASKA**

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

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

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

For the Tax Commissioner

Sincerely,

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

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

cc: Lynn Mussman, Fillmore County Assessor

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## **Introduction**

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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.

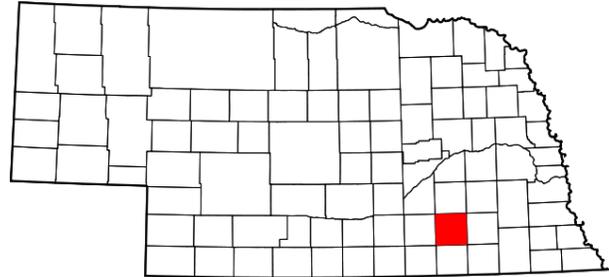
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

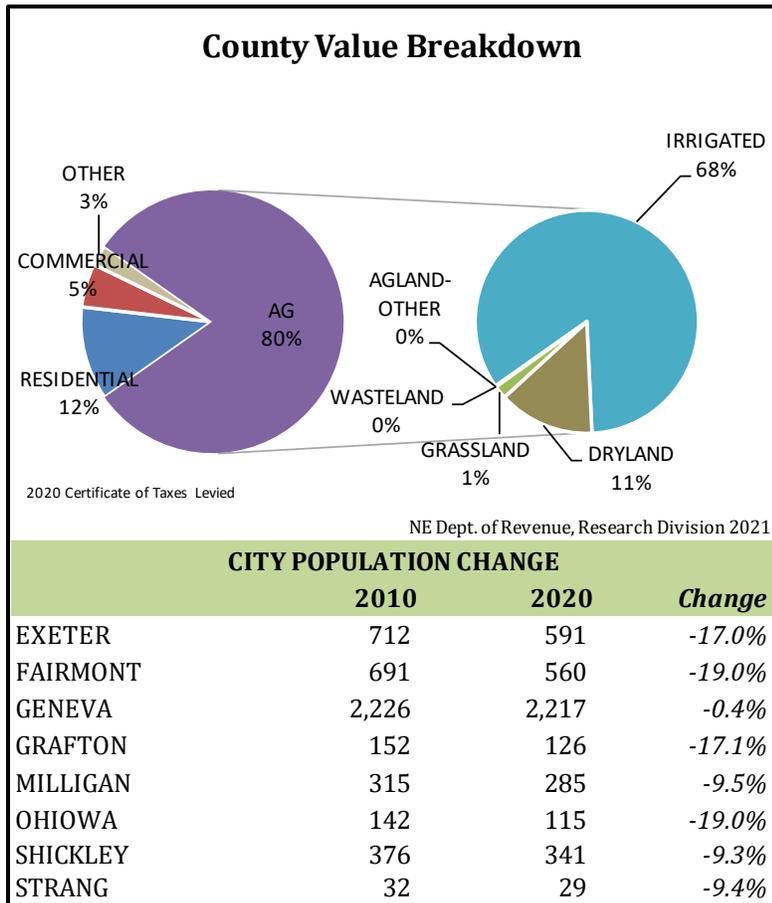
*\*Further information may be found in Exhibit 94*

## County Overview

With a total area of 575 square miles, Fillmore County has 5,462 residents, per the Census Bureau Quick Facts for 2019, a 7% population decline from the 2010 U.S. Census. Reports indicate that 76% of county residents are homeowners and 89% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$93,939 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Fillmore County are located in and around Geneva, the county seat. According to the latest information available from the U.S. Census Bureau, there are 224 employer establishments with total employment of 1,692.



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

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

## 2021 Residential Correlation for Fillmore County

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### *Assessment Action*

The Fillmore County Assessor established a value of \$18,000 for the home site with the next two acres valued the same. This year lot studies were also completed for the village of Grafton.

All pick-up work was completed and placed on the assessment roll.

### *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.

One area of review is the county assessor's sales qualification and verification processes. This is evaluated to determine if all arm's-length sales are made available for measurement purposes. The Fillmore County Assessor continues to utilize a very low portion of sales, excluding most transactions that are sold privately. In order to determine whether the abnormally low usability rates impact the Property Assessment Division's (Division) ability to adequately measure the class, either by excessively trimming the sample or by trimming with a sales bias, the Division annually conducts additional analysis on the trimmed sales samples. The analysis consistently indicates that the measures of central tendency are unaffected by the county's qualification practices, however, the qualitative measures are improved by five to six percentage points. This indicates that the qualitative statistics are not an accurate measure of the dispersion in assessed values, and additional factors must be considered when determining sample reliability and whether values are uniformly established.

Currently there are six valuation groups recognized by the county assessor, the valuation groups are generally stratified by assessor location, however the smallest villages in the county have been combined as Valuation Group 5.

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

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

## 2021 Residential Correlation for Fillmore County

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### *Description of Analysis*

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

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

The residential statistical profile has 132 qualified sales representing all the valuation groups. Analysis shows that all three measures of central tendency are within the acceptable range for the residential class as a whole. All valuation groups except Valuation Group 6 have a sufficient number of sales for measurement and the median is within the acceptable range for all valuation groups. While the COD is within the recommended range for rural properties, the PRD is slightly high due to one extreme outlier in Exeter. If this sale is removed from the analysis the PRD comes within range.

Analysis of the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) indicates a change in value of approximately 2% to the residential class, excluding growth, which is comparable to the movement in the sales file.

### *Equalization and Quality of Assessment*

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

<b>VALUATION GROUP</b>						
<b>RANGE</b>	<b>COUNT</b>	<b>MEDIAN</b>	<b>MEAN</b>	<b>WGT.MEAN</b>	<b>COD</b>	<b>PRD</b>
1	76	97.45	98.91	95.86	12.69	103.18
2	19	96.74	117.83	104.07	31.66	113.22
3	11	93.35	91.74	89.84	08.86	102.11
4	14	97.41	97.86	92.98	13.17	105.25
5	9	93.77	86.37	83.77	09.65	103.10
6	3	90.77	91.47	92.31	02.23	99.09
<u>ALL</u>	<u>132</u>	96.59	99.90	95.41	15.01	104.71

## 2021 Residential Correlation for Fillmore County

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### *Level of Value*

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

# 2021 Commercial Correlation for Fillmore County

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## *Assessment Actions*

For 2021, only pick-up work and sales review was completed for commercial properties in Fillmore County.

## *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.

One area of review is the county assessor's sales qualification and verification processes. Similarly to the residential class, Fillmore's commercial usability rates are lower than the state average. However, commercial usability has improved for the current assessment year. Review of the non-qualified sales roster revealed only six sales that were non-qualified by the county assessor that could have been considered for measurement, all sales were private sales. The county assessor feels that these sales do not adequately represent the commercial market and are not adequately exposed to the open market. Analysis of the qualified sales with the inclusion of these additional six sales actually improves the weighted mean and the PRD of the sample, this provides support that sales qualifications are made without apparent bias.

There are six valuation groups within the commercial class, most are based on assessor location; however Valuation Group 5 combines the smallest villages in the county. Within the commercial class, properties tend to be reviewed and revalued in a single assessment year in Fillmore County. The six-year inspection and review cycle is current, with properties last being inspected in 2018. Costing, lot and depreciation tables were implemented in accordance with the review, with the exception of lot values in Geneva which were last updated in 2014.

## *Description of Analysis*

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

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

## 2021 Commercial Correlation for Fillmore County

The commercial statistical profile shows 21 qualified sales. The sales represent five valuation groups and eight occupancy codes. The mean and the median are both within the acceptable range while the weighted mean is low due to one high dollar sale in Geneva. The sale price range for the commercial properties has extreme values at both ends of the spectrum, from \$5,000 to over \$1million. The PRD is highly affected by the million dollar sale, removal of the sale decreases the PRD to 105% and improves the weighted mean to 92%.

The sale price substratum displays that the qualitative statistics improve as extreme low dollar sales are removed; however, the measures of central tendency also fluctuate.

SALE PRICE *						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>Low \$ Ranges</u>						
Less Than 5,000						
Less Than 15,000	3	119.58	129.26	126.18	17.39	102.44
Less Than 30,000	7	103.20	112.47	105.18	15.17	106.93
<u>Ranges Excl. Low \$</u>						
Greater Than 4,999	21	99.41	96.26	86.34	19.34	111.49
Greater Than 14,999	18	94.69	90.76	86.00	18.00	105.53
Greater Than 29,999	14	90.60	88.16	85.51	21.46	103.10
<u>Incremental Ranges</u>						
0 TO 4,999						
5,000 TO 14,999	3	119.58	129.26	126.18	17.39	102.44
15,000 TO 29,999	4	99.39	99.88	99.80	07.77	100.08
30,000 TO 59,999	3	99.41	88.82	87.33	14.66	101.71
60,000 TO 99,999	5	93.79	80.87	81.43	23.14	99.31
100,000 TO 149,999	1	66.33	66.33	66.33	00.00	100.00
150,000 TO 249,999	4	95.51	104.66	101.69	18.74	102.92
250,000 TO 499,999						
500,000 TO 999,999						
1,000,000 +	1	78.44	78.44	78.44	00.00	100.00
<u>ALL</u>	<u>21</u>	99.41	96.26	86.34	19.34	111.49

However, the low dollar sales account for a third of the sample, and review of the incremental ranges, do not clearly support that all higher dollar properties are low. Based on the fluctuation of the statistics as sales are removed, the statistics will not be used as an indicator of the level of value, but do provide support a level near the acceptable range.

### *Equalization and Quality of Assessment*

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

## 2021 Commercial Correlation for Fillmore County

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### *Level of Value*

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

# 2021 Agricultural Correlation for Fillmore County

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## *Assessment Actions*

The Fillmore County Assessor established a value of \$18,000 for the farm home site. Agricultural improvements were also inspected this year. Feedlots were classified as intensive use, and a feedlot value was established. Sales analysis was completed for the agricultural land values and no changes were made.

All pick-up work was completed and placed on the assessment roll.

## *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.

One aspect of the review is the qualification of sales. Within the agricultural class, the usability rate is near the statewide average. Review of the non-qualified sales roster supported that within the class, sales were excluded without apparent bias.

The county assessor utilizes two market areas to value agricultural land. The market areas are delineated based on the availability of group water for irrigation. Review of the market area map confirms that the market area boundary has been well drawn to reflect these differing characteristics.

Land use is cyclically reviewed utilizing aerial imagery and was last completed for assessment year 2020. Review of individual land uses supported that they are accurate and are consistently identified. The county assessor utilizes agricultural subclasses to equalize agricultural assessments for agricultural intensive uses and Conservation Reserve Program (CRP) land at 75% of market value.

Agricultural homes and outbuildings were inspected during 2020. Costing and depreciation were updated in 2017. Home site values were also increased to \$18,000. The county assessor has a written valuation methodology on file.

## *Description of Analysis*

Fillmore County consists of 80% agricultural land with approximately 68% irrigated land, 11% dryland and 1% grassland. The agricultural sample consisted of 50 qualified sales during the study period which yielded all three measures of central tendency and are within the acceptable range.

A review of the 80% Majority Land Use (MLU) statistics also demonstrates that the irrigated land in the county has been valued appropriately. There are a limited number of sales in the sample for analysis of the dryland and no grassland sales. In Market Area 2 there are typically

## 2021 Agricultural Correlation for Fillmore County

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very few sales. The county assessor has historically adjusted Market Area 2 to be consistent with Market Area 1.

### *Equalization and Quality of Assessment*

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential acreages and the rural residential improvements. All values have been determined to be acceptable and are comparable to adjoining counties. The quality of assessment of agricultural land in Fillmore County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
<u>    Irrigated    </u>						
County	36	74.10	72.09	70.68	12.62	101.99
1	36	74.10	72.09	70.68	12.62	101.99
<u>    Dry    </u>						
County	5	72.80	74.28	73.91	15.82	100.50
1	2	69.43	69.43	69.00	04.87	100.62
2	3	84.27	77.51	76.60	15.57	101.19
<u>    ALL    </u>	50	74.10	73.12	71.70	16.23	101.98

### *Level of Value*

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

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

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

### Residential Real Property - Current

Number of Sales	132	Median	96.59
Total Sales Price	\$14,122,160	Mean	99.90
Total Adj. Sales Price	\$14,122,160	Wgt. Mean	95.41
Total Assessed Value	\$13,474,315	Average Assessed Value of the Base	\$78,485
Avg. Adj. Sales Price	\$106,986	Avg. Assessed Value	\$102,078

### Confidence Interval - Current

95% Median C.I	94.69 to 97.45
95% Wgt. Mean C.I	92.10 to 98.72
95% Mean C.I	92.50 to 107.30
% of Value of the Class of all Real Property Value in the County	10.49
% of Records Sold in the Study Period	4.45
% of Value Sold in the Study Period	5.79

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	127	97	97.39
2019	116	97	97.37
2018	97	94	93.79
2017	106	99	99.15

## 2021 Commission Summary for Fillmore County

### Commercial Real Property - Current

Number of Sales	21	Median	99.41
Total Sales Price	\$2,549,000	Mean	96.26
Total Adj. Sales Price	\$2,549,000	Wgt. Mean	86.34
Total Assessed Value	\$2,200,895	Average Assessed Value of the Base	\$214,277
Avg. Adj. Sales Price	\$121,381	Avg. Assessed Value	\$104,805

### Confidence Interval - Current

95% Median C.I	86.12 to 105.38
95% Wgt. Mean C.I	75.16 to 97.53
95% Mean C.I	83.72 to 108.80
% of Value of the Class of all Real Property Value in the County	5.66
% of Records Sold in the Study Period	3.58
% of Value Sold in the Study Period	1.75

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	9	100	96.89
2019	7	100	99.87
2018	5	100	95.82
2017	10	100	96.86

**30 Fillmore  
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 : 132  
 Total Sales Price : 14,122,160  
 Total Adj. Sales Price : 14,122,160  
 Total Assessed Value : 13,474,315  
 Avg. Adj. Sales Price : 106,986  
 Avg. Assessed Value : 102,078

MEDIAN : 97  
 WGT. MEAN : 95  
 MEAN : 100  
 COD : 15.01  
 PRD : 104.71

COV : 43.44  
 STD : 43.40  
 Avg. Abs. Dev : 14.50  
 MAX Sales Ratio : 527.25  
 MIN Sales Ratio : 54.06

95% Median C.I. : 94.69 to 97.45  
 95% Wgt. Mean C.I. : 92.10 to 98.72  
 95% Mean C.I. : 92.50 to 107.30

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	17	98.53	126.31	106.62	33.47	118.47	67.53	527.25	96.39 to 110.54	101,518	108,235
01-JAN-19 To 31-MAR-19	16	97.13	95.16	95.60	05.18	99.54	74.25	106.88	91.21 to 99.04	158,156	151,202
01-APR-19 To 30-JUN-19	19	98.54	107.79	101.38	21.56	106.32	54.06	286.89	90.85 to 113.15	94,153	95,452
01-JUL-19 To 30-SEP-19	14	95.17	93.09	90.63	14.68	102.71	61.12	116.52	72.50 to 110.83	104,750	94,934
01-OCT-19 To 31-DEC-19	15	96.23	96.05	96.82	05.79	99.20	71.02	110.58	93.77 to 97.77	91,693	88,782
01-JAN-20 To 31-MAR-20	13	90.36	91.77	89.62	07.12	102.40	80.31	116.55	84.03 to 96.16	71,054	63,680
01-APR-20 To 30-JUN-20	18	96.59	95.50	94.16	09.70	101.42	77.17	115.64	84.65 to 102.64	122,231	115,089
01-JUL-20 To 30-SEP-20	20	90.18	90.67	87.21	15.14	103.97	68.53	146.04	78.26 to 100.49	105,560	92,063
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	66	97.87	106.38	98.54	19.33	107.96	54.06	527.25	96.39 to 99.16	113,814	112,150
01-OCT-19 To 30-SEP-20	66	94.36	93.43	91.86	10.29	101.71	68.53	146.04	90.36 to 96.62	100,158	92,007
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	64	97.06	98.67	96.26	12.42	102.50	54.06	286.89	94.48 to 98.12	111,895	107,713
<u>ALL</u>	132	96.59	99.90	95.41	15.01	104.71	54.06	527.25	94.69 to 97.45	106,986	102,078

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	76	97.45	98.91	95.86	12.69	103.18	54.06	286.89	95.42 to 99.04	128,554	123,238
2	19	96.74	117.83	104.07	31.66	113.22	72.50	527.25	89.66 to 102.64	66,726	69,445
3	11	93.35	91.74	89.84	08.86	102.11	68.53	115.10	81.43 to 100.35	60,636	54,476
4	14	97.41	97.86	92.98	13.17	105.25	75.10	143.08	79.19 to 110.83	90,554	84,198
5	9	93.77	86.37	83.77	09.65	103.10	67.53	97.56	70.04 to 96.23	65,500	54,871
6	3	90.77	91.47	92.31	02.23	99.09	88.78	94.85	N/A	186,667	172,313
<u>ALL</u>	132	96.59	99.90	95.41	15.01	104.71	54.06	527.25	94.69 to 97.45	106,986	102,078

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	132	96.59	99.90	95.41	15.01	104.71	54.06	527.25	94.69 to 97.45	106,986	102,078
06											
07											
<u>ALL</u>	132	96.59	99.90	95.41	15.01	104.71	54.06	527.25	94.69 to 97.45	106,986	102,078

**30 Fillmore  
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 : 132  
 Total Sales Price : 14,122,160  
 Total Adj. Sales Price : 14,122,160  
 Total Assessed Value : 13,474,315  
 Avg. Adj. Sales Price : 106,986  
 Avg. Assessed Value : 102,078

MEDIAN : 97  
 WGT. MEAN : 95  
 MEAN : 100  
 COD : 15.01  
 PRD : 104.71

COV : 43.44  
 STD : 43.40  
 Avg. Abs. Dev : 14.50  
 MAX Sales Ratio : 527.25  
 MIN Sales Ratio : 54.06

95% Median C.I. : 94.69 to 97.45  
 95% Wgt. Mean C.I. : 92.10 to 98.72  
 95% Mean C.I. : 92.50 to 107.30

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SALE PRICE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
___Low \$ Ranges___												
Less Than 5,000												
Less Than 15,000	1	143.08	143.08	143.08	00.00	100.00	143.08	143.08	N/A	13,000	18,600	
Less Than 30,000	6	106.33	115.92	113.31	17.70	102.30	96.39	146.04	96.39 to 146.04	23,417	26,533	
___Ranges Excl. Low \$___												
Greater Than 4,999	132	96.59	99.90	95.41	15.01	104.71	54.06	527.25	94.69 to 97.45	106,986	102,078	
Greater Than 14,999	131	96.55	99.57	95.37	14.77	104.40	54.06	527.25	94.66 to 97.45	107,704	102,715	
Greater Than 29,999	126	96.31	99.14	95.23	14.81	104.11	54.06	527.25	94.23 to 97.44	110,966	105,676	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	1	143.08	143.08	143.08	00.00	100.00	143.08	143.08	N/A	13,000	18,600	
15,000 TO 29,999	5	97.56	110.49	110.27	13.82	100.20	96.39	146.04	N/A	25,500	28,120	
30,000 TO 59,999	34	96.72	117.40	114.37	27.17	102.65	81.43	527.25	93.77 to 104.41	43,803	50,095	
60,000 TO 99,999	37	92.85	89.68	89.45	11.20	100.26	54.06	113.15	88.24 to 96.01	79,931	71,501	
100,000 TO 149,999	29	97.45	95.40	95.54	10.43	99.85	68.53	115.64	88.78 to 105.21	122,652	117,183	
150,000 TO 249,999	18	97.31	92.92	93.62	08.73	99.25	64.12	110.80	88.26 to 99.64	203,028	190,074	
250,000 TO 499,999	8	96.45	92.82	92.39	05.57	100.47	77.17	99.16	77.17 to 99.16	290,438	268,341	
500,000 TO 999,999												
1,000,000 +												
___ALL___	132	96.59	99.90	95.41	15.01	104.71	54.06	527.25	94.69 to 97.45	106,986	102,078	

**30 Fillmore**  
**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 : 21  
Total Sales Price : 2,549,000  
Total Adj. Sales Price : 2,549,000  
Total Assessed Value : 2,200,895  
Avg. Adj. Sales Price : 121,381  
Avg. Assessed Value : 104,805

MEDIAN : 99  
WGT. MEAN : 86  
MEAN : 96  
COD : 19.34  
PRD : 111.49

COV : 28.62  
STD : 27.55  
Avg. Abs. Dev : 19.23  
MAX Sales Ratio : 165.30  
MIN Sales Ratio : 37.94

95% Median C.I. : 86.12 to 105.38  
95% Wgt. Mean C.I. : 75.16 to 97.53  
95% Mean C.I. : 83.72 to 108.80

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	1	37.94	37.94	37.94	00.00	100.00	37.94	37.94	N/A	69,000	26,180
01-JAN-18 To 31-MAR-18	1	141.49	141.49	141.49	00.00	100.00	141.49	141.49	N/A	150,000	212,230
01-APR-18 To 30-JUN-18	1	78.44	78.44	78.44	00.00	100.00	78.44	78.44	N/A	1,100,000	862,830
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18	2	102.85	102.85	88.01	16.27	116.86	86.12	119.58	N/A	106,000	93,295
01-JAN-19 To 31-MAR-19	1	66.33	66.33	66.33	00.00	100.00	66.33	66.33	N/A	140,000	92,860
01-APR-19 To 30-JUN-19											
01-JUL-19 To 30-SEP-19											
01-OCT-19 To 31-DEC-19	5	93.79	91.49	90.11	13.97	101.53	61.66	109.20	N/A	89,400	80,561
01-JAN-20 To 31-MAR-20	4	101.61	116.02	102.40	17.79	113.30	95.58	165.30	N/A	26,250	26,881
01-APR-20 To 30-JUN-20	3	103.61	101.45	102.98	07.48	98.51	88.75	112.00	N/A	62,000	63,848
01-JUL-20 To 30-SEP-20	3	99.41	88.57	84.52	13.45	104.79	63.09	103.20	N/A	46,667	39,443
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	3	78.44	85.96	83.49	44.01	102.96	37.94	141.49	N/A	439,667	367,080
01-OCT-18 To 30-SEP-19	3	86.12	90.68	79.39	20.61	114.22	66.33	119.58	N/A	117,333	93,150
01-OCT-19 To 30-SEP-20	15	100.31	99.44	93.42	14.09	106.44	61.66	165.30	88.75 to 105.38	58,533	54,680
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	4	102.85	106.41	86.30	23.46	123.30	78.44	141.49	N/A	365,500	315,413
01-JAN-19 To 31-DEC-19	6	90.60	87.29	84.44	17.11	103.38	61.66	109.20	61.66 to 109.20	97,833	82,611
<u>ALL</u>	21	99.41	96.26	86.34	19.34	111.49	37.94	165.30	86.12 to 105.38	121,381	104,805

VALUATION GROUP	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	10	90.60	88.69	85.98	19.97	103.15	37.94	141.49	63.09 to 103.61	211,900	182,201
2	2	107.29	107.29	107.93	01.78	99.41	105.38	109.20	N/A	45,000	48,568
3	3	88.75	90.00	77.02	21.76	116.85	61.66	119.58	N/A	25,667	19,768
4	5	102.90	96.95	83.02	09.44	116.78	66.33	112.00	N/A	51,600	42,837
5	1	165.30	165.30	165.30	00.00	100.00	165.30	165.30	N/A	5,000	8,265
<u>ALL</u>	21	99.41	96.26	86.34	19.34	111.49	37.94	165.30	86.12 to 105.38	121,381	104,805

**30 Fillmore  
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 : 21  
 Total Sales Price : 2,549,000  
 Total Adj. Sales Price : 2,549,000  
 Total Assessed Value : 2,200,895  
 Avg. Adj. Sales Price : 121,381  
 Avg. Assessed Value : 104,805

MEDIAN : 99  
 WGT. MEAN : 86  
 MEAN : 96  
 COD : 19.34  
 PRD : 111.49

COV : 28.62  
 STD : 27.55  
 Avg. Abs. Dev : 19.23  
 MAX Sales Ratio : 165.30  
 MIN Sales Ratio : 37.94

95% Median C.I. : 86.12 to 105.38  
 95% Wgt. Mean C.I. : 75.16 to 97.53  
 95% Mean C.I. : 83.72 to 108.80

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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	21	99.41	96.26	86.34	19.34	111.49	37.94	165.30	86.12 to 105.38	121,381	104,805
04											
<u>ALL</u>	21	99.41	96.26	86.34	19.34	111.49	37.94	165.30	86.12 to 105.38	121,381	104,805

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000	3	119.58	129.26	126.18	17.39	102.44	102.90	165.30	N/A	7,333	9,253
Less Than 30,000	7	103.20	112.47	105.18	15.17	106.93	88.75	165.30	88.75 to 165.30	15,429	16,227
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	21	99.41	96.26	86.34	19.34	111.49	37.94	165.30	86.12 to 105.38	121,381	104,805
Greater Than 14,999	18	94.69	90.76	86.00	18.00	105.53	37.94	141.49	78.44 to 103.61	140,389	120,730
Greater Than 29,999	14	90.60	88.16	85.51	21.46	103.10	37.94	141.49	63.09 to 105.38	174,357	149,093
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999	3	119.58	129.26	126.18	17.39	102.44	102.90	165.30	N/A	7,333	9,253
15,000 TO 29,999	4	99.39	99.88	99.80	07.77	100.08	88.75	112.00	N/A	21,500	21,458
30,000 TO 59,999	3	99.41	88.82	87.33	14.66	101.71	61.66	105.38	N/A	44,000	38,423
60,000 TO 99,999	5	93.79	80.87	81.43	23.14	99.31	37.94	109.20	N/A	69,800	56,838
100,000 TO 149,999	1	66.33	66.33	66.33	00.00	100.00	66.33	66.33	N/A	140,000	92,860
150,000 TO 249,999	4	95.51	104.66	101.69	18.74	102.92	86.12	141.49	N/A	180,000	183,039
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +	1	78.44	78.44	78.44	00.00	100.00	78.44	78.44	N/A	1,100,000	862,830
<u>ALL</u>	21	99.41	96.26	86.34	19.34	111.49	37.94	165.30	86.12 to 105.38	121,381	104,805

**30 Fillmore  
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 : 21  
 Total Sales Price : 2,549,000  
 Total Adj. Sales Price : 2,549,000  
 Total Assessed Value : 2,200,895  
 Avg. Adj. Sales Price : 121,381  
 Avg. Assessed Value : 104,805

MEDIAN : 99  
 WGT. MEAN : 86  
 MEAN : 96  
 COD : 19.34  
 PRD : 111.49

COV : 28.62  
 STD : 27.55  
 Avg. Abs. Dev : 19.23  
 MAX Sales Ratio : 165.30  
 MIN Sales Ratio : 37.94

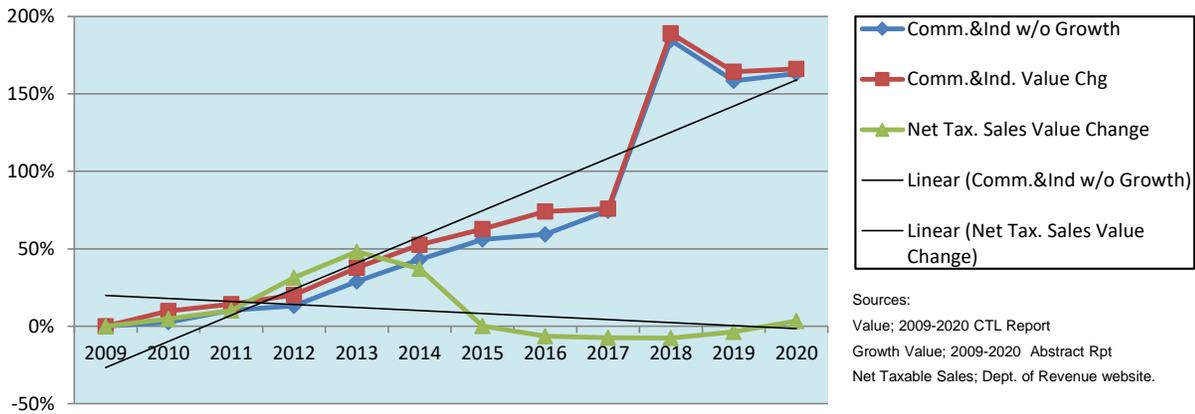
95% Median C.I. : 86.12 to 105.38  
 95% Wgt. Mean C.I. : 75.16 to 97.53  
 95% Mean C.I. : 83.72 to 108.80

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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
319	1	103.61	103.61	103.61	00.00	100.00	103.61	103.61	N/A	150,000	155,410
326	1	103.20	103.20	103.20	00.00	100.00	103.20	103.20	N/A	25,000	25,800
344	3	93.79	92.26	89.73	02.91	102.82	87.40	95.58	N/A	111,667	100,195
349	1	37.94	37.94	37.94	00.00	100.00	37.94	37.94	N/A	69,000	26,180
352	2	109.97	109.97	86.00	28.67	127.87	78.44	141.49	N/A	625,000	537,530
353	2	74.61	74.61	80.81	15.44	92.33	63.09	86.12	N/A	130,000	105,048
406	8	104.14	111.70	103.48	13.31	107.94	88.75	165.30	88.75 to 165.30	26,625	27,551
528	3	66.33	79.06	75.85	23.90	104.23	61.66	109.20	N/A	82,333	62,453
<u>ALL</u>	21	99.41	96.26	86.34	19.34	111.49	37.94	165.30	86.12 to 105.38	121,381	104,805

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



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 43,720,360	\$ 1,103,875		\$ 42,616,485	--	\$ 38,611,063	--
2009	\$ 44,350,675	\$ 378,770	0.85%	\$ 43,971,905	--	\$ 36,798,864	--
2010	\$ 48,686,600	\$ 3,184,830	6.54%	\$ 45,501,770	2.60%	\$ 38,553,605	4.77%
2011	\$ 50,677,280	\$ 1,787,200	3.53%	\$ 48,890,080	0.42%	\$ 40,528,453	5.12%
2012	\$ 53,334,845	\$ 3,148,817	5.90%	\$ 50,186,028	-0.97%	\$ 48,319,842	19.22%
2013	\$ 61,133,962	\$ 4,005,020	6.55%	\$ 57,128,942	7.11%	\$ 54,518,292	12.83%
2014	\$ 67,672,165	\$ 4,236,470	6.26%	\$ 63,435,695	3.77%	\$ 50,444,585	-7.47%
2015	\$ 72,170,510	\$ 2,996,115	4.15%	\$ 69,174,395	2.22%	\$ 36,821,124	-27.01%
2016	\$ 77,190,125	\$ 6,533,770	8.46%	\$ 70,656,355	-2.10%	\$ 34,410,027	-6.55%
2017	\$ 77,983,705	\$ 581,975	0.75%	\$ 77,401,730	0.27%	\$ 34,093,177	-0.92%
2018	\$ 128,246,830	\$ 2,006,180	1.56%	\$ 126,240,650	61.88%	\$ 33,975,393	-0.35%
2019	\$ 117,253,525	\$ 2,682,550	2.29%	\$ 114,570,975	-10.66%	\$ 35,463,729	4.38%
2020	\$ 118,023,332	\$ 1,325,115	1.12%	\$ 116,698,217	-0.47%	\$ 38,056,478	7.31%
<b>Ann %chg</b>	10.21%			<b>Average</b>	<b>6.45%</b>	-0.37%	<b>0.40%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	2.60%	9.78%	4.77%
2011	10.24%	14.26%	10.14%
2012	13.16%	20.26%	31.31%
2013	28.81%	37.84%	48.15%
2014	43.03%	52.58%	37.08%
2015	55.97%	62.73%	0.06%
2016	59.31%	74.04%	-6.49%
2017	74.52%	75.83%	-7.35%
2018	184.64%	189.17%	-7.67%
2019	158.33%	164.38%	-3.63%
2020	163.13%	166.11%	3.42%

County Number	30
County Name	Fillmore

**30 Fillmore**

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

**AGRICULTURAL LAND**

Qualified

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

Number of Sales : 50  
 Total Sales Price : 41,915,783  
 Total Adj. Sales Price : 41,915,783  
 Total Assessed Value : 30,052,008  
 Avg. Adj. Sales Price : 838,316  
 Avg. Assessed Value : 601,040

MEDIAN : 74  
 WGT. MEAN : 72  
 MEAN : 73  
 COD : 16.23  
 PRD : 101.98

COV : 29.98  
 STD : 21.92  
 Avg. Abs. Dev : 12.03  
 MAX Sales Ratio : 115.51  
 MIN Sales Ratio : 00.00

95% Median C.I. : 71.71 to 76.86  
 95% Wgt. Mean C.I. : 68.94 to 74.45  
 95% Mean C.I. : 67.04 to 79.20

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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	Asstd. Val	
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	2	38.43	38.43	38.43	100.00	100.00	00.00	76.86	N/A	624,000	239,793	
01-JAN-18 To 31-MAR-18	7	82.57	85.99	81.17	12.41	105.94	73.31	115.51	73.31 to 115.51	757,429	614,824	
01-APR-18 To 30-JUN-18	3	83.31	60.96	57.57	39.84	105.89	00.00	99.57	N/A	372,500	214,435	
01-JUL-18 To 30-SEP-18												
01-OCT-18 To 31-DEC-18	5	69.85	66.84	67.41	06.24	99.15	54.45	72.34	N/A	676,880	456,309	
01-JAN-19 To 31-MAR-19	13	72.43	69.69	67.68	15.46	102.97	00.00	92.17	67.06 to 84.27	1,039,180	703,289	
01-APR-19 To 30-JUN-19	3	71.35	79.08	78.35	13.83	100.93	68.13	97.75	N/A	808,190	633,238	
01-JUL-19 To 30-SEP-19	1	73.52	73.52	73.52	00.00	100.00	73.52	73.52	N/A	1,232,000	905,715	
01-OCT-19 To 31-DEC-19	6	76.41	82.49	81.22	15.52	101.56	62.42	108.79	62.42 to 108.79	687,725	558,594	
01-JAN-20 To 31-MAR-20	5	78.07	77.29	74.97	06.01	103.09	67.74	87.25	N/A	945,480	708,815	
01-APR-20 To 30-JUN-20	3	70.76	71.08	71.05	01.06	100.04	70.12	72.37	N/A	1,033,980	734,683	
01-JUL-20 To 30-SEP-20	2	74.33	74.33	74.38	00.23	99.93	74.16	74.50	N/A	871,140	647,965	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	12	79.72	71.80	70.77	27.21	101.46	00.00	115.51	73.31 to 93.81	638,958	452,222	
01-OCT-18 To 30-SEP-19	22	71.53	70.49	69.24	12.95	101.81	00.00	97.75	68.13 to 74.04	934,105	646,806	
01-OCT-19 To 30-SEP-20	16	74.61	77.70	75.89	09.26	102.39	62.42	108.79	70.76 to 78.66	856,123	649,726	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	15	74.52	74.60	73.73	20.53	101.18	00.00	115.51	69.85 to 86.21	653,593	481,908	
01-JAN-19 To 31-DEC-19	23	73.52	74.42	71.86	15.14	103.56	00.00	108.79	69.55 to 77.62	925,751	665,206	
<u>ALL</u>	50	74.10	73.12	71.70	16.23	101.98	00.00	115.51	71.71 to 76.86	838,316	601,040	

<b>AREA (MARKET)</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Asstd. Val	
1	45	74.16	72.91	71.56	16.36	101.89	00.00	115.51	72.34 to 76.86	893,234	639,168	
2	5	71.35	74.92	74.96	14.83	99.95	54.45	93.81	N/A	344,054	257,888	
<u>ALL</u>	50	74.10	73.12	71.70	16.23	101.98	00.00	115.51	71.71 to 76.86	838,316	601,040	

**30 Fillmore**  
**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 : 50  
 Total Sales Price : 41,915,783  
 Total Adj. Sales Price : 41,915,783  
 Total Assessed Value : 30,052,008  
 Avg. Adj. Sales Price : 838,316  
 Avg. Assessed Value : 601,040

MEDIAN : 74  
 WGT. MEAN : 72  
 MEAN : 73  
 COD : 16.23  
 PRD : 101.98

COV : 29.98  
 STD : 21.92  
 Avg. Abs. Dev : 12.03  
 MAX Sales Ratio : 115.51  
 MIN Sales Ratio : 00.00

95% Median C.I. : 71.71 to 76.86  
 95% Wgt. Mean C.I. : 68.94 to 74.45  
 95% Mean C.I. : 67.04 to 79.20

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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	14	72.84	71.04	71.65	14.46	99.15	00.00	97.75	69.85 to 77.02	951,117	681,522
1	14	72.84	71.04	71.65	14.46	99.15	00.00	97.75	69.85 to 77.02	951,117	681,522
<b>Dry</b>											
County	3	66.05	64.43	63.56	09.27	101.37	54.45	72.80	N/A	353,333	224,593
1	2	69.43	69.43	69.00	04.87	100.62	66.05	72.80	N/A	332,000	229,078
2	1	54.45	54.45	54.45	00.00	100.00	54.45	54.45	N/A	396,000	215,625
<b>ALL</b>	<b>50</b>	<b>74.10</b>	<b>73.12</b>	<b>71.70</b>	<b>16.23</b>	<b>101.98</b>	<b>00.00</b>	<b>115.51</b>	<b>71.71 to 76.86</b>	<b>838,316</b>	<b>601,040</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	36	74.10	72.09	70.68	12.62	101.99	00.00	97.75	71.71 to 75.97	1,001,213	707,700
1	36	74.10	72.09	70.68	12.62	101.99	00.00	97.75	71.71 to 75.97	1,001,213	707,700
<b>Dry</b>											
County	5	72.80	74.28	73.91	15.82	100.50	54.45	93.81	N/A	376,000	277,915
1	2	69.43	69.43	69.00	04.87	100.62	66.05	72.80	N/A	332,000	229,078
2	3	84.27	77.51	76.60	15.57	101.19	54.45	93.81	N/A	405,333	310,473
<b>ALL</b>	<b>50</b>	<b>74.10</b>	<b>73.12</b>	<b>71.70</b>	<b>16.23</b>	<b>101.98</b>	<b>00.00</b>	<b>115.51</b>	<b>71.71 to 76.86</b>	<b>838,316</b>	<b>601,040</b>

## Fillmore County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Fillmore	1	6500	6300	6200	6100	5899	5600	5400	5350	6142
York	1	6600	6600	6000	6000	n/a	5800	5800	5800	6395
Saline	3	6660	6540	6534	6465	6175	5390	5384	5099	6402
Thayer	1	6025	5875	5775	5625	5425	5275	5150	5150	5688
Clay	1	5775	5775	5680	5680	n/a	5500	5370	5370	5695
Seward	1	7000	6850	6297	6299	6300	5350	4600	4192	6279
Fillmore	2	6500	6300	6200	6100	n/a	5400	5400	5350	6194
Clay	1	5775	5775	5680	5680	n/a	5500	5370	5370	5695
Thayer	1	6025	5875	5775	5625	5425	5275	5150	5150	5688
Saline	1	4700	4700	3847	3850	3800	3800	3650	3650	4075

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Fillmore	1	3755	3650	3400	3400	3300	3100	3100	3000	3451
York	1	4800	4800	4500	4500	4397	n/a	4400	4400	4643
Saline	3	3857	3863	3549	3508	3445	3398	3392	3199	3592
Thayer	1	3300	3300	3110	3110	2745	2745	2645	2645	3072
Clay	1	2760	2525	2435	2360	2285	2285	2210	2210	2484
Seward	1	5300	5200	4750	4750	4700	3500	3200	2900	4598
Fillmore	2	3455	3405	3350	3200	3050	3050	2950	2750	3304
Clay	1	2760	2525	2435	2360	2285	2285	2210	2210	2484
Thayer	1	3300	3300	3110	3110	2745	2745	2645	2645	3072
Saline	1	3398	3399	3298	3299	3200	3180	3000	2988	3278

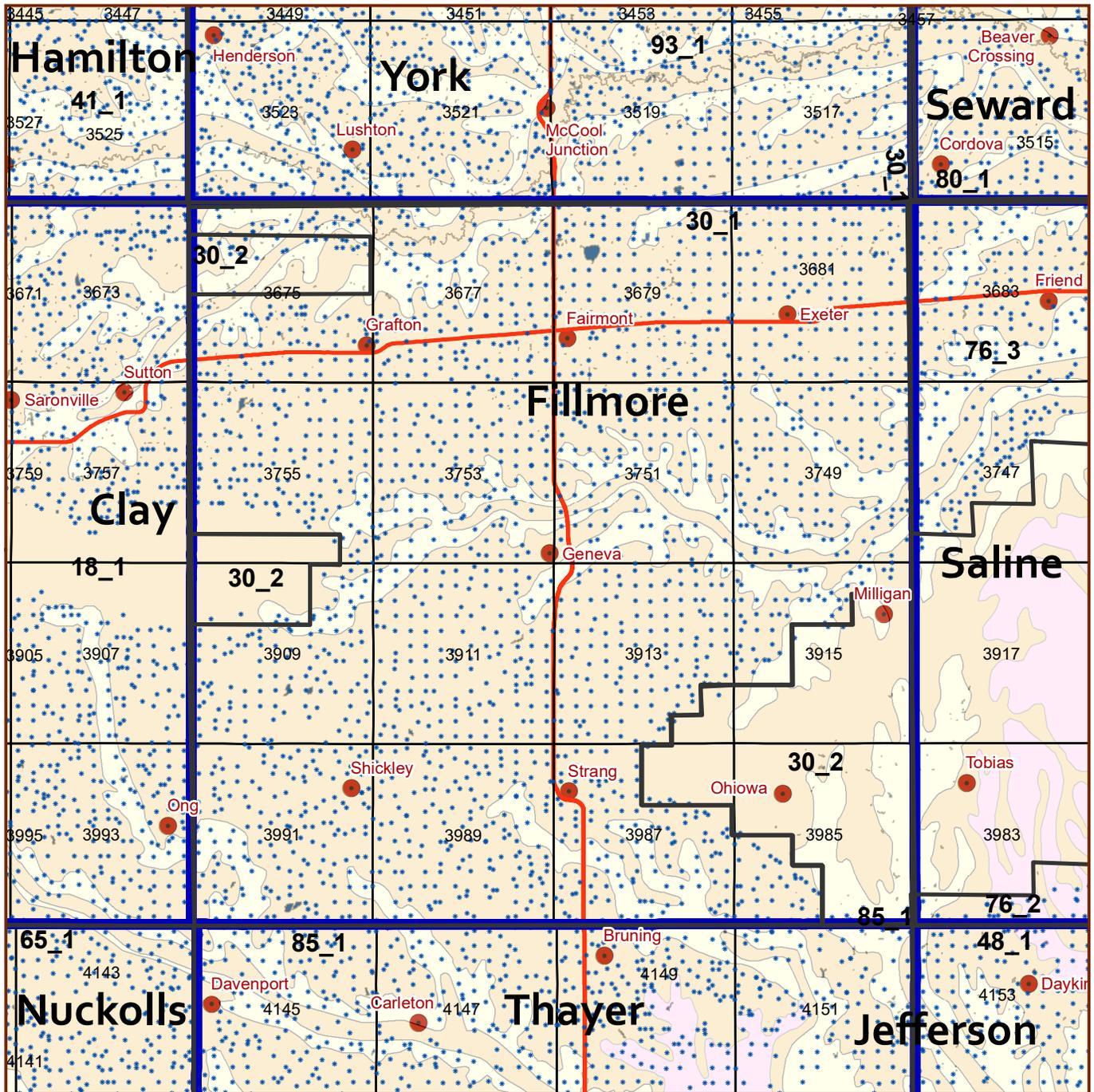
County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Fillmore	1	1500	1500	1400	n/a	n/a	1400	n/a	n/a	1461
York	1	1525	1534	1511	1500	n/a	n/a	n/a	1310	1517
Saline	3	1810	1815	1794	n/a	n/a	n/a	n/a	1425	1802
Thayer	1	1370	1370	1370	n/a	1370	1370	n/a	1370	1370
Clay	1	1275	1275	1270	1270	n/a	n/a	n/a	1165	1265
Seward	1	1800	1800	1700	n/a	1500	n/a	n/a	1500	1774
Fillmore	2	1500	1500	1400	n/a	n/a	n/a	n/a	n/a	1448
Clay	1	1275	1275	1270	1270	n/a	n/a	n/a	1165	1265
Thayer	1	1370	1370	1370	n/a	1370	1370	n/a	1370	1370
Saline	1	1809	1814	1795	n/a	n/a	n/a	n/a	1425	1801

County	Mkt Area	CRP	TIMBER	WASTE
Fillmore	1	1429	n/a	388
York	1	n/a	n/a	600
Saline	3	n/a	518	107
Thayer	1	2290	500	200
Clay	1	n/a	n/a	500
Seward	1	2548	602	100
Fillmore	2	1409	n/a	626
Clay	1	n/a	n/a	500
Thayer	1	2290	500	200
Saline	1	n/a	516	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.

# FILLMORE COUNTY



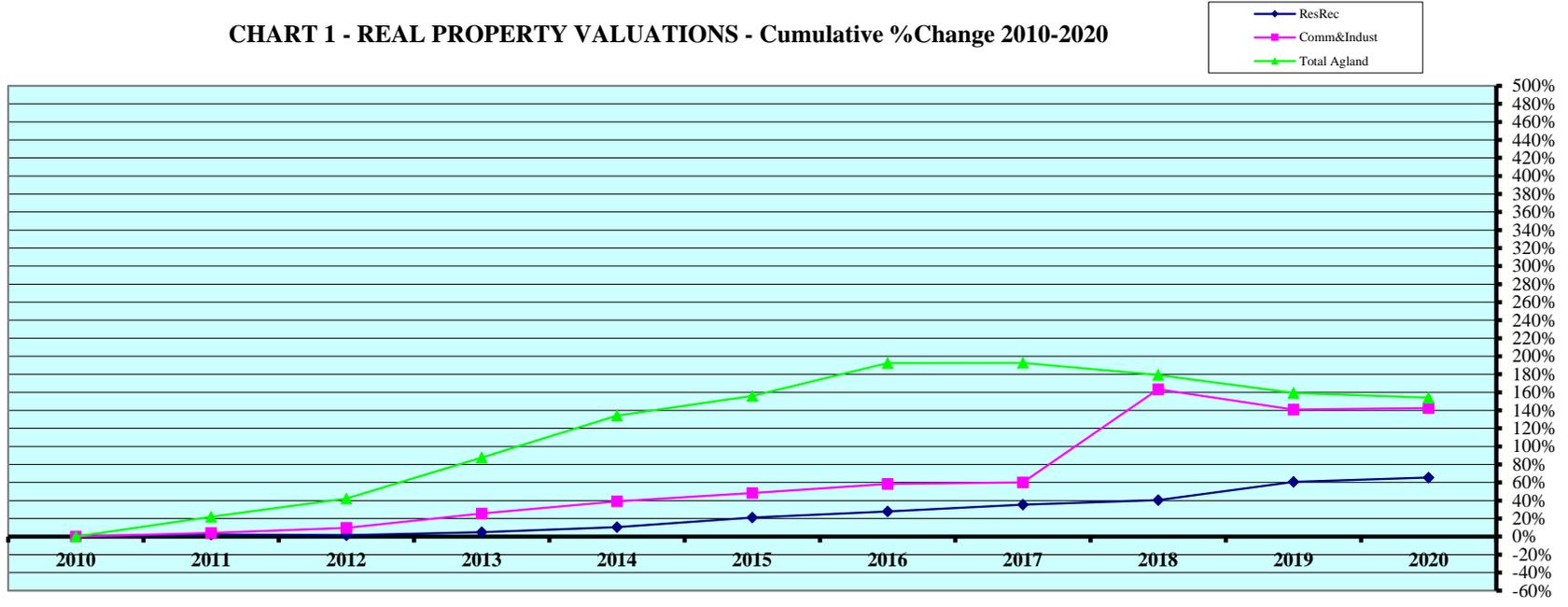
**Legend**

- Market\_Area
- County
- Registered\_WellsDNR
- geocode
- Federal Roads

**Soils  
CLASS**

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

**CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 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	137,309,140	--	--	--	48,686,600	--	--	--	697,386,255	--	--	--
2011	140,522,840	3,213,700	2.34%	2.34%	50,677,280	1,990,680	4.09%	4.09%	850,782,210	153,395,955	22.00%	22.00%
2012	139,347,735	-1,175,105	-0.84%	1.48%	53,334,845	2,657,565	5.24%	9.55%	991,174,565	140,392,355	16.50%	42.13%
2013	143,949,733	4,601,998	3.30%	4.84%	61,133,962	7,799,117	14.62%	25.57%	1,308,528,885	317,354,320	32.02%	87.63%
2014	151,618,607	7,668,874	5.33%	10.42%	67,672,165	6,538,203	10.69%	39.00%	1,631,796,795	323,267,910	24.70%	133.99%
2015	166,481,550	14,862,943	9.80%	21.25%	72,170,510	4,498,345	6.65%	48.23%	1,785,836,815	154,040,020	9.44%	156.08%
2016	175,437,795	8,956,245	5.38%	27.77%	77,190,125	5,019,615	6.96%	58.54%	2,040,379,140	254,542,325	14.25%	192.58%
2017	185,833,450	10,395,655	5.93%	35.34%	77,983,705	793,580	1.03%	60.17%	2,040,688,725	309,585	0.02%	192.62%
2018	192,751,235	6,917,785	3.72%	40.38%	128,246,830	50,263,125	64.45%	163.41%	1,947,529,505	-93,159,220	-4.57%	179.26%
2019	220,560,420	27,809,185	14.43%	60.63%	117,253,525	-10,993,305	-8.57%	140.83%	1,808,953,375	-138,576,130	-7.12%	159.39%
2020	227,282,645	6,722,225	3.05%	65.53%	118,023,332	769,807	0.66%	142.41%	1,772,430,190	-36,523,185	-2.02%	154.15%

Rate Annual %chg: Residential & Recreational **5.17%**

Commercial & Industrial **9.26%**

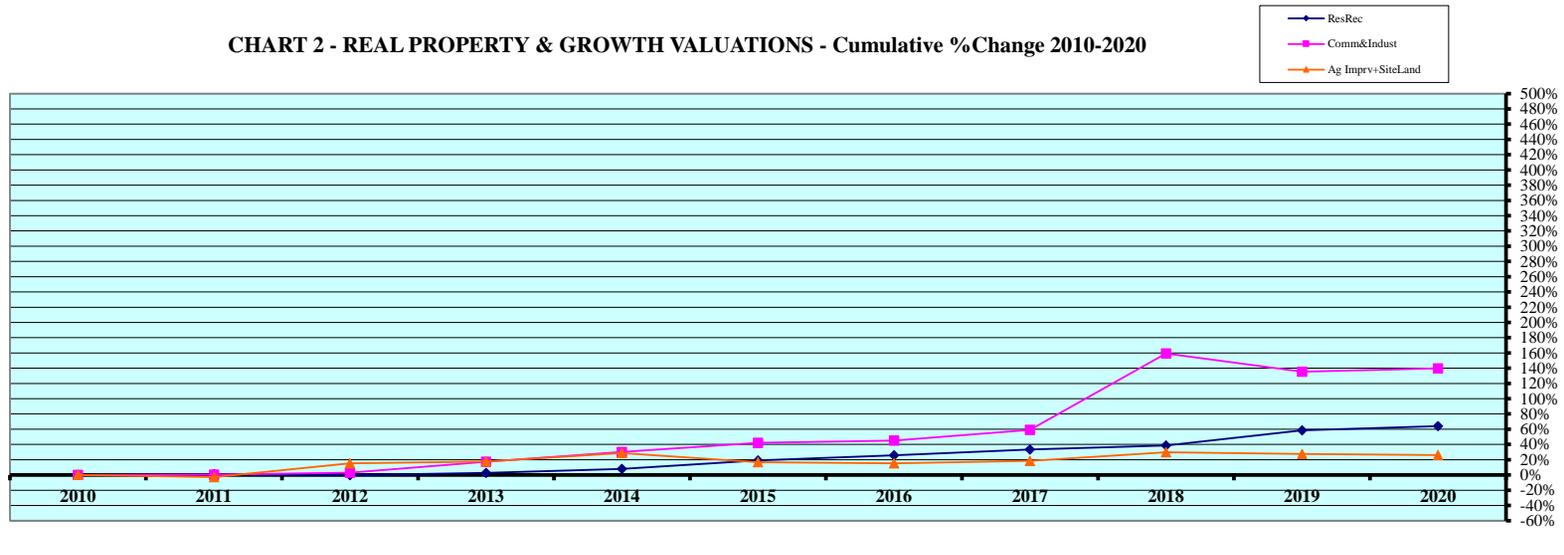
Agricultural Land **9.78%**

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

**CHART 1**

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

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	137,309,140	998,110	0.73%	136,311,030	--	--	48,686,600	3,184,830	6.54%	45,501,770	--	--	
2011	140,522,840	1,887,680	1.34%	138,635,160	0.97%	0.97%	50,677,280	1,787,200	3.53%	48,890,080	0.42%	0.42%	
2012	139,347,735	2,504,614	1.80%	136,843,121	-2.62%	-0.34%	53,334,845	3,148,817	5.90%	50,186,028	-0.97%	3.08%	
2013	143,949,733	2,814,080	1.95%	141,135,653	1.28%	2.79%	61,133,962	4,005,020	6.55%	57,128,942	7.11%	17.34%	
2014	151,618,607	3,236,605	2.13%	148,382,002	3.08%	8.06%	67,672,165	4,236,470	6.26%	63,435,695	3.77%	30.29%	
2015	166,481,550	3,188,530	1.92%	163,293,020	7.70%	18.92%	72,170,510	2,996,115	4.15%	69,174,395	2.22%	42.08%	
2016	175,437,795	2,592,405	1.48%	172,845,390	3.82%	25.88%	77,190,125	6,533,770	8.46%	70,656,355	-2.10%	45.12%	
2017	185,833,450	2,790,020	1.50%	183,043,430	4.34%	33.31%	77,983,705	581,975	0.75%	77,401,730	0.27%	58.98%	
2018	192,751,235	2,366,395	1.23%	190,384,840	2.45%	38.65%	128,246,830	2,006,180	1.56%	126,240,650	61.88%	159.29%	
2019	220,560,420	2,913,705	1.32%	217,646,715	12.92%	58.51%	117,253,525	2,682,550	2.29%	114,570,975	-10.66%	135.32%	
2020	227,282,645	2,055,895	0.90%	225,226,750	2.12%	64.03%	118,023,332	1,325,115	1.12%	116,698,217	-0.47%	139.69%	
Rate Ann%chg	5.17%			Resid & Recreat w/o growth			9.26%			C & I w/o growth			6.15%

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>							
	Agric. Dwelling & Homesite Value	Ag Outblgd & 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	32,507,570	32,220,188	64,727,758	1,723,967	2.66%	63,003,791	--	--
2011	31,989,135	35,901,094	67,890,229	4,983,755	7.34%	62,906,474	-2.81%	-2.81%
2012	33,834,765	44,483,786	78,318,551	3,787,150	4.84%	74,531,401	9.78%	15.15%
2013	34,194,405	46,756,001	80,950,406	4,754,600	5.87%	76,195,806	-2.71%	17.72%
2014	35,613,845	52,818,706	88,432,551	5,174,880	5.85%	83,257,671	2.85%	28.63%
2015	26,917,900	51,407,368	78,325,268	2,797,960	3.57%	75,527,308	-14.59%	16.68%
2016	26,204,620	50,896,815	77,101,435	2,553,344	3.31%	74,548,091	-4.82%	15.17%
2017	26,289,175	52,947,590	79,236,765	2,566,315	3.24%	76,670,450	-0.56%	18.45%
2018	30,321,670	56,447,590	86,769,260	2,787,845	3.21%	83,981,415	5.99%	29.75%
2019	27,240,280	57,336,625	84,576,905	2,054,620	2.43%	82,522,285	-4.89%	27.49%
2020	27,744,710	56,894,760	84,639,470	2,978,490	3.52%	81,660,980	-3.45%	26.16%
Rate Ann%chg	-1.57%	5.85%	2.72%	Ag Imprv+Site w/o growth			-1.52%	

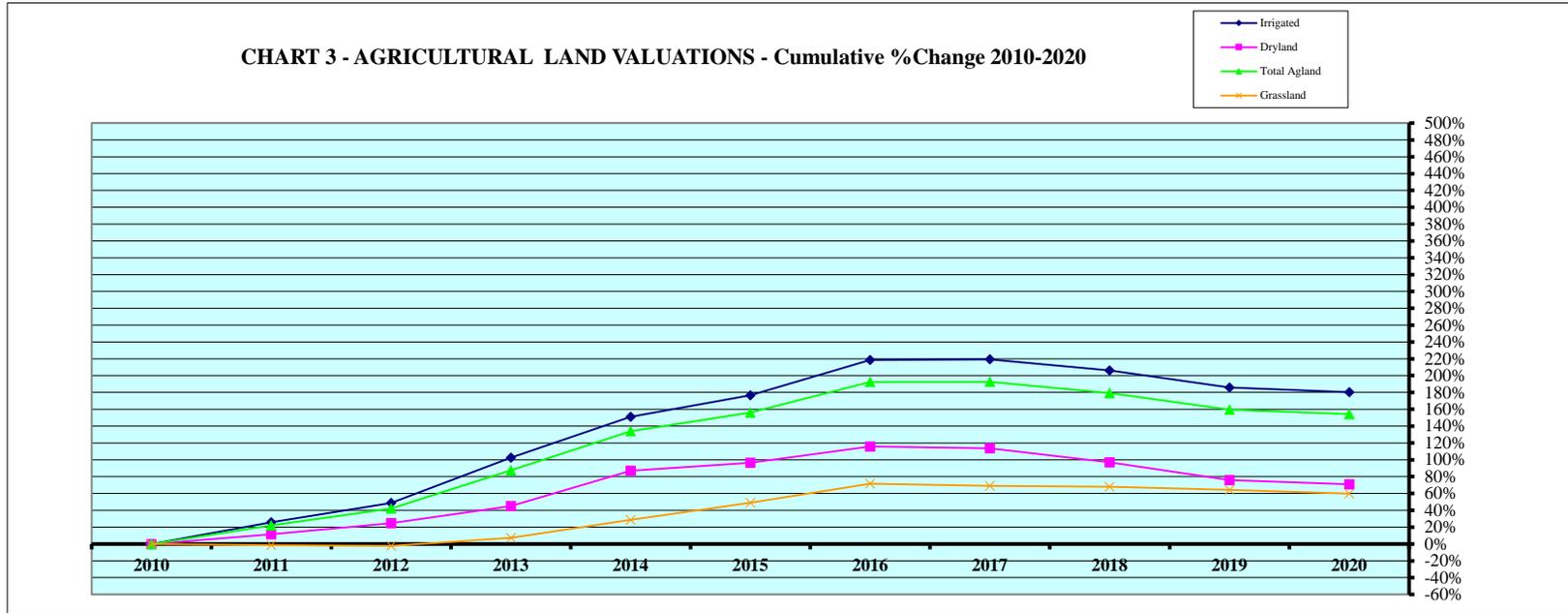
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 30  
County FILLMORE

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	531,004,670	--	--	--	144,365,565	--	--	--	21,373,885	--	--	--
2011	668,040,405	137,035,735	25.81%	25.81%	161,039,905	16,674,340	11.55%	11.55%	21,056,625	-317,260	-1.48%	-1.48%
2012	789,425,535	121,385,130	18.17%	48.67%	180,007,610	18,967,705	11.78%	24.69%	20,904,405	-152,220	-0.72%	-2.20%
2013	1,075,469,440	286,043,905	36.23%	102.53%	209,264,815	29,257,205	16.25%	44.95%	22,943,115	2,038,710	9.75%	7.34%
2014	1,333,514,770	258,045,330	23.99%	151.13%	269,950,525	60,685,710	29.00%	86.99%	27,499,205	4,556,090	19.86%	28.66%
2015	1,469,480,735	135,965,965	10.20%	176.74%	283,454,800	13,504,275	5.00%	96.35%	31,865,180	4,365,975	15.88%	49.08%
2016	1,691,182,320	221,701,585	15.09%	218.49%	311,529,860	28,075,060	9.90%	115.79%	36,678,345	4,813,165	15.10%	71.60%
2017	1,695,259,955	4,077,635	0.24%	219.26%	308,349,325	-3,180,535	-1.02%	113.59%	36,114,610	-563,735	-1.54%	68.97%
2018	1,626,145,485	-69,114,470	-4.08%	206.24%	284,545,770	-23,803,555	-7.72%	97.10%	35,926,980	-187,630	-0.52%	68.09%
2019	1,518,158,175	-107,987,310	-6.64%	185.90%	253,853,345	-30,692,425	-10.79%	75.84%	35,107,905	-819,075	-2.28%	64.26%
2020	1,489,323,500	-28,834,675	-1.90%	180.47%	246,717,940	-7,135,405	-2.81%	70.90%	34,149,700	-958,205	-2.73%	59.77%

Rate Ann.%chg: Irrigated **10.86%** Dryland **5.51%** Grassland **4.80%**

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	158,195	--	--	--	483,940	--	--	--	697,386,255	--	--	--
2011	170,735	12,540	7.93%	7.93%	474,540	-9,400	-1.94%	-1.94%	850,782,210	153,395,955	22.00%	22.00%
2012	307,530	136,795	80.12%	94.40%	529,485	54,945	11.58%	9.41%	991,174,565	140,392,355	16.50%	42.13%
2013	321,870	14,340	4.66%	103.46%	529,645	160	0.03%	9.44%	1,308,528,885	317,354,320	32.02%	87.63%
2014	322,100	230	0.07%	103.61%	510,195	-19,450	-3.67%	5.43%	1,631,796,795	323,269,910	24.70%	133.99%
2015	603,870	281,770	87.48%	281.73%	432,230	-77,965	-15.28%	-10.69%	1,785,836,815	154,040,020	9.44%	156.08%
2016	617,720	13,850	2.29%	290.48%	370,895	-61,335	-14.19%	-23.36%	2,040,379,140	254,542,325	14.25%	192.58%
2017	594,700	-23,020	-3.73%	275.93%	370,135	-760	-0.20%	-23.52%	2,040,688,725	309,585	0.02%	192.62%
2018	601,455	6,755	1.14%	280.20%	309,815	-60,320	-16.30%	-35.98%	1,947,529,505	-93,159,220	-4.57%	179.26%
2019	1,551,310	949,855	157.93%	880.63%	282,640	-27,175	-8.77%	-41.60%	1,808,953,375	-138,576,130	-7.12%	159.39%
2020	1,566,580	15,270	0.98%	890.28%	672,470	389,830	137.92%	38.96%	1,772,430,190	-36,523,185	-2.02%	154.15%

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

Rate Ann.%chg: Total Agric Land **9.78%**

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	530,646,470	223,806	2,371			144,535,050	89,785	1,610			81,700,995	133,333	613		
2011	667,724,025	224,800	2,970	25.28%	25.28%	161,160,510	89,060	1,810	12.41%	12.41%	89,688,965	135,300	663	8.18%	9.46%
2012	789,678,715	227,022	3,478	17.11%	46.71%	179,658,315	87,231	2,060	13.82%	27.94%	89,574,800	130,628	686	3.44%	13.24%
2013	1,073,941,380	229,606	4,677	34.47%	97.27%	209,916,770	85,219	2,463	19.60%	53.02%	97,239,960	127,646	762	11.09%	25.80%
2014	1,331,694,210	234,627	5,676	21.35%	139.38%	271,500,890	80,750	3,362	36.50%	108.86%	128,539,130	127,483	1,008	32.36%	66.50%
2015	1,469,280,205	237,952	6,175	8.79%	160.42%	284,811,475	77,823	3,660	8.85%	127.34%	149,636,865	127,257	1,176	16.62%	94.17%
2016	1,692,884,840	239,306	7,074	14.57%	198.36%	311,512,895	76,766	4,058	10.88%	152.08%	164,929,515	127,713	1,291	9.83%	113.25%
2017	1,695,077,885	239,617	7,074	0.00%	198.36%	308,430,595	76,021	4,057	-0.02%	152.03%	174,353,050	127,360	1,369	6.01%	126.06%
2018	1,626,249,400	240,069	6,774	-4.24%	185.70%	284,678,755	75,630	3,764	-7.22%	133.82%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	1,518,121,675	241,966	6,274	-7.38%	164.62%	254,086,535	73,415	3,461	-8.05%	114.99%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	1,488,897,475	242,332	6,144	-2.07%	159.13%	246,863,995	73,016	3,381	-2.31%	110.02%	34,271,455	23,553	1,455	12.86%	137.46%

Rate Annual %chg Average Value/Acre:

9.99%

7.70%

9.03%

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	295,610	2,678	110			418,770	557	752			697,230,125	343,869	2,028		
2011	307,390	2,796	110	-0.40%	-0.40%	409,370	548	747	-0.71%	-0.71%	850,619,805	343,832	2,474	22.01%	22.01%
2012	306,560	2,788	110	0.03%	-0.37%	408,580	547	747	-0.01%	-0.72%	990,792,170	343,859	2,881	16.47%	42.11%
2013	306,750	2,790	110	-0.01%	-0.38%	395,105	395,105	777	3.99%	3.24%	990,792,170	344,075	3,800	31.90%	87.44%
2014	319,330	2,915	110	-0.35%	-0.73%	375,745	485	775	-0.22%	3.02%	1,631,507,350	344,120	4,741	24.75%	133.83%
2015	607,470	2,970	205	86.72%	85.35%	357,795	456	785	1.26%	4.32%	1,786,986,490	343,934	5,196	9.59%	156.25%
2016	618,375	3,035	204	-0.40%	84.60%	370,895	491	755	-3.81%	0.34%	2,041,976,580	344,135	5,934	14.20%	192.64%
2017	595,980	2,942	203	-0.58%	83.53%	369,975	490	755	-0.01%	0.33%	2,040,659,150	343,336	5,944	0.17%	193.14%
2018	594,520	2,935	203	-0.01%	83.51%	370,225	490	755	0.00%	0.33%	1,947,915,750	343,287	5,674	-4.53%	179.85%
2019	1,550,300	3,779	410	102.56%	271.71%	284,330	384	741	-1.90%	-1.57%	1,809,241,605	343,202	5,272	-7.10%	159.99%
2020	1,541,680	3,777	408	-0.51%	269.81%	707,110	593	1,193	61.14%	58.61%	1,772,281,715	343,272	5,163	-2.06%	154.63%

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FILLMORE

Rate Annual %chg Average Value/Acre:

9.80%

(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
5,890	FILLMORE	158,880,591	21,397,622	21,019,722	227,282,645	74,205,152	43,818,180	0	1,772,430,190	27,744,710	56,894,760	0	2,403,673,572
cnty sectorvalue % of total value:		6.61%	0.89%	0.87%	9.46%	3.09%	1.82%		73.74%	1.15%	2.37%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
591	EXETER	4,892,521	585,042	1,007,753	22,612,695	6,043,750	0	0	122,250	15,000	5,720	0	35,284,731
10.03%	%sector of county sector	3.08%	2.73%	4.79%	9.95%	8.14%			0.01%	0.05%	0.01%		1.47%
	%sector of municipality	13.87%	1.66%	2.86%	64.09%	17.13%			0.35%	0.04%	0.02%		100.00%
560	FAIRMONT	39,843,253	828,647	1,995,996	15,096,255	5,861,310	33,315,975	0	308,075	0	15,055	0	97,264,566
9.51%	%sector of county sector	25.08%	3.87%	9.50%	6.64%	7.90%	78.03%		0.02%		0.03%		4.05%
	%sector of municipality	40.96%	0.85%	2.05%	15.52%	6.03%	34.25%		0.32%		0.02%		100.00%
2,217	GENEVA	46,135,208	1,112,550	106,024	90,266,845	27,212,297	6,817,195	0	381,665	330,230	0	0	172,362,014
37.64%	%sector of county sector	29.04%	5.20%	0.50%	39.72%	36.67%	15.56%		0.02%	1.19%			7.17%
	%sector of municipality	26.77%	0.65%	0.06%	52.37%	15.79%	3.96%		0.22%	0.19%			100.00%
126	GRAFTON	82,672	254,642	599,871	3,379,630	2,869,190	0	0	211,815	0	38,435	0	7,436,255
2.14%	%sector of county sector	0.05%	1.19%	2.85%	1.49%	3.87%			0.01%		0.07%		0.31%
	%sector of municipality	1.11%	3.42%	8.07%	45.45%	38.58%			2.85%		0.52%		100.00%
285	MILLIGAN	376,648	145,155	14,933	8,003,080	6,877,410	0	0	0	0	0	0	15,417,226
4.84%	%sector of county sector	0.24%	0.68%	0.07%	3.52%	9.27%							0.64%
	%sector of municipality	2.44%	0.94%	0.10%	51.91%	44.61%							100.00%
115	OHIOWA	9,216	90,584	2,276	1,522,230	2,785,385	0	0	32,275	0	0	0	4,441,966
1.95%	%sector of county sector	0.01%	0.42%	0.01%	0.67%	3.75%			0.00%				0.18%
	%sector of municipality	0.21%	2.04%	0.05%	34.27%	62.71%			0.73%				100.00%
341	SHICKLEY	205,882	145,395	3,008	13,983,340	2,775,635	189,455	0	27,470	0	0	0	17,330,185
5.79%	%sector of county sector	0.13%	0.68%	0.01%	6.15%	3.74%	0.26%		0.04%				23.35%
	%sector of municipality	1.19%	0.84%	0.02%	80.69%	16.02%	1.09%		0.16%				100.00%
29	STRANG	617,282	42,863	121	580,140	440,870	0	0	6,020	75,370	33,540	0	1,796,206
0.49%	%sector of county sector	0.39%	0.20%	0.00%	0.26%	0.59%			0.01%	0.17%	0.08%		4.10%
	%sector of municipality	34.37%	2.39%	0.01%	32.30%	24.54%			0.34%	4.20%	1.87%		100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
4,264	Total Municipalities	92,162,682	3,204,878	3,729,982	155,444,215	54,865,847	40,322,625	0	1,089,570	420,600	92,750	0	351,333,149
72.39%	%all municip.sectors of cnty	58.01%	14.98%	17.75%	68.39%	73.94%	92.02%		0.06%	1.52%	0.16%		14.62%

30 FILLMORE

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 : 6,902</b>	<b>Value : 2,216,685,114</b>	<b>Growth 11,062,250</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>	309	1,519,875	55	1,053,595	285	5,420,240	649	7,993,710	
<b>02. Res Improve Land</b>	1,939	11,159,450	57	977,450	289	5,120,625	2,285	17,257,525	
<b>03. Res Improvements</b>	1,945	144,261,005	62	11,310,405	307	51,727,445	2,314	207,298,855	
<b>04. Res Total</b>	2,254	156,940,330	117	13,341,450	592	62,268,310	2,963	232,550,090	1,752,480
<b>% of Res Total</b>	76.07	67.49	3.95	5.74	19.98	26.78	42.93	10.49	15.84
<b>05. Com UnImp Land</b>	64	328,192	11	216,825	7	582,010	82	1,127,027	
<b>06. Com Improve Land</b>	404	2,814,015	39	1,243,035	22	719,755	465	4,776,805	
<b>07. Com Improvements</b>	414	56,946,474	40	8,267,660	36	9,947,665	490	75,161,799	
<b>08. Com Total</b>	478	60,088,681	51	9,727,520	43	11,249,430	572	81,065,631	7,065,360
<b>% of Com Total</b>	83.57	74.12	8.92	12.00	7.52	13.88	8.29	3.66	63.87
<b>09. Ind UnImp Land</b>	1	55,800	1	30,830	0	0	2	86,630	
<b>10. Ind Improve Land</b>	3	1,815,380	10	610,665	0	0	13	2,426,045	
<b>11. Ind Improvements</b>	2	32,387,830	10	9,600,465	0	0	12	41,988,295	
<b>12. Ind Total</b>	3	34,259,010	11	10,241,960	0	0	14	44,500,970	0
<b>% of Ind Total</b>	21.43	76.98	78.57	23.02	0.00	0.00	0.20	2.01	0.00
<b>13. Rec UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>14. Rec Improve Land</b>	0	0	0	0	0	0	0	0	
<b>15. Rec Improvements</b>	0	0	0	0	0	0	0	0	
<b>16. Rec Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Rec Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Res &amp; Rec Total</b>	2,254	156,940,330	117	13,341,450	592	62,268,310	2,963	232,550,090	1,752,480
<b>% of Res &amp; Rec Total</b>	76.07	67.49	3.95	5.74	19.98	26.78	42.93	10.49	15.84
<b>Com &amp; Ind Total</b>	481	94,347,691	62	19,969,480	43	11,249,430	586	125,566,601	7,065,360
<b>% of Com &amp; Ind Total</b>	82.08	75.14	10.58	15.90	7.34	8.96	8.49	5.66	63.87
<b>17. Taxable Total</b>	2,735	251,288,021	179	33,310,930	635	73,517,740	3,549	358,116,691	8,817,840
<b>% of Taxable Total</b>	77.06	70.17	5.04	9.30	17.89	20.53	51.42	16.16	79.71

Schedule II : Tax Increment Financing (TIF)

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

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	211	33	81	325

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	44	650,585	290	127,056,760	2,311	1,278,784,430	2,645	1,406,491,775
28. Ag-Improved Land	6	118,010	66	38,037,345	552	343,529,315	624	381,684,670
29. Ag Improvements	6	489,470	69	6,328,240	633	63,574,268	708	70,391,978

30. Ag Total					3,353	1,858,568,423
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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	18,000	2	2.00	36,000	
32. HomeSite Improv Land	1	1.00	18,000	27	28.00	504,000	
33. HomeSite Improvements	2	0.00	390,600	27	0.00	2,033,730	
34. HomeSite Total							
35. FarmSite UnImp Land	2	1.43	6,435	34	75.99	219,565	
36. FarmSite Improv Land	5	5.45	24,525	61	196.72	799,520	
37. FarmSite Improvements	5	0.00	98,870	66	0.00	4,294,510	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	247	602.56	0	
40. Other- Non Ag Use	0	0.00	0	1	18.97	75,880	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	19	19.00	342,000	22	22.00	396,000	
32. HomeSite Improv Land	266	268.00	4,824,000	294	297.00	5,346,000	
33. HomeSite Improvements	270	0.00	19,623,320	299	0.00	22,047,650	703,945
34. HomeSite Total				321	319.00	27,789,650	
35. FarmSite UnImp Land	180	417.25	1,208,010	216	494.67	1,434,010	
36. FarmSite Improv Land	509	1,705.23	6,810,625	575	1,907.40	7,634,670	
37. FarmSite Improvements	606	0.00	43,950,948	677	0.00	48,344,328	1,540,465
38. FarmSite Total				893	2,402.07	57,413,008	
39. Road & Ditches	2,613	7,261.35	0	2,860	7,863.91	0	
40. Other- Non Ag Use	0	0.00	0	1	18.97	75,880	
41. Total Section VI				1,214	10,603.95	85,278,538	2,244,410

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

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

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	6,757.92	2.87%	43,926,480	3.03%	6,500.00
46. 1A	62,047.42	26.31%	390,898,775	26.98%	6,300.00
47. 2A1	107,121.01	45.42%	664,150,250	45.84%	6,200.00
48. 2A	32,850.49	13.93%	200,387,995	13.83%	6,100.00
49. 3A1	3.88	0.00%	22,890	0.00%	5,899.48
50. 3A	16,501.64	7.00%	92,409,110	6.38%	5,600.00
51. 4A1	7,491.84	3.18%	40,455,965	2.79%	5,400.00
52. 4A	3,075.39	1.30%	16,453,495	1.14%	5,350.05
53. Total	235,849.59	100.00%	1,448,704,960	100.00%	6,142.50
<b>Dry</b>					
54. 1D1	1,726.49	4.55%	6,483,000	4.95%	3,755.02
55. 1D	10,108.68	26.63%	36,896,930	28.17%	3,650.02
56. 2D1	15,331.16	40.39%	52,125,910	39.80%	3,400.00
57. 2D	5,961.32	15.71%	20,268,450	15.47%	3,399.99
58. 3D1	1,767.26	4.66%	5,831,975	4.45%	3,300.01
59. 3D	217.21	0.57%	673,340	0.51%	3,099.95
60. 4D1	1,759.96	4.64%	5,455,885	4.17%	3,100.01
61. 4D	1,081.88	2.85%	3,245,640	2.48%	3,000.00
62. Total	37,953.96	100.00%	130,981,130	100.00%	3,451.05
<b>Grass</b>					
63. 1G1	7,338.79	50.58%	11,008,185	51.97%	1,500.00
64. 1G	1,333.87	9.19%	2,000,805	9.45%	1,500.00
65. 2G1	5,819.96	40.11%	8,147,990	38.47%	1,400.01
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	17.98	0.12%	25,170	0.12%	1,399.89
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
71. Total	14,510.60	100.00%	21,182,150	100.00%	1,459.77
<b>Irrigated Total</b>					
Irrigated Total	235,849.59	80.67%	1,448,704,960	90.38%	6,142.50
<b>Dry Total</b>					
Dry Total	37,953.96	12.98%	130,981,130	8.17%	3,451.05
<b>Grass Total</b>					
Grass Total	14,510.60	4.96%	21,182,150	1.32%	1,459.77
72. Waste	3,574.21	1.22%	1,387,130	0.09%	388.09
73. Other	492.19	0.17%	640,325	0.04%	1,300.97
74. Exempt	239.16	0.08%	0	0.00%	0.00
75. Market Area Total	292,380.55	100.00%	1,602,895,695	100.00%	5,482.22

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,334.36	19.59%	8,673,340	20.56%	6,500.00
46. 1A	1,743.14	25.60%	10,981,800	26.03%	6,300.01
47. 2A1	2,258.46	33.16%	14,002,465	33.19%	6,200.01
48. 2A	819.50	12.03%	4,998,960	11.85%	6,100.01
49. 3A1	0.00	0.00%	0	0.00%	0.00
50. 3A	257.03	3.77%	1,387,955	3.29%	5,399.97
51. 4A1	225.20	3.31%	1,216,075	2.88%	5,399.98
52. 4A	172.66	2.54%	923,735	2.19%	5,350.02
<b>53. Total</b>	<b>6,810.35</b>	<b>100.00%</b>	<b>42,184,330</b>	<b>100.00%</b>	<b>6,194.15</b>
<b>Dry</b>					
54. 1D1	1,763.74	5.05%	6,093,735	5.28%	3,455.01
55. 1D	9,127.51	26.16%	31,079,225	26.95%	3,405.01
56. 2D1	14,876.07	42.63%	49,835,010	43.22%	3,350.01
57. 2D	4,961.47	14.22%	15,876,690	13.77%	3,200.00
58. 3D1	2,278.92	6.53%	6,950,705	6.03%	3,050.00
59. 3D	36.28	0.10%	110,665	0.10%	3,050.30
60. 4D1	1,348.73	3.87%	3,978,810	3.45%	2,950.04
61. 4D	502.59	1.44%	1,382,325	1.20%	2,750.40
<b>62. Total</b>	<b>34,895.31</b>	<b>100.00%</b>	<b>115,307,165</b>	<b>100.00%</b>	<b>3,304.37</b>
<b>Grass</b>					
63. 1G1	3,285.49	37.76%	4,928,235	39.12%	1,500.00
64. 1G	869.38	9.99%	1,304,070	10.35%	1,500.00
65. 2G1	4,546.78	52.25%	6,365,470	50.53%	1,400.00
66. 2G	0.00	0.00%	0	0.00%	0.00
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	0.00	0.00%	0	0.00%	0.00
<b>71. Total</b>	<b>8,701.65</b>	<b>100.00%</b>	<b>12,597,775</b>	<b>100.00%</b>	<b>1,447.75</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>6,810.35</b>	<b>13.39%</b>	<b>42,184,330</b>	<b>24.76%</b>	<b>6,194.15</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>34,895.31</b>	<b>68.59%</b>	<b>115,307,165</b>	<b>67.67%</b>	<b>3,304.37</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>8,701.65</b>	<b>17.10%</b>	<b>12,597,775</b>	<b>7.39%</b>	<b>1,447.75</b>
72. Waste	357.88	0.70%	224,165	0.13%	626.37
73. Other	107.22	0.21%	80,755	0.05%	753.17
74. Exempt	39.40	0.08%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>50,872.41</b>	<b>100.00%</b>	<b>170,394,190</b>	<b>100.00%</b>	<b>3,349.44</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	65.97	408,005	21,445.35	131,876,385	221,148.62	1,358,604,900	242,659.94	1,490,889,290
<b>77. Dry Land</b>	76.11	265,225	8,452.70	28,446,955	64,320.46	217,576,115	72,849.27	246,288,295
<b>78. Grass</b>	19.59	28,405	1,896.98	2,730,600	21,295.68	31,020,920	23,212.25	33,779,925
<b>79. Waste</b>	0.00	0	368.54	214,905	3,563.55	1,396,390	3,932.09	1,611,295
<b>80. Other</b>	0.00	0	154.60	190,295	444.81	530,785	599.41	721,080
<b>81. Exempt</b>	51.53	0	197.84	0	29.19	0	278.56	0
<b>82. Total</b>	<b>161.67</b>	<b>701,635</b>	<b>32,318.17</b>	<b>163,459,140</b>	<b>310,773.12</b>	<b>1,609,129,110</b>	<b>343,252.96</b>	<b>1,773,289,885</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	242,659.94	70.69%	1,490,889,290	84.07%	6,143.94
<b>Dry Land</b>	72,849.27	21.22%	246,288,295	13.89%	3,380.79
<b>Grass</b>	23,212.25	6.76%	33,779,925	1.90%	1,455.26
<b>Waste</b>	3,932.09	1.15%	1,611,295	0.09%	409.78
<b>Other</b>	599.41	0.17%	721,080	0.04%	1,202.98
<b>Exempt</b>	278.56	0.08%	0	0.00%	0.00
<b>Total</b>	<b>343,252.96</b>	<b>100.00%</b>	<b>1,773,289,885</b>	<b>100.00%</b>	<b>5,166.13</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 Exeter	64	449,290	285	2,003,980	285	20,322,995	349	22,776,265	45,355
83.2 Fairmont	46	236,235	253	1,148,465	253	14,089,995	299	15,474,695	46,905
83.3 Geneva	83	584,240	924	6,537,250	927	83,997,480	1,010	91,118,970	293,830
83.4 Grafton	22	37,350	69	126,180	70	3,340,400	92	3,503,930	1,385
83.5 Milligan	22	39,350	151	270,085	151	7,898,055	173	8,207,490	74,620
83.6 Ohioa	40	73,950	72	107,010	72	1,342,560	112	1,523,520	0
83.7 Rural	337	6,436,680	343	6,058,800	366	62,546,750	703	75,042,230	1,000,840
83.8 Rural Ag	0	0	0	0	1	16,725	1	16,725	0
83.9 Shickley	17	104,980	166	967,090	167	13,234,055	184	14,306,125	289,545
83.10 Strang	18	31,635	22	38,665	22	509,840	40	580,140	0
84 Residential Total	649	7,993,710	2,285	17,257,525	2,314	207,298,855	2,963	232,550,090	1,752,480

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	Commercial	0	0	1	753,580	9	90,000	9	843,580	0
85.2	Exeter	5	65,185	62	464,000	64	6,856,330	69	7,385,515	110,765
85.3	Fairmont	14	103,955	56	1,914,155	57	41,151,105	71	43,169,215	201,825
85.4	Geneva	25	385,957	179	2,180,965	181	31,521,384	206	34,088,306	1,902,070
85.5	Grafton	6	7,390	26	50,545	27	2,844,380	33	2,902,315	0
85.6	Milligan	3	4,585	37	97,565	37	6,775,260	40	6,877,410	0
85.7	Ohioa	5	1,810	12	56,255	12	4,011,565	17	4,069,630	1,066,400
85.8	Rural	0	0	11	304,125	11	3,444,040	11	3,748,165	0
85.9	Rural Ag	7	582,010	31	861,915	38	16,443,795	45	17,887,720	3,784,300
85.10	Shickley	10	46,350	58	514,910	59	3,620,640	69	4,181,900	0
85.11	Strang	9	16,415	5	4,835	7	391,595	16	412,845	0
86	Commercial Total	84	1,213,657	478	7,202,850	502	117,150,094	586	125,566,601	7,065,360

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	7,246.23	51.20%	10,869,345	52.58%	1,500.00
88. 1G	1,321.15	9.34%	1,981,725	9.59%	1,500.00
89. 2G1	5,567.23	39.34%	7,794,175	37.71%	1,400.01
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	17.98	0.13%	25,170	0.12%	1,399.89
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	14,152.59	100.00%	20,670,415	100.00%	1,460.54
<b>CRP</b>					
96. 1C1	92.56	25.85%	138,840	27.13%	1,500.00
97. 1C	12.72	3.55%	19,080	3.73%	1,500.00
98. 2C1	252.73	70.59%	353,815	69.14%	1,399.97
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	358.01	100.00%	511,735	100.00%	1,429.39
<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	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	14,152.59	97.53%	20,670,415	97.58%	1,460.54
CRP Total	358.01	2.47%	511,735	2.42%	1,429.39
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	14,510.60	100.00%	21,182,150	100.00%	1,459.77

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,276.01	38.19%	4,914,015	39.55%	1,500.00
88. 1G	867.99	10.12%	1,301,985	10.48%	1,500.00
89. 2G1	4,434.44	51.69%	6,208,195	49.97%	1,400.00
90. 2G	0.00	0.00%	0	0.00%	0.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	0.00	0.00%	0	0.00%	0.00
95. Total	8,578.44	100.00%	12,424,195	100.00%	1,448.30
<b>CRP</b>					
96. 1C1	9.48	7.69%	14,220	8.19%	1,500.00
97. 1C	1.39	1.13%	2,085	1.20%	1,500.00
98. 2C1	112.34	91.18%	157,275	90.61%	1,399.99
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	123.21	100.00%	173,580	100.00%	1,408.81
<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	0.00	0.00%	0	0.00%	0.00
113. Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
Grass Total	8,578.44	98.58%	12,424,195	98.62%	1,448.30
CRP Total	123.21	1.42%	173,580	1.38%	1,408.81
Timber Total	0.00	0.00%	0	0.00%	0.00
<hr/>					
114. Market Area Total	8,701.65	100.00%	12,597,775	100.00%	1,447.75

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

30 Fillmore

	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	227,282,645	232,550,090	5,267,445	2.32%	1,752,480	1.55%
02. Recreational	0	0	0		0	
03. Ag-Homesite Land, Ag-Res Dwelling	27,744,710	27,789,650	44,940	0.16%	703,945	-2.38%
<b>04. Total Residential (sum lines 1-3)</b>	<b>255,027,355</b>	<b>260,339,740</b>	<b>5,312,385</b>	<b>2.08%</b>	<b>2,456,425</b>	<b>1.12%</b>
05. Commercial	74,205,152	81,065,631	6,860,479	9.25%	7,065,360	-0.28%
06. Industrial	43,818,180	44,500,970	682,790	1.56%	0	1.56%
<b>07. Total Commercial (sum lines 5-6)</b>	<b>118,023,332</b>	<b>125,566,601</b>	<b>7,543,269</b>	<b>6.39%</b>	<b>7,065,360</b>	<b>0.40%</b>
08. Ag-Farmsite Land, Outbuildings	56,818,880	57,413,008	594,128	1.05%	1,540,465	-1.67%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	75,880	75,880	0	0.00%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>56,894,760</b>	<b>57,488,888</b>	<b>594,128</b>	<b>1.04%</b>	<b>1,540,465</b>	<b>-1.66%</b>
12. Irrigated	1,489,323,500	1,490,889,290	1,565,790	0.11%		
13. Dryland	246,717,940	246,288,295	-429,645	-0.17%		
14. Grassland	34,149,700	33,779,925	-369,775	-1.08%		
15. Wasteland	1,566,580	1,611,295	44,715	2.85%		
16. Other Agland	672,470	721,080	48,610	7.23%		
<b>17. Total Agricultural Land</b>	<b>1,772,430,190</b>	<b>1,773,289,885</b>	<b>859,695</b>	<b>0.05%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>2,202,375,637</b>	<b>2,216,685,114</b>	<b>14,309,477</b>	<b>0.65%</b>	<b>11,062,250</b>	<b>0.15%</b>

## 2021 Assessment Survey for Fillmore County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	1
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	0
<b>3.</b>	<b>Other full-time employees:</b>
	1
<b>4.</b>	<b>Other part-time employees:</b>
	1
<b>5.</b>	<b>Number of shared employees:</b>
	0
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$286,270 Includes inter local agreement (\$158,420 Assessor Only)
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	\$286,270 The assessor's budget contains no costs for benefits. The benefits for the assessor's office are paid separately from the county general fund.
<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>
	0
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	N/A (this is in the county data processing budget)
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$3,000 Includes Lodging/Meals/Mileage
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	Minimal (From Inter Local agreement)

## B. Computer, Automation Information and GIS

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

## C. Zoning Information

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	All towns are zoned except Strang. Geneva does their own zoning.
<b>4.</b>	<b>When was zoning implemented?</b>
	2000

#### **D. Contracted Services**

<b>1.</b>	<b>Appraisal Services:</b>
	None
<b>2.</b>	<b>GIS Services:</b>
	gWorks
<b>3.</b>	<b>Other services:</b>
	County Solutions

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

## 2021 Residential Assessment Survey for Fillmore 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 and sales comparison approaches; both are rooted in the analysis of the local market to determine market value of residential properties.																

**4. For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?**

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

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

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

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

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

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

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

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

No

**9. Describe the methodology used to determine value for vacant lots being held for sale or resale?**

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

**10.**

<u>Valuation Group</u>	<u>Date of Depreciation Tables</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>	<u>Date of Last Inspection</u>
1	2018	2017	2016	2018
2	2017	2017	2018	2018
3	2019	2019	2018	2019
4	2015	2016	2018	2018
5	2019	2019	2019-2021	2019
6	2017	2017	2017	2017
AG	2017	2017	2017	2020

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

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

During each inspection and review cycle land values are analyzed and affirmed or updated as the inspection process is done. The land values are related to and similar to the dates of the cost tables.

## 2021 Commercial Assessment Survey for Fillmore County

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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 and sales comparison approaches.														
<b>3a.</b>	<b>Describe the process used to determine the value of unique commercial properties.</b>														
	When the county values unique commercial property they use the cost approach on all parcels; they do additional sales research beyond Fillmore County; and they study the methodologies, approaches to values and values of similar parcels in other counties. All of this is done to address uniformity as well as develop the best estimate of market value that they can.														
<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>														

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<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																																							
	Yes; The county develops their depreciation countywide then determines a local multiplier based on the market, except for the unique and single purpose properties.																																							
<b>6.</b>	<b>Describe the methodology used to determine the commercial lot values.</b>																																							
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## 2021 Agricultural Assessment Survey for Fillmore 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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<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>									
	The county verifies sales, monitors well registrations, and has current information from the NRD. Since the ability to irrigate is reflected in the value of the land, it is the predominant characteristic in the development of the market areas.									
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>									
	This would be determined by the predominant present use of the parcel. There are presently no parcels classified as recreational.									
<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>									
	Yes; The first acre for the home site at \$18,000, and the next 2 acres are valued the same. This is the same throughout the county. Zoning requires rural residential parcels to be at least 3 acres. Additional acres may vary since agricultural use may be a factor on predominantly agricultural parcels.									
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>									
	Feedlots were classified as intensive use, and a feedlot value was established.									
<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 actively verifies all agricultural sales with the buyer or seller. Those verifications, the trend in values, and the ongoing observation of the present use of the parcels are all important to detect non-agricultural characteristics in the market. In the case of the Wetland Reserve Program (WRP), there are few known parcels with WRP acres in the county. The county believes that the WRP values closely align with the dry land values, so they use a value that would represent 100% of the market value for dry land to value WRP acres.									

<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	Yes, we have feedlots, WRP, and CRP.
	<b><u>If your county has special value applications, please answer the following</u></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><u>If your county recognizes a special value, please answer the following</u></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

## FILLMORE COUNTY

### Plan of Assessment – 2020

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

#### **The responsibilities of assessment include record maintenance.**

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

#### **Reports are systematically filed as required by law.**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

According to the 2020 abstract, the real property within Fillmore County is comprised of the following: 2,942 residential parcels of which 634 are unimproved, 560 commercial parcels of which 83 are unimproved, 14 industrial parcels, 2 of which are unimproved. There are no recreational parcels, and 3,356 agricultural parcels of which 2,599 are unimproved. Among the improved agricultural parcels there are 325 with residential improvements. The percentage breakdown of the three primary classes of real estate is as follows: residential 41%, commercial/industrial 8%, agricultural 51% and 0.00% comprising any other classes. There are two other groups to mention; the administrative parcels (including Game and Parks and exempt parcels), numbering 333 and there are 3 parcels that have additional valuation responsibility (TIF Projects.) These groups are mentioned because they represent additional assessment responsibility but will not be included in the parcel count in this report. The total number of parcels that are associated with the total real property value from the total records on the front page of the abstract in Fillmore County is estimated at 6872 and contain no parcels with oil & mineral interests. The total number of parcels including exempt, Game and Parks and TIF is 7208.

The total valuation as certified to the Department of Revenue Property Assessment Division on the 2020 abstract of assessment for real property is 2,202,943,557. The breakdown of valuation is as follows:

	<u>Valuation</u>	<u>Total Parcels</u>
Real Estate	2,202,943,557	7208
Personal Property Abstract	138,829,187	1218
Railroad & Public Service Utilities (Certified by PA&T in 2019)	<u>40,319,433</u>	
<b><u>TOTAL</u></b>	<b><u>2,382,092,177</u></b>	

Homestead Exemption applications for 2020 were 225

Charitable exemption applications for 2020 were 32 excluding cemeteries.

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

Our property record cards serve as a reference to and inventory of all portions of the property. It contains a summary of the general data relevant to the parcel it represents. Our most recent record cards (for all classes of property) were new for 2010, while still maintaining the data from 1992 to current. Our 2020 records are currently up-to-date along with the 2020 values. We also try to update all photos for our town/village record cards as part of our review process. New Photos are taken for new construction/and or updates to current homes and buildings.

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

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

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

Our level of value, quality and uniformity for assessment year 2020:

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	97%	9.88	103.67
Commercial	100 %	NA	NA
Agricultural Land	72%	16.68	101.46

## OUR 3 YEAR PLAN IS AS FOLLOWS:

### 2020

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

- New property record cards for Rural Ag. New photo holders.
- Scan old record cards into system. (DOC records)
- Create spreadsheets for rural homes/farm buildings for purpose of reviewing.
- Complete a total reassessment of the Flint Hills Ethanol Plant.
- Reviewed Fairmont, Milligan, Ohioa and Strang. Took new photos.
- Changed lot values in these villages. (with the exception of Fairmont that had a completed lot study in 2019)

### 2021

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

- Review rural ag. homes and buildings
- Take new photos.
- Lot Study for Grafton (only village having no current lot adjustment)
- Possible adjustment to values in Fairmont. Statistics indicate low ratio (ran in Sept. 2020)
- Continue to scan old records prior to 1992

## 2022

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

- Review Grafton and Shickley Villages
- Maintain commercial inspection

## 2023

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

- 6- year review process for Geneva City
- Take new photos of Geneva City

## Past Inspections and Reviews

- 2006** Reviewed the rural homes and buildings and Geneva  
Completed parcel layer in GIS/Aerial photos
- 2007** Reviewed all the small towns
- 2008** Worked on completing the land use layer and converted the land  
Classification codes from the old soil symbols to the new numeric  
Codes
- 2009** Commercial & Industrial values reviewed including new photos  
(-20% all homes 1939 or older with average or lower condition in  
Geneva due to statistics)
- 2010** Reviewed Geneva and all towns (6 year review process  
Made new record cards  
New APEX sketching program, drew all residential/commercial sketches
- 2011** Beginning rural residential and building review/new rural home &  
OB photos/ begin new aerial imagery
- 2012** Rural Home & OB Values (part of continued 6 year review)  
Aerial Imagery completed. City and Village Photos  
Grafton village decrease value on homes and improvements-5% to be in compliance.  
(Level of value at 1.015 for 2012)
- 2013** Residential Review in villages (continued 6 yr. review)  
Statistics indicate we are out of range in a couple of villages based on sales.  
However, we are looking at only a couple of sales in these villages)  
Residential Photos  
CAMA-V2.5 (new costing program)  
Annotation Layer (GIS)  
**Completes second cycle of 6- year review process on residential Parcels**
- 2014** Commercial & Industrial Review (part of continued 6 yr. review)  
Geneva City Review (part of 6 yr. review)  
Change Lot Values for Commercial (sale indicates adjustment needed.)  
  
**Completes second cycle of 6- year review process on commercial Parcels**
- 2015** Review agricultural land for any changes in land areas and value.  
Verify land usage with landowners (FSA maps) & NRD information  
Add new construction/removal of old buildings per permits  
Continue our systematic review of property

**\*\*\* Start 6 year review of rural acreages/rural homes/ outbuildings**

**2016** Review agricultural land for any changes in land areas and value.  
Verify land usage with landowners (FSA maps) & NRD information  
Add new construction/removal of old buildings per permits.  
Reviewed all villages (Exeter/Fairmont, Grafton, Milligan, Shickley, Strang, and Ohioa) for 2016 values using the 2015 Marshall & Swift costing. Took new photos.  
Reviewed all rural acreages, rural homes and outbuildings for 2016 values using the 2015 Marshall & Swift costing. Took new photos.  
Addressed site issues in Admin. Took out some comm. Sites that were on rural parcels that were no longer comm. Addressed valuation groupings. Small villages of Grafton, Milligan, Strang and Ohioa are now one grouping in the residential as well as in Commercial.

**Completes second cycle of 6 year review process on rural homes/outbuildings  
Begins 3<sup>rd</sup> cycle of residential homes in villages. All property reviewed for the 2016 tax year except Geneva and Commercial.**

**2017** Review agricultural land for any changes in land areas and value.  
New soil changes per NRCS. GIS added to land layer. Changes made in Admin.  
Verify land usage with landowners (FSA maps) & NRD information.  
Add new construction/removal of old buildings per permits  
Continue our systematic review of property  
Geneva City was out of the acceptable range for level of value. (85%)) Geneva was reviewed as part of the 6yr. review process using the 2015 Marshall & Swift cost tables  
Adjustments made based on sales. Depreciation changes made due to condition. New photos taken.  
In the fall of 2017 begin Industrial/ Commercial Property review. This includes the elevator in Buress and Rail Tracks.

**2018** Reviewed agricultural land for any changes in land areas and value. (Adjusted land values to reflect the 2018 values)  
Verified land usage with landowners (FSA maps) & NRD information.  
Added new construction/removal of old buildings per permits  
Continued our systematic review of property.  
All Commercial property to be reviewed for compliance with the 6 year review process for implementation in 2019. New photos will be taken.  
New aerial photos that were taken have been printed/re-numbered and compared to 2012 aerial photos. 20+ buildings were removed from the tax roll and 20+ with added value that had no permits. Grafton Village was reviewed to meet statutory requirements. New photos taken.

- 2019** Reviewed Geneva City, new photos of sales & homes/ Review Exeter Village/new photos sales & homes/Review rural acreages/ photos  
Changed lot values in some villages (Exeter, Fairmont, Shickley)  
Review land use of Home Sites/ site acres per aerial imagery. Ran new tolerance sheets for all rural parcels.  
Commercial 6yr. review for all of the County. New photos taken. Lot Study completed & Commercial lot values changed in Exeter, Fairmont, and Shickley.
- 2020** Reviewed Milligan, Ohioa and Strang as part of 6 yr. review. Fairmont was out of the statistical range at 90.79%. so, Fairmont was reviewed as well. New photos were taken as part of the review process. Lot values were changed in Ohioa, Milligan and Strang based on a sales analysis.  
Land use was verified as per NRD /FSA Maps for 2020 assessments.  
LB372 required Assessors to change the Land Capability Groups. This was to be implemented by Jan. 1, 2020. Prior to these changes Fillmore County did not need to make any adjustments to land values looking at the statistical report. However, once the LB 372 changes were implemented a change in the counties LCG totals showed that an adjustment needed to be made. This helped Fillmore county to stay within the acceptable range.