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DEPARTMENT OF REVENUE

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

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

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

For the Tax Commissioner

Sincerely,

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

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

cc: Mary Banahan, Jefferson County Assessor

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Introduction

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.

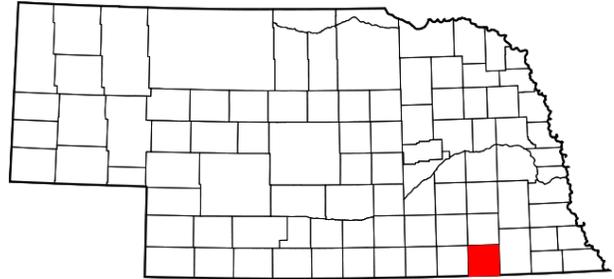
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures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

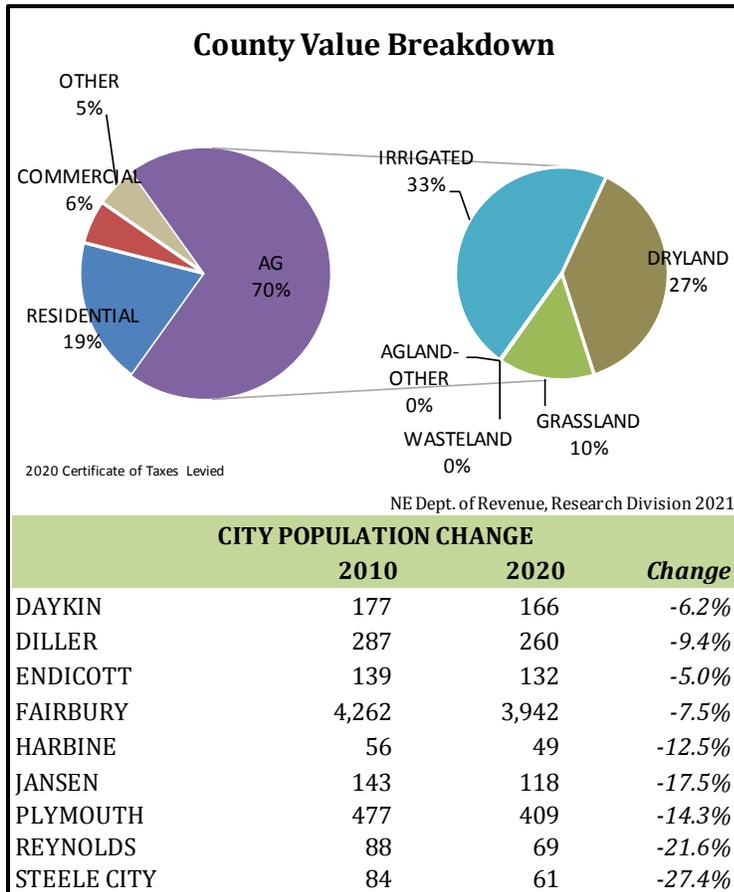
**Further information may be found in Exhibit 94*

County Overview

With a total area of 570 square miles, Jefferson County has 7,046 residents, per the Census Bureau Quick Facts for 2019, a 7% population decline from the 2010 U.S. Census. Reports indicate that 72% 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 \$76,811 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Jefferson County are located in and around Fairbury, the county seat. According to the latest information available from the U.S. Census Bureau, there are 233 employer establishments with total employment of 2,583, for a 2% decrease in employment.



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

2021 Residential Correlation for Jefferson County

Assessment Actions

Assessment actions taken by the Jefferson County assessor to address the residential property class included: Neighborhood 1 of Fairbury was reviewed in 2020 and changes implemented for the current assessment year. Valuation Group 8 was also reviewed in 2020, and changes were implemented for 2021. Depreciation tables were adjusted to maintain values.

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.

Sales qualification and verification is a subject addressed in the annual review. Sale usability for the residential property class is below the statewide average, but review of the non-qualified sales indicates comments for disqualification. Further work with the county assessor to specify the reason for disqualification is needed.

The county assessor has established six residential valuation groups: two for the main towns, two that encompass smaller villages with similar market characteristics, a rural valuation group and for 2021 a rural suburban valuation group was implemented. Valuation Group 1 consists of the county seat, Fairbury, and is divided into three neighborhoods for review and inspection purposes.

The last lot study for the residential property class is undertaken based on the above valuation groups: Fairbury lots were last studied based on neighborhood from 2015 to 2019. Plymouth had the last lot study in 2020. The rural site studies were last conducted in 2019, Valuation Group 12 was done in 2016 and Valuation Group 15 was last studied in 2018. The cost index and depreciation tables for residential property are both dated 2016.

Currently, the Jefferson county assessor has submitted a written valuation methodology. The Jefferson County assessor is current with the six-year inspection and review cycle of the residential property class.

2021 Residential Correlation for Jefferson County

Description of Analysis

The county assessor has established six residential valuation groups for the residential property class.

Valuation Group	Description
1	Fairbury
8	Plymouth
11	Rural
12	Daykin, Diller, Endicott and Jansen
15	Harbine, Reynolds and Steele City
17	Rural Suburban

Review of the residential statistical profile indicates 173 qualified sales representing all six valuation groups. All of the three measures of central tendency are within range, and the qualitative statistics are supportive. Examination of the sales divided between the two study years indicates a relatively stable residential market.

By valuation group, all with sufficient sales have median within acceptable range and qualitative statistics that are supportive.

The percent change between the preliminary statistical sample and Reports & Opinions sample is 5%. The 2021 County Abstract of Assessment, Form 45 Compared with the 2020 Certified Taxes Levied (CTL) Report indicated that the percentage change to the residential total base was 3%. The two-point difference is explained by the fact that the two Valuation Groups reviewed for 2021 constitute 72% of the total sales in the sample, but only 28% of the residential population as can be seen in Schedule XI: Residential Records—Assessor Location Detail. The overall percentage changes to the residential sample and population reflect the stated assessment actions.

Equalization and Quality of Assessment

Based on analysis of all available information, residential property in Jefferson County is valued uniformly and in compliance with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	112	98.91	100.02	96.27	09.54	103.90
8	12	99.44	104.68	103.35	06.22	101.29
11	23	93.07	93.23	89.34	15.73	104.35
12	16	96.73	91.60	88.67	12.71	103.30
15	4	112.13	103.96	105.41	17.87	98.62
17	6	99.90	97.92	97.34	05.07	100.60
<u>ALL</u>	<u>173</u>	<u>98.97</u>	<u>98.68</u>	<u>94.68</u>	<u>10.57</u>	<u>104.22</u>

2021 Residential Correlation for Jefferson County

Level of Value

Based on analysis of all available information, the level of value for the residential property in Jefferson County is 99%.

2021 Commercial Correlation for Jefferson County

Assessment Actions

For 2021, the county assessor conducted routine maintenance for the commercial property class.

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.

Sales qualification and verification is a subject addressed in the annual review. Sale usability for the commercial property class is below the statewide average. Review of the non-qualified sales comments indicated that all of the sales did not contain sufficient reasons for disqualification. More work with the county assessor will be done to ensure adequate disqualification reasons. Upon further review, this process did not affect the ability to adequately measure the commercial property class.

The last commercial lot study was undertaken in 2017. Both the cost index and depreciation tables utilized by the county assessor are dated 2016. Depreciation tables are adjusted based on the local market. Lot values are determined by use of vacant commercial lot sales and then the value is calculated by the square foot method for the common unit of comparison.

The cost approach is primarily used to value commercial properties in Jefferson County. When sufficient data is available, the county assessor utilizes the sales comparison approach, and both approaches are correlated to arrive at a final value.

The Jefferson County assessor recognizes only one commercial valuation group that encompasses the entire county.

The last complete commercial review was conducted in 2017, and thus the county assessor is current with the required six-year inspection and review cycle. According to the conversation regarding the three-year plan, all commercial property is scheduled for review in 2022 for implementation in assessment year 2023. The county assessor is encouraged to complete and implement the review in the same year.

Description of Analysis

All commercial parcels throughout the county are valued as one valuation group.

Examination of the commercial statistical profile shows nine qualified sales, with the median and mean measures of central tendency within range. Although, the statistical profile supports a level

2021 Commercial Correlation for Jefferson County

of value within the acceptable range, however, it is very small to be used as a point estimate of the level of value of all commercial property in Jefferson County.

As indicated, the county assessor utilizes a very low percentage of sales. An analysis of all commercial sales, both qualified and non-qualified, was conducted, then trimmed with only the removal of the extreme outliers as suggested by the International Association of Assessing Officers (IAAO) ratio studies literature. This produced 21 sales in this expanded analysis, and all three measures of central tendency were found to be within the acceptable range and the qualitative statistics were supportive of uniform assessments. This supports a level of assessment within the acceptable range, but also indicates the county assessor is unduly limiting the measurement of the commercial class.

The statistical sample of both preliminary and Reports & Opinions compared to the 2021 County Abstract of Assessment, Form 45 Compared with the 2020 Certificate of Taxes Levied (CTL) Report indicates that there was virtually no significant change, and this matched the assessment practices noted.

Equalization and Quality of Assessment

A review of the assessment practices of the county indicates that commercial property is valued uniformly and equitably and complies with generally accepted mass appraisal techniques.

Level of Value

Based on analysis of all available information, commercial property in Jefferson County is assessed at the statutory level of 100% for commercial property.

2021 Agricultural Correlation for Jefferson County

Assessment Actions

Assessment actions taken to address the agricultural land class by the Jefferson County Assessor included the following: soil 3820 (Butler silt loam—0 to 1 percent slopes), both irrigated and dry classifications were lowered in all three market areas. In Market Area 3, some irrigated soils were raised by 10 to 16% and some dry soils were raised 11 to 16%. Grass values were raised approximately 17% in Market Area 3.

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.

Sales qualification and verification is a subject addressed in the annual review. Sale usability for the agricultural property class is below the statewide average. Further review of the non-qualified sales indicated no bias and did not hinder the measurement of agricultural land within the county.

Three market areas have been established for the agricultural property class. The county assessor through sales verification and analysis continually monitors market trends and changes in agricultural land values for the three areas, which aids to determine if changes in area lines need to be made. Land use was last reviewed in 2019 and occurs over a four year period. Agricultural improvements were reviewed for 2019 using aerial imagery.

Jefferson County does have intensive use but the county assessor has not identified the parcels that exhibit intensive use. Further, land enrolled in CRP and WRP have not been identified and inventoried.

Description of Analysis

Analysis of the agricultural statistical sample reveals 38 qualified sales, with all three overall measures of central tendency within acceptable range, accompanied by supportive qualitative statistics.

Examination of the sales distributed among the three market areas indicates that most sales occurred in agricultural Market Area 2, and both the median and mean measures of central tendency are above acceptable range, with the weighted mean within range. It should be noted that there are two high outlying sales above 100%. Their hypothetical removal from the Market Area 2 sample would leave the median one point above range, bring the mean within range and the weighted mean would be one point below range. Perusal of the 80% Majority Land Use (MLU) heading reveals that the land uses within Market Area 2 are assessed within acceptable range. Only dryland is above the range, with three sales. The Jefferson County 2021 Average Acre Value Comparison with neighboring counties reveals for Market Area 2, the Jefferson dry classification

2021 Agricultural Correlation for Jefferson County

is equalized with the neighboring counties. Further review indicates irrigated is the lowest among the counties shown, and the grass classification weighted value is in the middle for the three counties shown. A substat of Market Area 2 sales is included after the agricultural statistical profile found in the Appendix.

Review of the 80% Majority Land Use (MLU) shows overall that only the grass classification contains a significant number of sales and the County overall shows all three measures within range. County overall irrigated has only six sales with only the median within range and there are only four county overall dry sales that appear to be above range. All market areas appear to be equalized with neighboring counties.

Further, examination of the change from the preliminary to the Reports & Opinions (R&O) agricultural statistical profile compared to the 2021 County Abstract of Assessment for Real Property, Form 45 Compared with the 2020 Certificate of Taxes Levied Report (CTL) show the same overall change and reflect the assessment actions taken by the county assessor.

Equalization and Quality of Assessment

Dwellings and outbuildings on agricultural land are valued using the same cost and depreciation tables as the rural residential acreages, and are equalized.

Comparison of Jefferson County agricultural values with adjoining counties indicates that values are equalized. The quality of the assessment of agricultural land in Jefferson 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	6	71.51	66.75	60.66	14.21	110.04
1	2	69.89	69.89	69.34	04.96	100.79
2	4	72.77	65.18	57.73	18.57	112.90
<u>Dry</u>						
County	4	94.90	92.60	89.22	19.02	103.79
2	3	80.56	86.12	81.97	16.83	105.06
3	1	112.06	112.06	112.06	00.00	100.00
<u>Grass</u>						
County	14	70.85	73.22	72.21	12.15	101.40
2	10	72.23	75.10	74.56	14.51	100.72
3	4	67.93	68.54	68.05	03.89	100.72
<u>ALL</u>	<u>38</u>	<u>73.06</u>	<u>76.69</u>	<u>70.23</u>	<u>16.01</u>	<u>109.20</u>

Level of Value

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

2021 Opinions of the Property Tax Administrator for Jefferson County

My opinions and recommendations are stated as a conclusion based on all of the factors known to me regarding the assessment practices and statistical analysis for this county. See, Neb. Rev. Stat. § 77-5027 (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
Residential Real Property	99	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	73	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.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2021 Commission Summary for Jefferson County

Residential Real Property - Current

Number of Sales	173	Median	98.97
Total Sales Price	\$16,946,307	Mean	98.68
Total Adj. Sales Price	\$16,946,307	Wgt. Mean	94.68
Total Assessed Value	\$16,044,861	Average Assessed Value of the Base	\$57,629
Avg. Adj. Sales Price	\$97,956	Avg. Assessed Value	\$92,745

Confidence Interval - Current

95% Median C.I	97.82 to 100.14
95% Wgt. Mean C.I	91.92 to 97.45
95% Mean C.I	95.68 to 101.68
% of Value of the Class of all Real Property Value in the County	15.80
% of Records Sold in the Study Period	4.10
% of Value Sold in the Study Period	6.59

Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	198	100	99.74
2019	160	100	99.60
2018	188	99	98.66
2017	201	100	99.85

2021 Commission Summary for Jefferson County

Commercial Real Property - Current

Number of Sales	9	Median	97.84
Total Sales Price	\$1,341,027	Mean	99.94
Total Adj. Sales Price	\$1,341,027	Wgt. Mean	108.54
Total Assessed Value	\$1,455,486	Average Assessed Value of the Base	\$166,328
Avg. Adj. Sales Price	\$149,003	Avg. Assessed Value	\$161,721

Confidence Interval - Current

95% Median C.I	80.46 to 119.49
95% Wgt. Mean C.I	100.56 to 116.51
95% Mean C.I	81.67 to 118.21
% of Value of the Class of all Real Property Value in the County	5.75
% of Records Sold in the Study Period	1.69
% of Value Sold in the Study Period	1.64

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	17	100	97.84
2019	20	100	97.50
2018	26	97	97.03
2017	18	100	94.36

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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 : 173
 Total Sales Price : 16,946,307
 Total Adj. Sales Price : 16,946,307
 Total Assessed Value : 16,044,861
 Avg. Adj. Sales Price : 97,956
 Avg. Assessed Value : 92,745

MEDIAN : 99
 WGT. MEAN : 95
 MEAN : 99
 COD : 10.57
 PRD : 104.22

COV : 20.39
 STD : 20.12
 Avg. Abs. Dev : 10.46
 MAX Sales Ratio : 284.24
 MIN Sales Ratio : 51.15

95% Median C.I. : 97.82 to 100.14
 95% Wgt. Mean C.I. : 91.92 to 97.45
 95% Mean C.I. : 95.68 to 101.68

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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	25	99.08	102.91	99.28	08.74	103.66	78.52	153.67	97.12 to 102.24	66,063	65,589	
01-JAN-19 To 31-MAR-19	14	99.64	99.98	92.95	08.51	107.56	68.90	131.60	92.66 to 104.89	82,893	77,050	
01-APR-19 To 30-JUN-19	22	99.51	99.70	99.43	07.32	100.27	63.21	127.18	97.30 to 104.01	114,068	113,415	
01-JUL-19 To 30-SEP-19	31	99.21	97.45	92.91	11.81	104.89	70.40	146.47	93.10 to 102.61	121,968	113,315	
01-OCT-19 To 31-DEC-19	20	97.29	93.17	91.72	09.89	101.58	63.51	108.82	85.67 to 100.99	79,131	72,583	
01-JAN-20 To 31-MAR-20	19	101.06	107.61	96.93	18.84	111.02	72.18	284.24	81.92 to 105.21	91,956	89,134	
01-APR-20 To 30-JUN-20	15	99.56	97.93	95.33	08.46	102.73	63.42	129.31	92.02 to 101.81	89,703	85,516	
01-JUL-20 To 30-SEP-20	27	96.64	92.87	91.23	09.35	101.80	51.15	111.39	89.89 to 100.12	117,348	107,059	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	92	99.09	99.86	95.87	09.43	104.16	63.21	153.67	97.88 to 101.01	98,941	94,851	
01-OCT-19 To 30-SEP-20	81	98.46	97.34	93.30	11.91	104.33	51.15	284.24	96.14 to 100.60	96,836	90,352	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	87	99.06	97.44	94.52	09.71	103.09	63.21	146.47	97.30 to 100.43	103,835	98,141	
<u>ALL</u>	173	98.97	98.68	94.68	10.57	104.22	51.15	284.24	97.82 to 100.14	97,956	92,745	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	112	98.91	100.02	96.27	09.54	103.90	51.15	284.24	97.64 to 100.43	80,625	77,620	
8	12	99.44	104.68	103.35	06.22	101.29	97.30	153.67	98.48 to 102.77	75,592	78,121	
11	23	93.07	93.23	89.34	15.73	104.35	64.62	130.74	78.52 to 101.01	178,978	159,906	
12	16	96.73	91.60	88.67	12.71	103.30	63.42	110.31	75.19 to 104.82	65,076	57,706	
15	4	112.13	103.96	105.41	17.87	98.62	64.68	126.91	N/A	32,875	34,652	
17	6	99.90	97.92	97.34	05.07	100.60	81.50	104.40	81.50 to 104.40	286,667	279,036	
<u>ALL</u>	173	98.97	98.68	94.68	10.57	104.22	51.15	284.24	97.82 to 100.14	97,956	92,745	

PROPERTY TYPE *											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
01	172	98.91	98.67	94.62	10.63	104.28	51.15	284.24	97.69 to 100.14	97,537	92,286	
06	1	101.01	101.01	101.01	00.00	100.00	101.01	101.01	N/A	170,000	171,720	
07												
<u>ALL</u>	173	98.97	98.68	94.68	10.57	104.22	51.15	284.24	97.82 to 100.14	97,956	92,745	

**48 Jefferson
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 : 173
 Total Sales Price : 16,946,307
 Total Adj. Sales Price : 16,946,307
 Total Assessed Value : 16,044,861
 Avg. Adj. Sales Price : 97,956
 Avg. Assessed Value : 92,745

MEDIAN : 99
 WGT. MEAN : 95
 MEAN : 99
 COD : 10.57
 PRD : 104.22

COV : 20.39
 STD : 20.12
 Avg. Abs. Dev : 10.46
 MAX Sales Ratio : 284.24
 MIN Sales Ratio : 51.15

95% Median C.I. : 97.82 to 100.14
 95% Wgt. Mean C.I. : 91.92 to 97.45
 95% Mean C.I. : 95.68 to 101.68

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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	4	94.56	93.09	96.44	07.83	96.53	77.46	105.79	N/A	9,756	9,409	
Less Than 30,000	21	97.69	104.18	104.00	19.59	100.17	51.15	284.24	93.93 to 105.21	20,421	21,238	
___Ranges Excl. Low \$___												
Greater Than 4,999	173	98.97	98.68	94.68	10.57	104.22	51.15	284.24	97.82 to 100.14	97,956	92,745	
Greater Than 14,999	169	99.06	98.81	94.68	10.59	104.36	51.15	284.24	97.88 to 100.20	100,043	94,717	
Greater Than 29,999	152	99.07	97.92	94.44	09.33	103.68	63.21	153.67	97.88 to 100.31	108,668	102,624	
___Incremental Ranges___												
0 TO 4,999												
5,000 TO 14,999	4	94.56	93.09	96.44	07.83	96.53	77.46	105.79	N/A	9,756	9,409	
15,000 TO 29,999	17	97.95	106.79	104.75	22.04	101.95	51.15	284.24	90.25 to 105.56	22,931	24,021	
30,000 TO 59,999	50	101.46	104.52	104.28	08.74	100.23	74.51	146.47	99.08 to 105.09	42,372	44,188	
60,000 TO 99,999	44	98.58	98.93	98.53	06.99	100.41	63.51	153.67	97.13 to 101.32	78,300	77,149	
100,000 TO 149,999	24	98.20	92.12	91.73	10.05	100.43	63.42	115.33	84.18 to 99.65	130,704	119,894	
150,000 TO 249,999	21	93.74	91.15	91.26	11.33	99.88	63.21	120.89	80.31 to 99.95	179,607	163,912	
250,000 TO 499,999	13	97.69	90.75	90.86	12.39	99.88	64.62	111.39	74.01 to 104.11	311,154	282,716	
500,000 TO 999,999												
1,000,000 +												
___ALL___	173	98.97	98.68	94.68	10.57	104.22	51.15	284.24	97.82 to 100.14	97,956	92,745	

48 Jefferson
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 : 9
Total Sales Price : 1,341,027
Total Adj. Sales Price : 1,341,027
Total Assessed Value : 1,455,486
Avg. Adj. Sales Price : 149,003
Avg. Assessed Value : 161,721

MEDIAN : 98
WGT. MEAN : 109
MEAN : 100
COD : 19.02
PRD : 92.08

COV : 23.78
STD : 23.77
Avg. Abs. Dev : 18.61
MAX Sales Ratio : 136.92
MIN Sales Ratio : 59.77

95% Median C.I. : 80.46 to 119.49
95% Wgt. Mean C.I. : 100.56 to 116.51
95% Mean C.I. : 81.67 to 118.21

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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>Qtrts</u>											
01-OCT-17 To 31-DEC-17											
01-JAN-18 To 31-MAR-18	2	96.60	96.60	96.76	01.28	99.83	95.36	97.84	N/A	31,000	29,995
01-APR-18 To 30-JUN-18	1	81.50	81.50	81.50	00.00	100.00	81.50	81.50	N/A	17,000	13,855
01-JUL-18 To 30-SEP-18											
01-OCT-18 To 31-DEC-18	1	136.92	136.92	136.92	00.00	100.00	136.92	136.92	N/A	16,000	21,907
01-JAN-19 To 31-MAR-19	1	116.57	116.57	116.57	00.00	100.00	116.57	116.57	N/A	3,000	3,497
01-APR-19 To 30-JUN-19	1	80.46	80.46	80.46	00.00	100.00	80.46	80.46	N/A	32,000	25,746
01-JUL-19 To 30-SEP-19	1	59.77	59.77	59.77	00.00	100.00	59.77	59.77	N/A	50,000	29,885
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20	2	115.54	115.54	112.02	03.42	103.14	111.59	119.49	N/A	580,514	650,304
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20											
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	3	95.36	91.57	93.47	05.72	97.97	81.50	97.84	N/A	26,333	24,615
01-OCT-18 To 30-SEP-19	4	98.52	98.43	80.23	28.75	122.68	59.77	136.92	N/A	25,250	20,259
01-OCT-19 To 30-SEP-20	2	115.54	115.54	112.02	03.42	103.14	111.59	119.49	N/A	580,514	650,304
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	4	96.60	102.91	100.79	14.99	102.10	81.50	136.92	N/A	23,750	23,938
01-JAN-19 To 31-DEC-19	3	80.46	85.60	69.56	23.53	123.06	59.77	116.57	N/A	28,333	19,709
<u>ALL</u>	9	97.84	99.94	108.54	19.02	92.08	59.77	136.92	80.46 to 119.49	149,003	161,721

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
19	9	97.84	99.94	108.54	19.02	92.08	59.77	136.92	80.46 to 119.49	149,003	161,721
<u>ALL</u>	9	97.84	99.94	108.54	19.02	92.08	59.77	136.92	80.46 to 119.49	149,003	161,721

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
02											
03	9	97.84	99.94	108.54	19.02	92.08	59.77	136.92	80.46 to 119.49	149,003	161,721
04											
<u>ALL</u>	9	97.84	99.94	108.54	19.02	92.08	59.77	136.92	80.46 to 119.49	149,003	161,721

48 Jefferson
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 : 9
Total Sales Price : 1,341,027
Total Adj. Sales Price : 1,341,027
Total Assessed Value : 1,455,486
Avg. Adj. Sales Price : 149,003
Avg. Assessed Value : 161,721

MEDIAN : 98
WGT. MEAN : 109
MEAN : 100
COD : 19.02
PRD : 92.08

COV : 23.78
STD : 23.77
Avg. Abs. Dev : 18.61
MAX Sales Ratio : 136.92
MIN Sales Ratio : 59.77

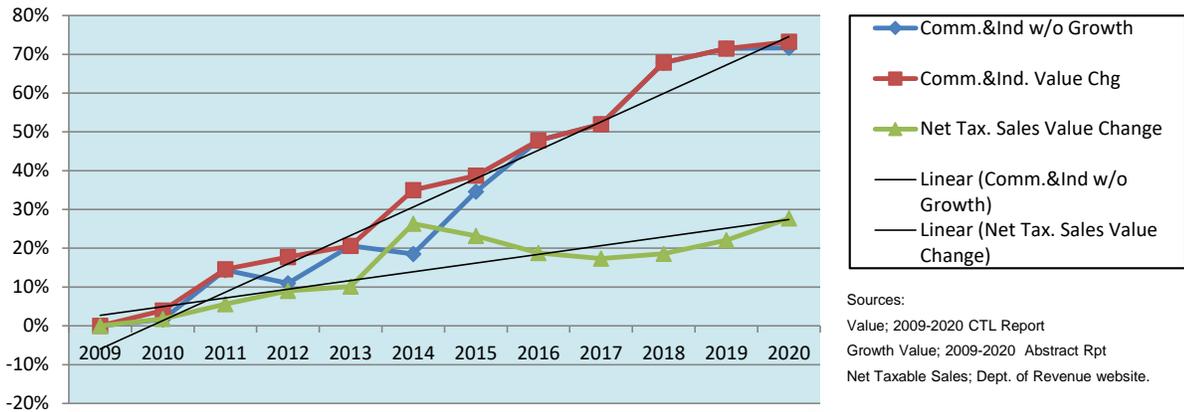
95% Median C.I. : 80.46 to 119.49
95% Wgt. Mean C.I. : 100.56 to 116.51
95% Mean C.I. : 81.67 to 118.21

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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	
<u>Low \$ Ranges</u>												
Less Than 5,000	1	116.57	116.57	116.57	00.00	100.00	116.57	116.57	N/A	3,000	3,497	
Less Than 15,000	1	116.57	116.57	116.57	00.00	100.00	116.57	116.57	N/A	3,000	3,497	
Less Than 30,000	4	105.97	107.59	103.18	18.08	104.27	81.50	136.92	N/A	15,750	16,251	
<u>Ranges Excl. Low \$</u>												
Greater Than 4,999	8	96.60	97.87	108.52	19.24	90.19	59.77	136.92	59.77 to 136.92	167,253	181,499	
Greater Than 14,999	8	96.60	97.87	108.52	19.24	90.19	59.77	136.92	59.77 to 136.92	167,253	181,499	
Greater Than 29,999	5	97.84	93.83	108.80	18.57	86.24	59.77	119.49	N/A	255,605	278,096	
<u>Incremental Ranges</u>												
0 TO 4,999	1	116.57	116.57	116.57	00.00	100.00	116.57	116.57	N/A	3,000	3,497	
5,000 TO 14,999												
15,000 TO 29,999	3	95.36	104.59	102.51	19.37	102.03	81.50	136.92	N/A	20,000	20,503	
30,000 TO 59,999	3	80.46	79.36	76.82	15.77	103.31	59.77	97.84	N/A	39,000	29,958	
60,000 TO 99,999	1	119.49	119.49	119.49	00.00	100.00	119.49	119.49	N/A	64,000	76,474	
100,000 TO 149,999												
150,000 TO 249,999												
250,000 TO 499,999												
500,000 TO 999,999												
1,000,000 +	1	111.59	111.59	111.59	00.00	100.00	111.59	111.59	N/A	1,097,027	1,224,133	
<u>ALL</u>	9	97.84	99.94	108.54	19.02	92.08	59.77	136.92	80.46 to 119.49	149,003	161,721	

OCCUPANCY CODE											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
344	2	128.21	128.21	122.98	06.80	104.25	119.49	136.92	N/A	40,000	49,191	
346	2	87.91	87.91	87.27	08.47	100.73	80.46	95.36	N/A	29,500	25,746	
352	1	111.59	111.59	111.59	00.00	100.00	111.59	111.59	N/A	1,097,027	1,224,133	
353	1	59.77	59.77	59.77	00.00	100.00	59.77	59.77	N/A	50,000	29,885	
406	3	97.84	98.64	93.81	11.95	105.15	81.50	116.57	N/A	18,333	17,198	
<u>ALL</u>	9	97.84	99.94	108.54	19.02	92.08	59.77	136.92	80.46 to 119.49	149,003	161,721	

Commercial & Industrial Value Change Vs. Net Taxable Sales Change



Tax Year	Value	Growth Value	% Growth of Value	Value Exclud. Growth	Ann.%chg w/o grwth	Net Taxable Sales Value	% Chg Net Tax. Sales
2008	\$ 50,386,301	\$ 1,256,302		\$ 49,129,999	--	\$ 59,992,134	--
2009	\$ 49,537,051	\$ 706,529	1.43%	\$ 48,830,522	--	\$ 58,582,380	--
2010	\$ 51,501,205	\$ 1,152,657	2.24%	\$ 50,348,548	1.64%	\$ 59,646,508	1.82%
2011	\$ 56,771,251	\$ 120,241	0.21%	\$ 56,651,010	10.00%	\$ 61,863,423	3.72%
2012	\$ 58,309,184	\$ 3,323,690	5.70%	\$ 54,985,494	-3.15%	\$ 63,875,126	3.25%
2013	\$ 59,740,811	\$ -	0.00%	\$ 59,740,811	2.46%	\$ 64,516,409	1.00%
2014	\$ 66,866,350	\$ 8,166,039	12.21%	\$ 58,700,311	-1.74%	\$ 73,993,666	14.69%
2015	\$ 68,726,161	\$ 2,061,850	3.00%	\$ 66,664,311	-0.30%	\$ 72,157,178	-2.48%
2016	\$ 73,200,415	\$ -	0.00%	\$ 73,200,415	6.51%	\$ 69,585,394	-3.56%
2017	\$ 75,293,928	\$ -	0.00%	\$ 75,293,928	2.86%	\$ 68,728,783	-1.23%
2018	\$ 83,160,095	\$ 27,278	0.03%	\$ 83,132,817	10.41%	\$ 69,482,149	1.10%
2019	\$ 84,962,581	\$ -	0.00%	\$ 84,962,581	2.17%	\$ 71,518,310	2.93%
2020	\$ 85,814,391	\$ 777,726	0.91%	\$ 85,036,665	0.09%	\$ 74,814,688	4.61%
Ann %chg	5.54%			Average	3.09%	2.02%	2.12%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	1.64%	3.97%	1.82%
2011	14.36%	14.60%	5.60%
2012	11.00%	17.71%	9.03%
2013	20.60%	20.60%	10.13%
2014	18.50%	34.98%	26.31%
2015	34.57%	38.74%	23.17%
2016	47.77%	47.77%	18.78%
2017	52.00%	52.00%	17.32%
2018	67.82%	67.87%	18.61%
2019	71.51%	71.51%	22.08%
2020	71.66%	73.23%	27.71%

County Number	48
County Name	Jefferson

48 Jefferson
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 : 38
Total Sales Price : 21,597,009
Total Adj. Sales Price : 21,597,009
Total Assessed Value : 15,167,742
Avg. Adj. Sales Price : 568,342
Avg. Assessed Value : 399,151

MEDIAN : 73
WGT. MEAN : 70
MEAN : 77
COD : 16.01
PRD : 109.20

COV : 21.08
STD : 16.17
Avg. Abs. Dev : 11.70
MAX Sales Ratio : 120.00
MIN Sales Ratio : 33.66

95% Median C.I. : 69.17 to 80.93
95% Wgt. Mean C.I. : 60.26 to 80.20
95% Mean C.I. : 71.55 to 81.83

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DATE OF SALE *											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	1	90.38	90.38	90.38	00.00	100.00	90.38	90.38	N/A	400,000	361,529	
01-JAN-18 To 31-MAR-18	3	92.89	94.55	89.02	09.95	106.21	81.51	109.24	N/A	391,208	348,242	
01-APR-18 To 30-JUN-18	1	66.22	66.22	66.22	00.00	100.00	66.22	66.22	N/A	480,000	317,867	
01-JUL-18 To 30-SEP-18												
01-OCT-18 To 31-DEC-18	1	56.99	56.99	56.99	00.00	100.00	56.99	56.99	N/A	245,000	139,624	
01-JAN-19 To 31-MAR-19	8	81.43	78.23	57.22	18.30	136.72	33.66	112.06	33.66 to 112.06	628,100	359,396	
01-APR-19 To 30-JUN-19	6	70.99	76.18	72.91	11.37	104.48	65.48	95.17	65.48 to 95.17	561,987	409,744	
01-JUL-19 To 30-SEP-19	2	67.90	67.90	67.56	15.67	100.50	57.26	78.53	N/A	165,250	111,638	
01-OCT-19 To 31-DEC-19	3	64.92	63.45	65.22	03.80	97.29	59.02	66.42	N/A	772,500	503,845	
01-JAN-20 To 31-MAR-20	7	80.56	82.88	78.21	14.23	105.97	68.55	120.00	68.55 to 120.00	564,676	441,657	
01-APR-20 To 30-JUN-20	4	71.38	72.04	73.94	03.21	97.43	69.55	75.86	N/A	735,233	543,642	
01-JUL-20 To 30-SEP-20	2	69.83	69.83	71.28	05.04	97.97	66.31	73.35	N/A	680,000	484,694	
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	5	90.38	88.05	83.96	12.04	104.87	66.22	109.24	N/A	410,725	344,824	
01-OCT-18 To 30-SEP-19	17	73.32	75.04	63.49	17.83	118.19	33.66	112.06	65.48 to 88.87	527,778	335,090	
01-OCT-19 To 30-SEP-20	16	71.05	74.90	73.29	11.51	102.20	59.02	120.00	66.42 to 80.56	660,698	484,193	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	5	81.51	81.37	79.12	19.36	102.84	56.99	109.24	N/A	379,725	300,443	
01-JAN-19 To 31-DEC-19	19	72.31	74.16	64.00	17.07	115.88	33.66	112.06	65.48 to 85.28	581,301	372,023	
<u>ALL</u>	38	73.06	76.69	70.23	16.01	109.20	33.66	120.00	69.17 to 80.93	568,342	399,151	

AREA (MARKET)											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	6	73.34	73.48	70.82	07.17	103.76	64.92	82.02	64.92 to 82.02	657,567	465,720	
2	25	78.53	78.41	69.59	16.55	112.67	33.66	120.00	69.17 to 88.87	607,534	422,762	
3	7	69.55	73.31	73.25	13.56	100.08	56.99	112.06	56.99 to 112.06	351,893	257,769	
<u>ALL</u>	38	73.06	76.69	70.23	16.01	109.20	33.66	120.00	69.17 to 80.93	568,342	399,151	

48 Jefferson
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 : 38
Total Sales Price : 21,597,009
Total Adj. Sales Price : 21,597,009
Total Assessed Value : 15,167,742
Avg. Adj. Sales Price : 568,342
Avg. Assessed Value : 399,151

MEDIAN : 73
WGT. MEAN : 70
MEAN : 77
COD : 16.01
PRD : 109.20

COV : 21.08
STD : 16.17
Avg. Abs. Dev : 11.70
MAX Sales Ratio : 120.00
MIN Sales Ratio : 33.66

95% Median C.I. : 69.17 to 80.93
95% Wgt. Mean C.I. : 60.26 to 80.20
95% Mean C.I. : 71.55 to 81.83

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	2	51.67	51.67	45.39	34.86	113.84	33.66	69.67	N/A	2,076,486	942,607
2	2	51.67	51.67	45.39	34.86	113.84	33.66	69.67	N/A	2,076,486	942,607
_____Dry_____											
County	2	74.56	74.56	74.83	08.06	99.64	68.55	80.56	N/A	419,058	313,590
2	2	74.56	74.56	74.83	08.06	99.64	68.55	80.56	N/A	419,058	313,590
_____Grass_____											
County	11	72.14	73.79	72.50	10.58	101.78	57.26	95.17	65.52 to 92.89	287,602	208,508
2	8	72.23	75.37	74.19	12.94	101.59	57.26	95.17	57.26 to 95.17	263,980	195,839
3	3	69.55	69.55	69.11	03.11	100.64	66.31	72.80	N/A	350,591	242,291
_____ALL_____	38	73.06	76.69	70.23	16.01	109.20	33.66	120.00	69.17 to 80.93	568,342	399,151

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
_____Irrigated_____											
County	6	71.51	66.75	60.66	14.21	110.04	33.66	81.51	33.66 to 81.51	1,506,287	913,736
1	2	69.89	69.89	69.34	04.96	100.79	66.42	73.35	N/A	1,140,000	790,458
2	4	72.77	65.18	57.73	18.57	112.90	33.66	81.51	N/A	1,689,430	975,375
_____Dry_____											
County	4	94.90	92.60	89.22	19.02	103.79	68.55	112.06	N/A	348,236	310,680
2	3	80.56	86.12	81.97	16.83	105.06	68.55	109.24	N/A	352,514	288,961
3	1	112.06	112.06	112.06	00.00	100.00	112.06	112.06	N/A	335,400	375,838
_____Grass_____											
County	14	70.85	73.22	72.21	12.15	101.40	57.26	95.17	65.48 to 88.99	292,972	211,542
2	10	72.23	75.10	74.56	14.51	100.72	57.26	95.17	59.02 to 92.89	261,784	195,182
3	4	67.93	68.54	68.05	03.89	100.72	65.48	72.80	N/A	370,944	252,441
_____ALL_____	38	73.06	76.69	70.23	16.01	109.20	33.66	120.00	69.17 to 80.93	568,342	399,151

AGRICULTURAL

Type : Qualified

Number of Sales :	25	Median :	79	COV :	22.24	95% Median C.I. :	69.17 to 88.87
Total Sales Price :	15,188,359	Wgt. Mean :	70	STD :	17.44	95% Wgt. Mean C.I. :	54.93 to 84.25
Total Adj. Sales Price :	15,188,359	Mean :	78	Avg. Abs.Dev :	13.00	95% Mean C.I. :	71.21 to 85.61
Total Assessed Value :	10,569,044						
Avg. Adj. Sales Price :	607,534	COD :	16.55	MAX Sales Ratio :	120.00		
Avg. Assessed Value :	422,762	PRD :	112.67	MIN Sales Ratio :	33.66		

What IF

DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg.Adj.SalePrice	Avg.AssdValue
<u>Qrtrs</u>											
10/01/2017 To 12/31/2017	1	90.38	90.38	90.38		100.00	90.38	90.38	N/A	400,000	361,529
01/01/2018 To 03/31/2018	3	92.89	94.55	89.02	09.95	106.21	81.51	109.24	N/A	391,208	348,242
04/01/2018 To 06/30/2018	1	66.22	66.22	66.22		100.00	66.22	66.22	N/A	480,000	317,867
07/01/2018 To 09/30/2018											
10/01/2018 To 12/31/2018											
01/01/2019 To 03/31/2019	4	77.20	69.41	47.12	25.67	147.30	33.66	89.57	N/A	951,000	448,083
04/01/2019 To 06/30/2019	5	72.31	78.32	74.00	11.51	105.84	69.17	95.17	N/A	587,985	435,115
07/01/2019 To 09/30/2019	2	67.90	67.90	67.56	15.67	100.50	57.26	78.53	N/A	165,250	111,638
10/01/2019 To 12/31/2019	1	59.02	59.02	59.02		100.00	59.02	59.02	N/A	217,500	128,379
01/01/2020 To 03/31/2020	7	80.56	82.88	78.21	14.23	105.97	68.55	120.00	68.55 to 120.00	564,676	441,657
04/01/2020 To 06/30/2020	1	75.86	75.86	75.86		100.00	75.86	75.86	N/A	1,890,080	1,433,763
07/01/2020 To 09/30/2020											
<u>Study Yrs</u>											
10/01/2017 To 09/30/2018	5	90.38	88.05	83.96	12.04	104.87	66.22	109.24	N/A	410,725	344,824
10/01/2018 To 09/30/2019	11	72.31	73.18	59.24	17.87	123.53	33.66	95.17	57.26 to 89.57	643,129	381,016
10/01/2019 To 09/30/2020	9	75.86	79.45	76.79	14.91	103.46	59.02	120.00	68.55 to 88.99	673,368	517,082
<u>Calendar Yrs</u>											
01/01/2018 To 12/31/2018	4	87.20	87.47	82.40	15.60	106.15	66.22	109.24	N/A	413,406	340,648
01/01/2019 To 12/31/2019	12	70.99	72.00	59.24	18.24	121.54	33.66	95.17	59.02 to 88.87	607,660	359,963

AGRICULTURAL

Type : Qualified

Number of Sales :	25	Median :	79	COV :	22.24	95% Median C.I. :	69.17 to 88.87
Total Sales Price :	15,188,359	Wgt. Mean :	70	STD :	17.44	95% Wgt. Mean C.I. :	54.93 to 84.25
Total Adj. Sales Price :	15,188,359	Mean :	78	Avg. Abs. Dev :	13.00	95% Mean C.I. :	71.21 to 85.61
Total Assessed Value :	10,569,044						
Avg. Adj. Sales Price :	607,534	COD :	16.55	MAX Sales Ratio :	120.00		
Avg. Assessed Value :	422,762	PRD :	112.67	MIN Sales Ratio :	33.66		

What IF

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Value
2	25	78.53	78.41	69.59	16.55	112.67	33.66	120.00	69.17 to 88.87	607,534	422,762

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 Value
<u>Irrigated</u>											
County	2	51.67	51.67	45.39	34.86	113.84	33.66	69.67	N/A	2,076,486	942,607
2	2	51.67	51.67	45.39	34.86	113.84	33.66	69.67	N/A	2,076,486	942,607
<u>Dry</u>											
County	2	74.56	74.56	74.83	08.06	99.64	68.55	80.56	N/A	419,058	313,590
2	2	74.56	74.56	74.83	08.06	99.64	68.55	80.56	N/A	419,058	313,590
<u>Grass</u>											
County	8	72.23	75.37	74.19	12.94	101.59	57.26	95.17	57.26 to 95.17	263,980	195,839
2	8	72.23	75.37	74.19	12.94	101.59	57.26	95.17	57.26 to 95.17	263,980	195,839
<u>ALL</u>											
10/01/2017 To 09/30/2020	25	78.53	78.41	69.59	16.55	112.67	33.66	120.00	69.17 to 88.87	607,534	422,762

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 Value
<u>Irrigated</u>											
County	4	72.77	65.18	57.73	18.57	112.90	33.66	81.51	N/A	1,689,430	975,375
2	4	72.77	65.18	57.73	18.57	112.90	33.66	81.51	N/A	1,689,430	975,375
<u>Dry</u>											
County	3	80.56	86.12	81.97	16.83	105.06	68.55	109.24	N/A	352,514	288,961
2	3	80.56	86.12	81.97	16.83	105.06	68.55	109.24	N/A	352,514	288,961
<u>Grass</u>											
County	10	72.23	75.10	74.56	14.51	100.72	57.26	95.17	59.02 to 92.89	261,784	195,182
2	10	72.23	75.10	74.56	14.51	100.72	57.26	95.17	59.02 to 92.89	261,784	195,182
<u>ALL</u>											

10/01/2017 To 09/30/2020

25

78.53

78.41

69.59

16.55

112.67

33.66

120.00

69.17 to 88.87

607,534

422,762

SUMMARY OF ADJUSTED PARAMETERS FOR CALCULATION FROM USER FILE

Strata Heading	Strata	Change Value	Change Type	Percent Change
AREA (MARKET)	2	Total	Increase	0%

What IF

Jefferson County 2021 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Jefferson	1	4430	6513	6214	4102	4095	n/a	4242	2546	5277
Saline	2	5697	5699	5594	5499	5035	4900	4497	4293	5465
Gage	1	5306	n/a	5062	5078	4393	n/a	3981	3980	4771
Thayer	1	6025	5875	5775	5625	5425	5275	5150	5150	5688
Fillmore	2	6500	6300	6200	6100	n/a	5400	5400	5350	6194
Jefferson	2	4400	5672	5275	3895	3885	n/a	2881	2540	4533
Gage	1	5306	n/a	5062	5078	4393	n/a	3981	3980	4771
Thayer	1	6025	5875	5775	5625	5425	5275	5150	5150	5688
Thayer	2	5525	5425	5220	4825	4630	4535	4440	4440	4966
Jefferson	3	4364	4929	4772	3942	2660	2660	2688	2660	4048
Gage	1	5306	n/a	5062	5078	4393	n/a	3981	3980	4771
Thayer	2	5525	5425	5220	4825	4630	4535	4440	4440	4966

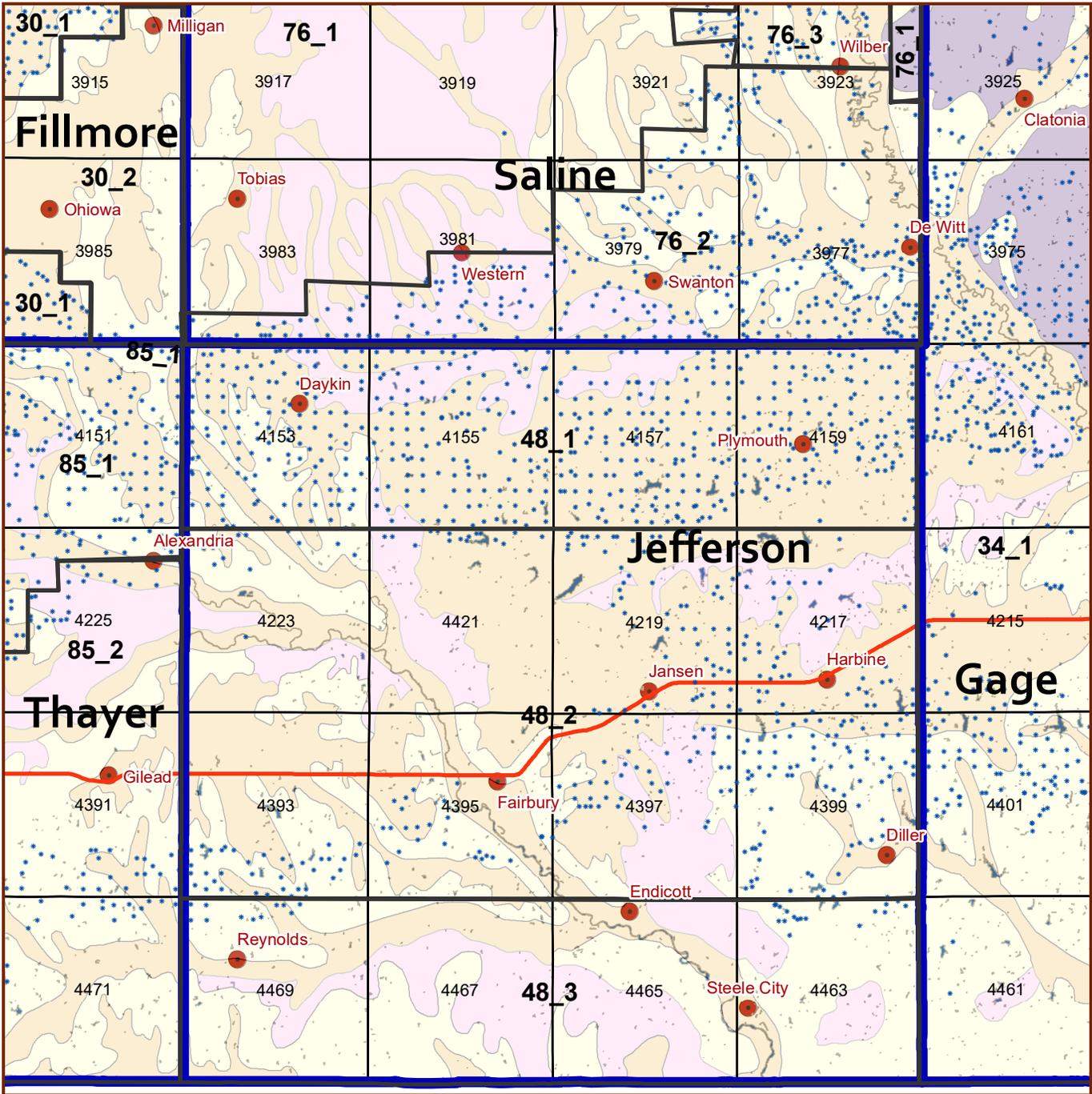
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Jefferson	1	3245	4770	4627	2620	n/a	2620	2731	1626	3527
Saline	2	3699	3598	3548	3446	3300	3189	3198	3145	3493
Gage	1	4000	4000	3720	3720	3040	n/a	2490	2490	3230
Thayer	1	3300	3300	3110	3110	2745	2745	2645	2645	3072
Fillmore	2	3455	3405	3350	3200	3050	3050	2950	2750	3304
Jefferson	2	3213	4067	3806	2485	1650	2433	1769	1627	3123
Gage	1	4000	4000	3720	3720	3040	n/a	2490	2490	3230
Thayer	1	3300	3300	3110	3110	2745	2745	2645	2645	3072
Thayer	2	3200	3200	3055	3055	2715	n/a	2600	2600	2985
Jefferson	3	3231	3577	3325	2530	1700	1707	1712	1700	2705
Gage	1	4000	4000	3720	3720	3040	n/a	2490	2490	3230
Thayer	2	3200	3200	3055	3055	2715	n/a	2600	2600	2985

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Jefferson	1	1579	1566	1600	1600	n/a	n/a	n/a	1600	1586
Saline	2	1817	1815	1795	n/a	n/a	n/a	n/a	1425	1805
Gage	1	1915	1915	1915	1915	1915	1915	n/a	1915	1915
Thayer	1	1370	1370	1370	n/a	1370	1370	n/a	1370	1370
Fillmore	2	1500	1500	1400	n/a	n/a	n/a	n/a	n/a	1448
Jefferson	2	1610	1611	1612	1639	1625	1610	2485	1610	1614
Gage	1	1915	1915	1915	1915	1915	1915	n/a	1915	1915
Thayer	1	1370	1370	1370	n/a	1370	1370	n/a	1370	1370
Thayer	2	1370	1370	1370	1370	1370	1370	n/a	1370	1370
Jefferson	3	1704	1699	1700	1694	n/a	1690	n/a	1690	1699
Gage	1	1915	1915	1915	1915	1915	1915	n/a	1915	1915
Thayer	2	1370	1370	1370	1370	1370	1370	n/a	1370	1370

County	Mkt Area	CRP	TIMBER	WASTE
Jefferson	1	n/a	646	200
Saline	2	n/a	516	100
Gage	1	2784	1000	200
Thayer	1	2290	500	200
Fillmore	2	1409	n/a	626
Jefferson	2	n/a	894	200
Gage	1	2784	1000	200
Thayer	1	2290	500	200
Thayer	2	2290	500	200
Jefferson	3	n/a	666	200
Gage	1	2784	1000	200
Thayer	2	2290	500	200

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.

JEFFERSON COUNTY



Legend

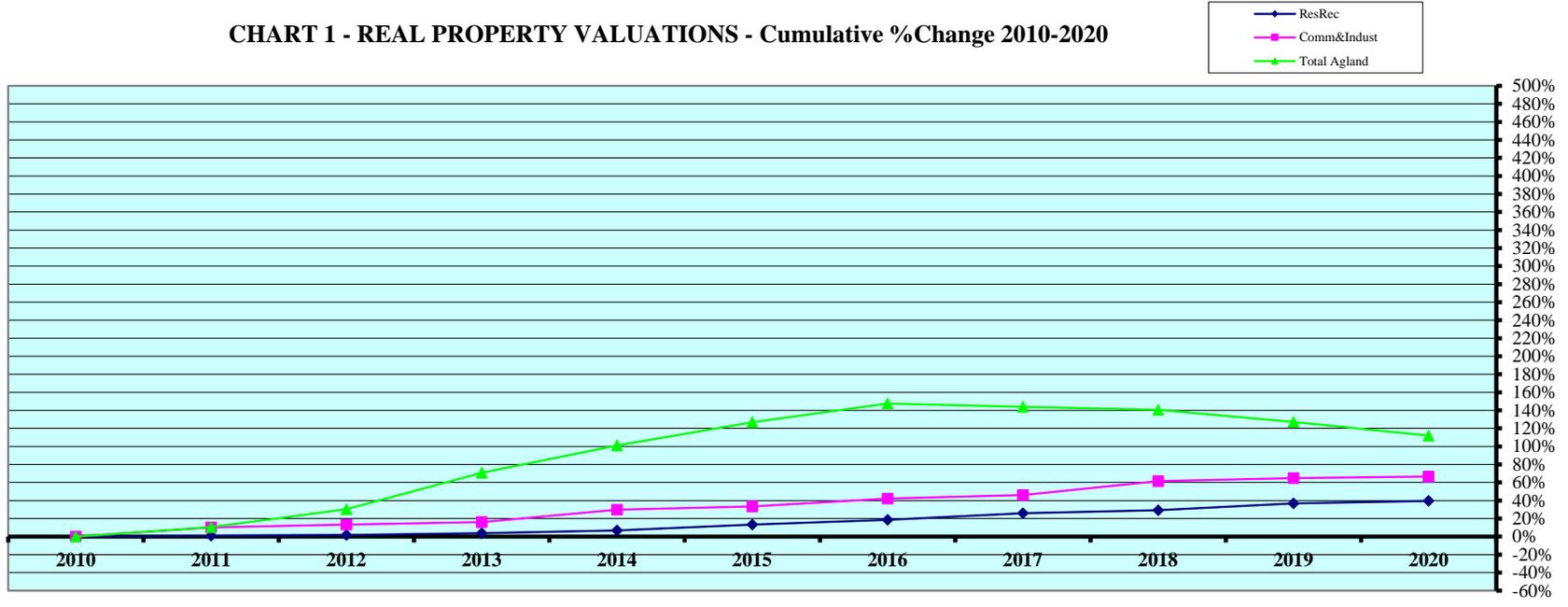
- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

Soils

CLASS

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

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



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	166,989,591	--	--	--	51,501,205	--	--	--	500,332,516	--	--	--
2011	168,710,649	1,721,058	1.03%	1.03%	56,771,251	5,270,046	10.23%	10.23%	552,933,015	52,600,499	10.51%	10.51%
2012	169,830,902	1,120,253	0.66%	1.70%	58,309,184	1,537,933	2.71%	13.22%	653,023,367	100,090,352	18.10%	30.52%
2013	173,443,914	3,613,012	2.13%	3.87%	59,740,811	1,431,627	2.46%	16.00%	854,559,587	201,536,220	30.86%	70.80%
2014	178,558,445	5,114,531	2.95%	6.93%	66,866,350	7,125,539	11.93%	29.83%	1,006,040,951	151,481,364	17.73%	101.07%
2015	188,983,728	10,425,283	5.84%	13.17%	68,726,161	1,859,811	2.78%	33.45%	1,135,150,470	129,109,519	12.83%	126.88%
2016	197,928,546	8,944,818	4.73%	18.53%	73,200,415	4,474,254	6.51%	42.13%	1,238,408,745	103,258,275	9.10%	147.52%
2017	210,009,984	12,081,438	6.10%	25.76%	75,293,928	2,093,513	2.86%	46.20%	1,219,860,408	-18,548,337	-1.50%	143.81%
2018	215,620,839	5,610,855	2.67%	29.12%	83,160,095	7,866,167	10.45%	61.47%	1,203,519,888	-16,340,520	-1.34%	140.54%
2019	228,398,828	12,777,989	5.93%	36.77%	84,962,581	1,802,486	2.17%	64.97%	1,136,001,165	-67,518,723	-5.61%	127.05%
2020	232,955,194	4,556,366	1.99%	39.50%	85,814,391	851,810	1.00%	66.63%	1,060,016,521	-75,984,644	-6.69%	111.86%

Rate Annual %chg: Residential & Recreational **3.39%**

Commercial & Industrial **5.24%**

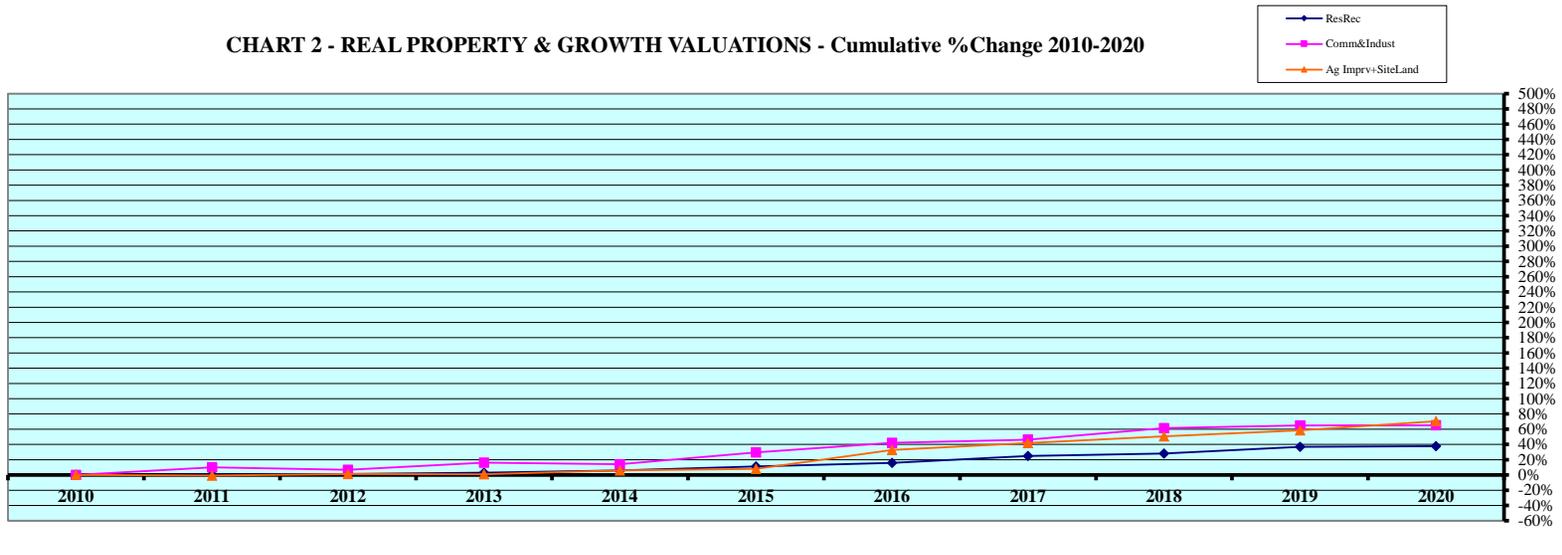
Agricultural Land **7.80%**

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

CHART 1

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

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



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2010	166,989,591	2,358,122	1.41%	164,631,469	--	--	51,501,205	1,152,657	2.24%	50,348,548	--	--						
2011	168,710,649	876,784	0.52%	167,833,865	0.51%	0.51%	56,771,251	120,241	0.21%	56,651,010	10.00%	10.00%						
2012	169,830,902	622,344	0.37%	169,208,558	0.30%	1.33%	58,309,184	3,323,690	5.70%	54,985,494	-3.15%	6.77%						
2013	173,443,914	1,358,278	0.78%	172,085,636	1.33%	3.05%	59,740,811	0	0.00%	59,740,811	2.46%	16.00%						
2014	178,558,445	1,585,202	0.89%	176,973,243	2.03%	5.98%	66,866,350	8,166,039	12.21%	58,700,311	-1.74%	13.98%						
2015	188,983,728	3,437,385	1.82%	185,546,343	3.91%	11.11%	68,726,161	2,061,850	3.00%	66,664,311	-0.30%	29.44%						
2016	197,928,546	4,535,508	2.29%	193,393,038	2.33%	15.81%	73,200,415	0	0.00%	73,200,415	6.51%	42.13%						
2017	210,009,984	1,311,249	0.62%	208,698,735	5.44%	24.98%	75,293,928	0	0.00%	75,293,928	2.86%	46.20%						
2018	215,620,839	1,621,859	0.75%	213,998,980	1.90%	28.15%	83,160,095	27,278	0.03%	83,132,817	10.41%	61.42%						
2019	228,398,828	0	0.00%	228,398,828	5.93%	36.77%	84,962,581	0	0.00%	84,962,581	2.17%	64.97%						
2020	232,955,194	2,930,514	1.26%	230,024,680	0.71%	37.75%	85,814,391	777,726	0.91%	85,036,665	0.09%	65.12%						
Rate Ann%chg	3.39%			Resid & Recreat w/o growth			2.44%			5.24%			C & I w/o growth			2.93%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	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	46,569,522	32,254,188	78,823,710	2,721,689	3.45%	76,102,021	--	--		
2011	46,044,174	34,172,173	80,216,347	1,989,274	2.48%	78,227,073	-0.76%	-0.76%		
2012	46,395,220	35,848,859	82,244,079	2,409,361	2.93%	79,834,718	-0.48%	1.28%		
2013	44,911,355	38,393,897	83,305,252	3,709,049	4.45%	79,596,203	-3.22%	0.98%		
2014	45,632,079	40,728,699	86,360,778	2,771,470	3.21%	83,589,308	0.34%	6.05%		
2015	46,814,529	44,195,850	91,010,379	5,878,075	6.46%	85,132,304	-1.42%	8.00%		
2016	49,488,899	59,213,498	108,702,397	4,001,976	3.68%	104,700,421	15.04%	32.83%		
2017	52,829,543	65,362,360	118,191,903	6,489,310	5.49%	111,702,593	2.76%	41.71%		
2018	53,620,475	66,406,588	120,027,063	1,255,384	1.05%	118,771,679	0.49%	50.68%		
2019	55,343,457	77,511,757	132,855,214	7,805,173	5.87%	125,050,041	4.18%	58.65%		
2020	56,985,849	82,981,704	139,967,553	5,590,211	3.99%	134,377,342	1.15%	70.48%		
Rate Ann%chg	2.04%		9.91%		5.91%		Ag Imprv+Site w/o growth		1.81%	

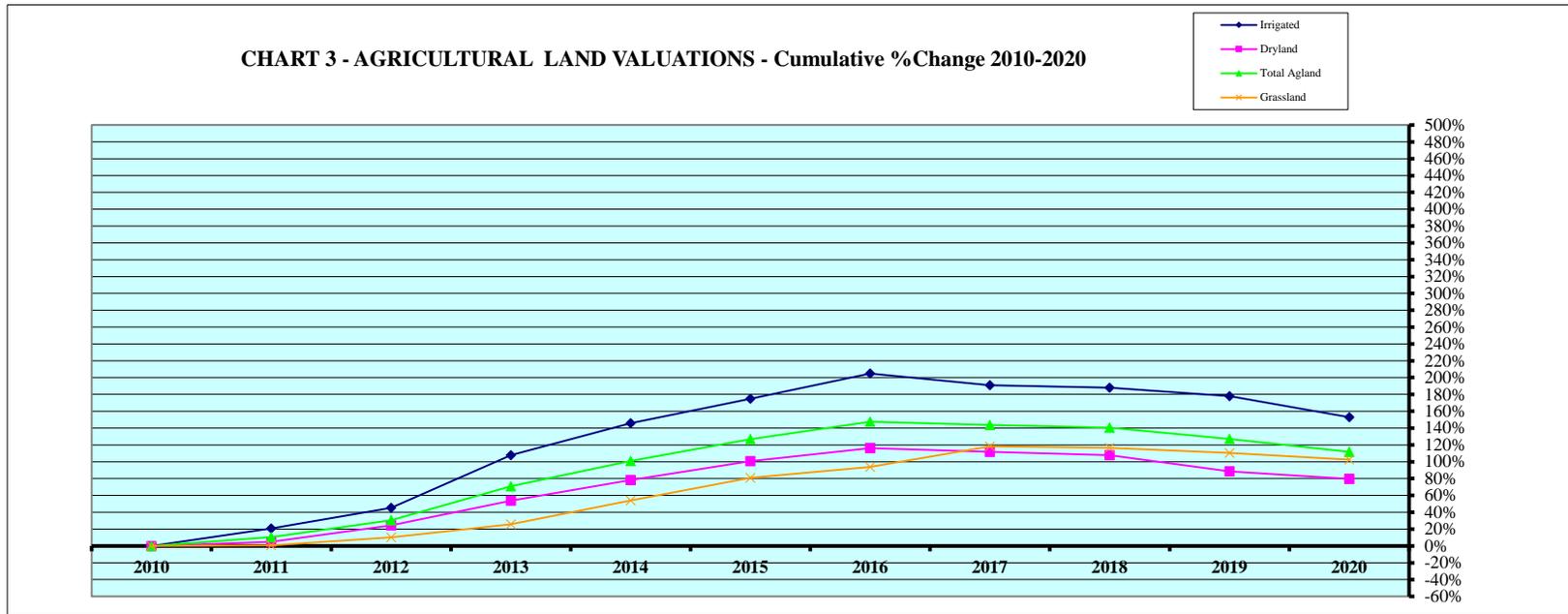
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 48
County JEFFERSON

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	196,855,265	--	--	--	225,699,717	--	--	--	77,052,685	--	--	--
2011	237,723,129	40,867,864	20.76%	20.76%	236,717,605	11,017,888	4.88%	4.88%	77,691,739	639,054	0.83%	0.83%
2012	286,020,111	48,296,982	20.32%	45.29%	281,142,125	44,424,520	18.77%	24.56%	84,999,257	7,307,518	9.41%	10.31%
2013	409,345,528	123,325,417	43.12%	107.94%	347,000,973	65,858,848	23.43%	53.74%	96,875,092	11,875,835	13.97%	25.73%
2014	483,909,431	74,563,903	18.22%	145.82%	402,119,729	55,118,756	15.88%	78.17%	118,631,272	21,756,180	22.46%	53.96%
2015	540,940,862	57,031,431	11.79%	174.79%	452,998,724	50,878,995	12.65%	100.71%	139,339,377	20,708,105	17.46%	80.84%
2016	600,075,926	59,135,064	10.93%	204.83%	487,859,993	34,861,269	7.70%	116.15%	149,345,629	10,006,252	7.18%	93.82%
2017	572,832,170	-27,243,756	-4.54%	190.99%	477,742,372	-10,117,621	-2.07%	111.67%	168,175,319	18,829,690	12.61%	118.26%
2018	566,902,872	-5,929,298	-1.04%	187.98%	468,777,307	-8,965,065	-1.88%	107.70%	166,796,868	-1,378,451	-0.82%	116.47%
2019	547,351,801	-19,551,071	-3.45%	178.05%	425,612,384	-43,164,923	-9.21%	88.57%	162,114,812	-4,682,056	-2.81%	110.39%
2020	497,929,089	-49,422,712	-9.03%	152.94%	405,056,548	-20,555,836	-4.83%	79.47%	156,132,266	-5,982,546	-3.69%	102.63%

Rate Ann.%chg: Irrigated **9.72%** Dryland **6.02%** Grassland **7.32%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	724,849	--	--	--	0	--	--	--	500,332,516	--	--	--
2011	800,542	75,693	10.44%	10.44%	0	0	--	--	552,933,015	52,600,499	10.51%	10.51%
2012	861,874	61,332	7.66%	18.90%	0	0	--	--	653,023,367	100,090,352	18.10%	30.52%
2013	882,704	20,830	2.42%	21.78%	455,290	455,290	--	--	854,559,587	201,536,220	30.86%	70.80%
2014	930,979	48,275	5.47%	28.44%	449,540	-5,750	-1.26%	--	1,006,040,951	151,481,364	17.73%	101.07%
2015	1,126,238	195,259	20.97%	55.38%	745,269	295,729	65.78%	--	1,135,150,470	129,109,519	12.83%	126.88%
2016	1,096,747	-29,491	-2.62%	51.31%	30,450	-714,819	-95.91%	--	1,238,408,745	103,258,275	9.10%	147.52%
2017	1,080,097	-16,650	-1.52%	49.01%	30,450	0	0.00%	--	1,219,860,408	-18,548,337	-1.50%	143.81%
2018	1,012,391	-67,706	-6.27%	39.67%	30,450	0	0.00%	--	1,203,519,888	-16,340,520	-1.34%	140.54%
2019	891,718	-120,673	-11.92%	23.02%	30,450	0	0.00%	--	1,136,001,165	-67,518,723	-5.61%	127.05%
2020	868,168	-23,550	-2.64%	19.77%	30,450	0	0.00%	--	1,060,016,521	-75,984,644	-6.69%	111.86%

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County **JEFFERSON**

Rate Ann.%chg: Total Agric Land **7.80%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2010-2020 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	196,588,604	79,544	2,471			225,870,075	148,681	1,519			81,700,995	133,333	613		
2011	237,396,947	80,887	2,935	18.75%	18.75%	236,959,674	147,421	1,607	5.81%	5.81%	89,688,965	135,300	663	8.18%	9.46%
2012	280,876,839	81,557	3,444	17.34%	39.35%	283,530,162	147,148	1,927	19.88%	26.84%	89,574,800	130,628	686	3.44%	13.24%
2013	399,790,932	84,602	4,726	37.21%	91.21%	352,228,156	144,846	2,432	26.20%	60.07%	97,239,960	127,646	762	11.09%	25.80%
2014	468,590,825	87,206	5,373	13.71%	117.42%	410,717,881	143,184	2,868	17.96%	88.82%	128,539,130	127,483	1,008	32.36%	66.50%
2015	541,012,316	94,751	5,710	6.26%	131.03%	452,779,590	136,384	3,320	15.74%	118.53%	149,636,865	127,257	1,176	16.62%	94.17%
2016	594,442,123	95,729	6,210	8.75%	151.26%	492,193,699	135,706	3,627	9.25%	138.74%	164,929,515	127,713	1,291	9.83%	113.25%
2017	573,913,371	97,697	5,874	-5.40%	137.69%	477,411,996	133,119	3,586	-1.12%	136.07%	174,353,050	127,360	1,369	6.01%	126.06%
2018	563,402,087	97,789	5,761	-1.92%	133.12%	471,047,016	132,231	3,562	-0.67%	134.49%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	545,914,061	98,650	5,534	-3.95%	123.91%	426,728,549	131,192	3,253	-8.69%	114.11%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	497,244,752	99,195	5,013	-9.42%	102.83%	405,332,424	130,511	3,106	-4.52%	104.44%	156,270,704	105,192	1,486	15.23%	142.44%

Rate Annual %chg Average Value/Acre:

7.33%

7.41%

9.26%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	720,253	5,540	130			30,450	61	500			500,253,101	338,864	1,476		
2011	795,483	5,485	145	11.56%	11.56%	30,450	61	500	0.00%	0.00%	552,847,827	338,695	1,632	10.57%	10.57%
2012	874,194	5,464	160	10.32%	23.08%	30,450	61	500	0.00%	0.00%	650,525,389	338,701	1,921	17.67%	30.10%
2013	895,245	5,266	170	6.25%	30.77%	30,450	61	500	0.00%	0.00%	650,525,389	338,852	2,509	30.62%	69.94%
2014	944,266	5,103	185	8.84%	42.33%	30,450	61	500	0.00%	0.00%	999,510,420	339,106	2,947	17.49%	99.66%
2015	1,142,143	4,966	230	24.31%	76.92%	30,450	61	500	0.00%	0.00%	1,134,220,974	339,037	3,345	13.50%	126.61%
2016	1,094,999	4,761	230	0.00%	76.92%	30,450	61	500	0.00%	0.00%	1,236,967,317	338,856	3,650	9.12%	147.27%
2017	1,054,026	4,684	225	-2.16%	73.10%	30,450	61	500	0.00%	0.00%	1,219,084,167	338,547	3,601	-1.36%	143.92%
2018	1,017,471	4,625	220	-2.23%	69.23%	30,450	61	500	0.00%	0.00%	1,201,771,399	339,088	3,544	-1.58%	140.07%
2019	907,405	4,426	205	-6.81%	57.71%	30,450	61	500	0.00%	0.00%	1,135,397,691	339,291	3,346	-5.58%	126.68%
2020	885,028	4,425	200	-2.45%	53.85%	30,450	61	500	0.00%	0.00%	1,059,763,358	339,384	3,123	-6.69%	111.52%

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JEFFERSON

Rate Annual %chg Average Value/Acre:

7.78%

(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
7,547	JEFFERSON	86,159,611	104,141,995	105,467,854	231,621,730	72,800,999	13,013,392	1,333,464	1,060,016,521	56,985,849	82,981,704	0	1,814,523,119
cnty sectorvalue % of total value:		4.75%	5.74%	5.81%	12.76%	4.01%	0.72%	0.07%	58.42%	3.14%	4.57%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
166	DAYKIN	468,819	199,674	50,245	5,190,835	5,553,625	0	0	0	0	0	0	11,463,198
2.20%	%sector of county sector	0.54%	0.19%	0.05%	2.24%	7.63%							0.63%
	%sector of municipality	4.09%	1.74%	0.44%	45.28%	48.45%							100.00%
260	DILLER	3,120,111	1,116,681	29,792	7,306,892	1,788,599	0	0	0	0	0	0	13,362,075
3.45%	%sector of county sector	3.62%	1.07%	0.03%	3.15%	2.46%							0.74%
	%sector of municipality	23.35%	8.36%	0.22%	54.68%	13.39%							100.00%
132	ENDICOTT	58,601	517,613	2,561,732	3,403,374	80,371	0	0	0	0	0	0	6,621,691
1.75%	%sector of county sector	0.07%	0.50%	2.43%	1.47%	0.11%							0.36%
	%sector of municipality	0.88%	7.82%	38.69%	51.40%	1.21%							100.00%
3,942	FAIRBURY	10,569,382	2,580,858	3,502,485	90,694,091	29,371,724	2,509,361	0	0	0	0	0	139,227,901
52.23%	%sector of county sector	12.27%	2.48%	3.32%	39.16%	40.35%	19.28%						7.67%
	%sector of municipality	7.59%	1.85%	2.52%	65.14%	21.10%	1.80%						100.00%
49	HARBINE	368,937	130,714	3,487	1,415,991	201,786	0	0	0	0	0	0	2,120,915
0.65%	%sector of county sector	0.43%	0.13%	0.00%	0.61%	0.28%							0.12%
	%sector of municipality	17.40%	6.16%	0.16%	66.76%	9.51%							100.00%
118	JANSEN	135,106	111,211	252,485	2,305,725	14,504,157	0	0	115,328	0	0	0	17,424,012
1.56%	%sector of county sector	0.16%	0.11%	0.24%	1.00%	19.92%			0.01%				0.96%
	%sector of municipality	0.78%	0.64%	1.45%	13.23%	83.24%			0.66%				100.00%
409	PLYMOUTH	1,458,438	337,417	570,881	13,333,138	10,705,023	585,907	0	0	0	0	0	26,990,804
5.42%	%sector of county sector	1.69%	0.32%	0.54%	5.76%	14.70%	0.80%						37.07%
	%sector of municipality	5.40%	1.25%	1.25%	49.40%	39.66%	2.17%						100.00%
69	REYNOLDS	125,439	105,341	23,328	1,455,142	1,373,782	0	0	0	0	0	0	3,083,032
0.91%	%sector of county sector	0.15%	0.10%	0.02%	0.63%	1.89%							23.69%
	%sector of municipality	4.07%	3.42%	0.76%	47.20%	44.56%							100.00%
61	STEELE CITY	39,200	250,376	1,165,841	1,236,023	47,481	0	565	0	0	0	0	2,739,486
0.81%	%sector of county sector	0.05%	0.24%	1.11%	0.53%	0.07%		0.04%					0.26%
	%sector of municipality	1.43%	9.14%	42.56%	45.12%	1.73%		0.02%					100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
5,206	Total Municipalities	16,344,033	5,349,885	8,160,276	126,341,211	63,626,548	3,095,268	565	115,328	0	0	0	223,033,114
68.98%	%all municip.sectors of cnty	18.97%	5.14%	7.74%	54.55%	87.40%	23.79%	0.04%	0.01%				12.29%

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

Total Real Property Sum Lines 17, 25, & 30	Records : 7,716	Value : 1,539,469,583	Growth 10,277,907	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	442	1,260,559	36	670,174	671	10,990,268	1,149	12,921,001	
02. Res Improve Land	2,442	7,363,918	62	1,741,274	492	11,131,975	2,996	20,237,167	
03. Res Improvements	2,442	125,705,690	63	12,109,556	558	70,976,029	3,063	208,791,275	
04. Res Total	2,884	134,330,167	99	14,521,004	1,229	93,098,272	4,212	241,949,443	2,621,117
% of Res Total	68.47	55.52	2.35	6.00	29.18	38.48	54.59	15.72	25.50
05. Com UnImp Land	65	668,166	1	4,095	17	602,281	83	1,274,542	
06. Com Improve Land	347	4,069,579	0	0	33	807,708	380	4,877,287	
07. Com Improvements	350	59,889,582	0	0	73	9,431,458	423	69,321,040	
08. Com Total	415	64,627,327	1	4,095	90	10,841,447	506	75,472,869	2,622,782
% of Com Total	82.02	85.63	0.20	0.01	17.79	14.36	6.56	4.90	25.52
09. Ind UnImp Land	7	16,795	1	4,944	3	47,696	11	69,435	
10. Ind Improve Land	8	141,396	1	125,017	6	162,985	15	429,398	
11. Ind Improvements	8	2,937,077	1	809,398	6	8,768,084	15	12,514,559	
12. Ind Total	15	3,095,268	2	939,359	9	8,978,765	26	13,013,392	0
% of Ind Total	57.69	23.79	7.69	7.22	34.62	69.00	0.34	0.85	0.00
13. Rec UnImp Land	1	565	0	0	4	272,254	5	272,819	
14. Rec Improve Land	0	0	0	0	5	516,020	5	516,020	
15. Rec Improvements	0	0	0	0	5	571,571	5	571,571	
16. Rec Total	1	565	0	0	9	1,359,845	10	1,360,410	0
% of Rec Total	10.00	0.04	0.00	0.00	90.00	99.96	0.13	0.09	0.00
Res & Rec Total	2,885	134,330,732	99	14,521,004	1,238	94,458,117	4,222	243,309,853	2,621,117
% of Res & Rec Total	68.33	55.21	2.34	5.97	29.32	38.82	54.72	15.80	25.50
Com & Ind Total	430	67,722,595	3	943,454	99	19,820,212	532	88,486,261	2,622,782
% of Com & Ind Total	80.83	76.53	0.56	1.07	18.61	22.40	6.89	5.75	25.52
17. Taxable Total	3,315	202,053,327	102	15,464,458	1,337	114,278,329	4,754	331,796,114	5,243,899
% of Taxable Total	69.73	60.90	2.15	4.66	28.12	34.44	61.61	21.55	51.02

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	7	56,912	1,384,487	0	0	0
19. Commercial	7	374,867	4,232,895	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	7	56,912	1,384,487
19. Commercial	0	0	0	7	374,867	4,232,895
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				14	431,779	5,617,382

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	272	17	100	389

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	19,231	1	24,296	2,104	751,062,811	2,106	751,106,338
28. Ag-Improved Land	0	0	0	0	799	334,509,069	799	334,509,069
29. Ag Improvements	0	0	1	45,311	855	122,012,751	856	122,058,062

30. Ag Total					2,962	1,207,673,469
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	1	0.00	45,311	
38. FarmSite Total							
39. Road & Ditches	1	0.25	0	1	0.20	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	21	20.50	471,500	21	20.50	471,500	
32. HomeSite Improv Land	470	476.27	10,954,210	470	476.27	10,954,210	
33. HomeSite Improvements	497	0.00	46,760,343	497	0.00	46,760,343	1,374,726
34. HomeSite Total				518	496.77	58,186,053	
35. FarmSite UnImp Land	179	730.61	1,430,200	179	730.61	1,430,200	
36. FarmSite Improv Land	740	2,665.93	9,429,867	740	2,665.93	9,429,867	
37. FarmSite Improvements	826	0.00	75,252,408	827	0.00	75,297,719	3,659,282
38. FarmSite Total				1,006	3,396.54	86,157,786	
39. Road & Ditches	2,461	6,525.20	0	2,463	6,525.65	0	
40. Other- Non Ag Use	3	21.60	32,400	3	21.60	32,400	
41. Total Section VI				1,524	10,440.56	144,376,239	5,034,008

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	26	2,501.45	4,807,278	26	2,501.45	4,807,278

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,512.01	2.65%	6,698,204	2.23%	4,430.00
46. 1A	11,526.51	20.21%	75,072,223	24.95%	6,513.01
47. 2A1	19,322.11	33.88%	120,058,511	39.89%	6,213.53
48. 2A	15,409.07	27.02%	63,209,555	21.00%	4,102.10
49. 3A1	2,411.26	4.23%	9,874,154	3.28%	4,095.02
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	5,068.17	8.89%	21,499,737	7.14%	4,242.11
52. 4A	1,781.84	3.12%	4,537,226	1.51%	2,546.37
53. Total	57,030.97	100.00%	300,949,610	100.00%	5,276.95
Dry					
54. 1D1	523.27	2.72%	1,698,024	2.50%	3,245.02
55. 1D	3,871.75	20.14%	18,467,894	27.23%	4,769.91
56. 2D1	4,537.79	23.60%	20,995,864	30.96%	4,626.89
57. 2D	7,484.34	38.93%	19,608,972	28.92%	2,620.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	175.25	0.91%	459,155	0.68%	2,620.00
60. 4D1	2,083.45	10.84%	5,689,361	8.39%	2,730.74
61. 4D	549.45	2.86%	893,609	1.32%	1,626.37
62. Total	19,225.30	100.00%	67,812,879	100.00%	3,527.27
Grass					
63. 1G1	3,530.59	33.96%	5,339,151	35.26%	1,512.25
64. 1G	2,121.22	20.41%	2,947,314	19.47%	1,389.44
65. 2G1	4,177.07	40.18%	6,323,344	41.77%	1,513.82
66. 2G	538.49	5.18%	486,344	3.21%	903.16
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	27.50	0.26%	44,000	0.29%	1,600.00
71. Total	10,394.87	100.00%	15,140,153	100.00%	1,456.50
Irrigated Total					
	57,030.97	65.35%	300,949,610	78.37%	5,276.95
Dry Total					
	19,225.30	22.03%	67,812,879	17.66%	3,527.27
Grass Total					
	10,394.87	11.91%	15,140,153	3.94%	1,456.50
72. Waste	623.37	0.71%	124,674	0.03%	200.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	87,274.51	100.00%	384,027,316	100.00%	4,400.22

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,423.05	3.62%	6,261,437	3.52%	4,400.01
46. 1A	8,465.07	21.55%	48,016,240	26.97%	5,672.28
47. 2A1	10,316.97	26.27%	54,424,006	30.57%	5,275.19
48. 2A	11,454.16	29.17%	44,612,920	25.06%	3,894.91
49. 3A1	3,010.88	7.67%	11,697,311	6.57%	3,885.01
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	3,917.63	9.98%	11,287,230	6.34%	2,881.14
52. 4A	685.50	1.75%	1,741,170	0.98%	2,540.00
53. Total	39,273.26	100.00%	178,040,314	100.00%	4,533.37
Dry					
54. 1D1	3,481.12	4.27%	11,184,252	4.39%	3,212.83
55. 1D	18,854.74	23.13%	76,689,690	30.12%	4,067.40
56. 2D1	19,233.95	23.59%	73,208,469	28.75%	3,806.21
57. 2D	30,978.30	38.00%	76,981,465	30.24%	2,485.01
58. 3D1	8.10	0.01%	13,365	0.01%	1,650.00
59. 3D	1,365.41	1.67%	3,322,463	1.30%	2,433.31
60. 4D1	5,791.24	7.10%	10,246,910	4.02%	1,769.38
61. 4D	1,817.18	2.23%	2,956,520	1.16%	1,626.98
62. Total	81,530.04	100.00%	254,603,134	100.00%	3,122.81
Grass					
63. 1G1	12,267.09	28.98%	19,447,886	29.64%	1,585.37
64. 1G	8,374.12	19.78%	12,453,989	18.98%	1,487.20
65. 2G1	19,335.21	45.68%	30,147,721	45.95%	1,559.21
66. 2G	1,191.18	2.81%	1,614,233	2.46%	1,355.15
67. 3G1	5.10	0.01%	8,288	0.01%	1,625.10
68. 3G	56.20	0.13%	90,482	0.14%	1,610.00
69. 4G1	94.40	0.22%	234,588	0.36%	2,485.04
70. 4G	1,006.66	2.38%	1,612,410	2.46%	1,601.74
71. Total	42,329.96	100.00%	65,609,597	100.00%	1,549.96
Irrigated Total					
Irrigated Total	39,273.26	23.71%	178,040,314	35.70%	4,533.37
Dry Total					
Dry Total	81,530.04	49.21%	254,603,134	51.05%	3,122.81
Grass Total					
Grass Total	42,329.96	25.55%	65,609,597	13.15%	1,549.96
72. Waste	2,531.66	1.53%	506,332	0.10%	200.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	165,664.92	100.00%	498,759,377	100.00%	3,010.65

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	522.60	14.37%	2,280,620	15.49%	4,363.99
46. 1A	494.53	13.60%	2,437,660	16.56%	4,929.25
47. 2A1	786.54	21.63%	3,753,212	25.50%	4,771.80
48. 2A	1,058.06	29.10%	4,170,910	28.34%	3,942.04
49. 3A1	1.60	0.04%	4,256	0.03%	2,660.00
50. 3A	7.20	0.20%	19,152	0.13%	2,660.00
51. 4A1	559.93	15.40%	1,505,179	10.23%	2,688.16
52. 4A	206.00	5.66%	547,960	3.72%	2,660.00
53. Total	3,636.46	100.00%	14,718,949	100.00%	4,047.60
Dry					
54. 1D1	2,662.15	9.21%	8,601,576	11.00%	3,231.06
55. 1D	4,935.25	17.07%	17,651,219	22.57%	3,576.56
56. 2D1	4,528.31	15.66%	15,054,368	19.25%	3,324.50
57. 2D	10,019.53	34.65%	25,350,231	32.41%	2,530.08
58. 3D1	482.27	1.67%	819,859	1.05%	1,700.00
59. 3D	1,168.42	4.04%	1,994,000	2.55%	1,706.58
60. 4D1	3,885.38	13.44%	6,650,666	8.50%	1,711.72
61. 4D	1,233.34	4.27%	2,096,678	2.68%	1,700.00
62. Total	28,914.65	100.00%	78,218,597	100.00%	2,705.15
Grass					
63. 1G1	15,426.50	29.16%	25,360,144	29.03%	1,643.93
64. 1G	4,451.61	8.41%	7,334,164	8.40%	1,647.53
65. 2G1	21,493.10	40.63%	35,687,001	40.85%	1,660.39
66. 2G	7,007.44	13.25%	11,409,568	13.06%	1,628.21
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	4,318.50	8.16%	7,213,561	8.26%	1,670.39
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	207.05	0.39%	346,711	0.40%	1,674.53
71. Total	52,904.20	100.00%	87,351,149	100.00%	1,651.12
Irrigated Total					
	3,636.46	4.21%	14,718,949	8.15%	4,047.60
Dry Total					
	28,914.65	33.44%	78,218,597	43.33%	2,705.15
Grass Total					
	52,904.20	61.18%	87,351,149	48.39%	1,651.12
72. Waste	956.96	1.11%	191,392	0.11%	200.00
73. Other	60.90	0.07%	30,450	0.02%	500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	86,473.17	100.00%	180,510,537	100.00%	2,087.47

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	99,940.69	493,708,873	99,940.69	493,708,873
77. Dry Land	4.00	9,940	10.30	21,881	129,655.69	400,602,789	129,669.99	400,634,610
78. Grass	5.77	9,291	1.50	2,415	105,621.76	168,089,193	105,629.03	168,100,899
79. Waste	0.00	0	0.00	0	4,111.99	822,398	4,111.99	822,398
80. Other	0.00	0	0.00	0	60.90	30,450	60.90	30,450
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	9.77	19,231	11.80	24,296	339,391.03	1,063,253,703	339,412.60	1,063,297,230

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	99,940.69	29.45%	493,708,873	46.43%	4,940.02
Dry Land	129,669.99	38.20%	400,634,610	37.68%	3,089.65
Grass	105,629.03	31.12%	168,100,899	15.81%	1,591.43
Waste	4,111.99	1.21%	822,398	0.08%	200.00
Other	60.90	0.02%	30,450	0.00%	500.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	339,412.60	100.00%	1,063,297,230	100.00%	3,132.76

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Ag Parcel	25	615,944	22	489,440	24	3,563,888	49	4,669,272	962,869
83.2 Commercial	1	2,938	1	3,060	1	56,928	2	62,926	0
83.3 Daykin	14	24,308	89	86,952	89	5,115,565	103	5,226,825	8,637
83.4 Diller	25	67,655	130	181,208	130	7,194,109	155	7,442,972	163,132
83.5 Endicott	39	241,518	82	173,239	85	2,985,854	124	3,400,611	0
83.6 Fairbury; Nbhd1	65	201,992	933	2,797,735	932	42,940,220	997	45,939,947	215,865
83.7 Fairbury; Nbhd2	141	88,450	430	337,250	431	8,939,888	572	9,365,588	33,902
83.8 Fairbury; Nbhd3	21	270,476	372	2,650,777	368	38,674,682	389	41,595,935	18,852
83.9 Harbine	8	17,095	33	53,215	33	1,345,542	41	1,415,852	1,067
83.10 Jansen	23	45,082	71	148,393	71	2,138,065	94	2,331,540	0
83.11 Plymouth	16	60,319	188	758,307	188	13,994,459	204	14,813,085	79,646
83.12 Reynolds	30	150,445	56	104,771	57	1,205,966	87	1,461,182	5,740
83.13 Rural	662	10,767,811	478	11,253,289	542	68,898,649	1,204	90,919,749	810,581
83.14 Rural Suburban	25	554,461	59	1,646,540	60	11,194,619	85	13,395,620	315,753
83.15 Steele City	59	85,326	57	69,011	57	1,114,412	116	1,268,749	5,073
84 Residential Total	1,154	13,193,820	3,001	20,753,187	3,068	209,362,846	4,222	243,309,853	2,621,117

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	81	1,196,687	371	4,839,543	413	68,755,595	494	74,791,825	2,622,782
85.2	Diller	0	0	1	1,470	1	26,346	1	27,816	0
85.3	Fairbury; Nbhd1	0	0	4	29,146	4	284,039	4	313,185	0
85.4	Fairbury; Nbhd2	0	0	1	475	1	9,250	1	9,725	0
85.5	Fairbury; Nbhd3	2	77,855	2	26,016	0	0	2	103,871	0
85.6	Industrial	11	69,435	14	403,306	14	12,093,032	25	12,565,773	0
85.7	Plymouth	0	0	2	6,729	3	390,097	3	396,826	0
85.8	Rural	0	0	0	0	2	277,240	2	277,240	0
86	Commercial Total	94	1,343,977	395	5,306,685	438	81,835,599	532	88,486,261	2,622,782

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,235.01	36.11%	5,107,839	35.94%	1,578.93
88. 1G	1,631.60	18.21%	2,555,618	17.98%	1,566.33
89. 2G1	3,839.93	42.86%	6,143,888	43.23%	1,600.00
90. 2G	225.79	2.52%	361,264	2.54%	1,600.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	27.50	0.31%	44,000	0.31%	1,600.00
95. Total	8,959.83	100.00%	14,212,609	100.00%	1,586.26
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	295.58	20.60%	231,312	24.94%	782.57
106. 1T	489.62	34.12%	391,696	42.23%	800.00
107. 2T1	337.14	23.49%	179,456	19.35%	532.29
108. 2T	312.70	21.79%	125,080	13.49%	400.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	1,435.04	100.00%	927,544	100.00%	646.35
<hr/>					
Grass Total	8,959.83	86.19%	14,212,609	93.87%	1,586.26
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	1,435.04	13.81%	927,544	6.13%	646.35
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114. Market Area Total	10,394.87	100.00%	15,140,153	100.00%	1,456.50

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	11,060.69	28.69%	17,808,265	28.61%	1,610.05
88. 1G	7,095.71	18.40%	11,431,261	18.37%	1,611.01
89. 2G1	18,333.42	47.55%	29,562,445	47.50%	1,612.49
90. 2G	910.78	2.36%	1,492,953	2.40%	1,639.20
91. 3G1	5.10	0.01%	8,288	0.01%	1,625.10
92. 3G	56.20	0.15%	90,482	0.15%	1,610.00
93. 4G1	94.40	0.24%	234,588	0.38%	2,485.04
94. 4G	999.36	2.59%	1,608,970	2.59%	1,610.00
95. Total	38,555.66	100.00%	62,237,252	100.00%	1,614.22
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	1,206.40	31.96%	1,639,621	48.62%	1,359.10
106. 1T	1,278.41	33.87%	1,022,728	30.33%	800.00
107. 2T1	1,001.79	26.54%	585,276	17.36%	584.23
108. 2T	280.40	7.43%	121,280	3.60%	432.52
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	7.30	0.19%	3,440	0.10%	471.23
113. Total	3,774.30	100.00%	3,372,345	100.00%	893.50
<hr/>					
Grass Total	38,555.66	91.08%	62,237,252	94.86%	1,614.22
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	3,774.30	8.92%	3,372,345	5.14%	893.50
<hr/>					
114. Market Area Total	42,329.96	100.00%	65,609,597	100.00%	1,549.96

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	14,401.86	28.55%	24,540,432	28.63%	1,703.98
88. 1G	4,200.23	8.33%	7,134,100	8.32%	1,698.50
89. 2G1	20,754.17	41.15%	35,282,089	41.17%	1,700.00
90. 2G	6,636.49	13.16%	11,239,748	13.11%	1,693.63
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	4,241.30	8.41%	7,167,801	8.36%	1,690.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	203.45	0.40%	343,831	0.40%	1,690.00
95. Total	50,437.50	100.00%	85,708,001	100.00%	1,699.29
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	1,024.64	41.54%	819,712	49.89%	800.00
106. 1T	251.38	10.19%	200,064	12.18%	795.86
107. 2T1	738.93	29.96%	404,912	24.64%	547.97
108. 2T	370.95	15.04%	169,820	10.34%	457.80
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	77.20	3.13%	45,760	2.78%	592.75
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	3.60	0.15%	2,880	0.18%	800.00
113. Total	2,466.70	100.00%	1,643,148	100.00%	666.13
Grass Total					
	50,437.50	95.34%	85,708,001	98.12%	1,699.29
CRP Total					
	0.00	0.00%	0	0.00%	0.00
Timber Total					
	2,466.70	4.66%	1,643,148	1.88%	666.13
114. Market Area Total	52,904.20	100.00%	87,351,149	100.00%	1,651.12

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

48 Jefferson

	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	231,621,730	241,949,443	10,327,713	4.46%	2,621,117	3.33%
02. Recreational	1,333,464	1,360,410	26,946	2.02%	0	2.02%
03. Ag-Homesite Land, Ag-Res Dwelling	56,985,849	58,186,053	1,200,204	2.11%	1,374,726	-0.31%
04. Total Residential (sum lines 1-3)	289,941,043	301,495,906	11,554,863	3.99%	3,995,843	2.61%
05. Commercial	72,800,999	75,472,869	2,671,870	3.67%	2,622,782	0.07%
06. Industrial	13,013,392	13,013,392	0	0.00%	0	0.00%
07. Total Commercial (sum lines 5-6)	85,814,391	88,486,261	2,671,870	3.11%	2,622,782	0.06%
08. Ag-Farmsite Land, Outbuildings	82,949,304	86,157,786	3,208,482	3.87%	3,659,282	-0.54%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	32,400	32,400	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	82,981,704	86,190,186	3,208,482	3.87%	3,659,282	-0.54%
12. Irrigated	497,929,089	493,708,873	-4,220,216	-0.85%		
13. Dryland	405,056,548	400,634,610	-4,421,938	-1.09%		
14. Grassland	156,132,266	168,100,899	11,968,633	7.67%		
15. Wasteland	868,168	822,398	-45,770	-5.27%		
16. Other Agland	30,450	30,450	0	0.00%		
17. Total Agricultural Land	1,060,016,521	1,063,297,230	3,280,709	0.31%		
18. Total Value of all Real Property (Locally Assessed)	1,518,753,659	1,539,469,583	20,715,924	1.36%	10,277,907	0.69%

2021 Assessment Survey for Jefferson County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Two
4.	Other part-time employees:
	None
5.	Number of shared employees:
	The Appraiser shared with Fillmore, Franklin, and Nance and Phelps counties per an interlocal agreement.
6.	Assessor's requested budget for current fiscal year:
	\$231,891
7.	Adopted budget, or granted budget if different from above:
	\$225,435 –all health care, retirement and social security costs are paid from county general fund.
8.	Amount of the total assessor's budget set aside for appraisal work:
	The shared appraiser wage is from the general budget, per the interlocal agreement with the above mentioned counties.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Board of County Commissioners has not funded this for several years.
10.	Part of the assessor's budget that is dedicated to the computer system:
	None. Computer costs now come entirely from the county general budget.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,000 - This fund is also for all dues (IAAO, Assessors Association, state and district; NACO) newspaper subscription and publications, Marshal & Swift updates and newspaper advertisements and public notices.
12.	Amount of last year's assessor's budget not used:
	\$30,314

B. Computer, Automation Information and GIS

1.	Administrative software:
	MIPS
2.	CAMA software:
	MIPS
3.	Personal Property software:
	MIPS
4.	Are cadastral maps currently being used?
	Yes
5.	If so, who maintains the Cadastral Maps?
	Assessor and staff
6.	Does the county have GIS software?
	Yes
7.	Is GIS available to the public? If so, what is the web address?
	No. A GIS parcel layer is not available to the public. Public access to records is through nebraskataxesonline.us and nebraskaassessoronline.us
8.	Who maintains the GIS software and maps?
	Assessor and staff
9.	What type of aerial imagery is used in the cyclical review of properties?
	Eagleview Pictometry, GIS, Google Earth, and FSA certified acre maps.
10.	When was the aerial imagery last updated?
	Eagleview was updated in March 2020.

C. Zoning Information

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

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

D. Contracted Services

1.	Appraisal Services:
	None
2.	GIS Services:
	gWorks
3.	Other services:
	MIPS - administrative and appraisal software maintenance. The county also has Eagleview Pictometry in use in several offices and available to the county assessor.

E. Appraisal /Listing Services

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

2021 Residential Assessment Survey for Jefferson County

1.	Valuation data collection done by:																
	Assessor and staff																
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																
	The county uses both the Sales Comparison approach to value and Cost Approach to value (replacement cost new less depreciation). The values are reconciled with the Sales Comparison approach carrying the most weight.																
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?																
	Local market information is used to develop the depreciation schedules.																

5.	Are individual depreciation tables developed for each valuation group?																																												
	Individual tables are developed based on different assessor locations.																																												
6.	Describe the methodology used to determine the residential lot values?																																												
	Current local sales are used to determine lot and land values. The unit of comparison used for residential lot studies and application is by the square foot.																																												
7.	How are rural residential site values developed?																																												
	By market analysis.																																												
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 Fairbury but it is not a common practice for developers to maintain a surplus of vacant lots. To date, no developer has requested a discounted cash flow analysis of the valuation of their lots, and the county does not currently use discounted cash flow techniques to value any vacant lots.																																												
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AG	2016	2016	2016-2019	2016-2019																																									
	----The depreciation tables are redone whenever the costs are updated. They tend to be the same or nearly the same date as the cost tables.																																												

2021 Commercial Assessment Survey for Jefferson County

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

2021 Agricultural Assessment Survey for Jefferson County

1.	Valuation data collection done by:													
	Assessor and staff													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
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	<p>Jefferson County has 3 Market areas for valuation of Ag properties. These areas are described above. Review work for ag is divided and spread over a 4 year period to be a manageable number of properties to review on an annual basis. Review work is separated in to Ranges. This allows each Market Area to be treated equally, with a portion of each being reviewed each year. Range 1 East, (Eureka, Meridian, Lincoln & Buckley precincts) will be reviewed in 2021 and changes implemented for tax year 2022. Range 2 East (Washington, Richland, Fairbury & Antelope precincts) will be reviewed in 2022 and implemented for tax year 2023. Range 3 East (Gibson, Cub Creek, Rock Creek & Endicott precincts) will be reviewed in 2023 and implemented for tax year 2024. Range 4 East (Plymouth, Jefferson, Pleasant & Newton precincts) will be reviewed in 2024 and changes implemented for tax year 2025.</p> <p>The study of agricultural land sales is done by breaking each sale down by total number of acres, soil type and land use in each parcel sold. Using this study the weighted average value per acre is determined. Our three market areas are also reviewed to determine if changes in area lines need to be made to keep equality in the valuations for Jefferson County. All land use changes reported are verified and files are changed to reflect current land use. New FSA maps are requested from property owners and the GIS system, CAMA program and PC Admin program are changed accordingly. Update GIS maps to most current flight taken by FSA aerial if new ones are available.</p>													
3.	Describe the process used to determine and monitor market areas.													
	A yearly review of all agricultural sales within the study period as set forth by TERC and PAD is done to determine any changes in land value according to the market in Jefferson County.													

4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.
	Sales verifications are mailed to the buyer and seller for each real estate transaction occurring. During the review process, we contact the landowner with a questionnaire for use, acres and copy of current FSA certified acres during the review process
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?
	Yes.
6.	What separate market analysis has been conducted where intensive use is identified in the county?
	We have not identified any parcels and intensive use to date. The properties are being reviewed and we go through the 6 year review cycle and analysis is being conducted and changes are to be made at that time.
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.
	There have been no sales in Jefferson County. Wetland Reserve Program land sales in other counties were studied and analyzed and a value was established.
7a.	Are any other agricultural subclasses used? If yes, please explain.
	No.
	<i><u>If your county has special value applications, please answer the following</u></i>
8a.	How many parcels have a special valuation application on file?
	None
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i><u>If your county recognizes a special value, please answer the following</u></i>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

2020 Plan of Assessment for Jefferson County
Assessment Years 2021, 2022, 2023
Date: June 15, 2020

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

All property in the State of Nebraska is subject to property tax unless expressly exempt by Nebraska Constitution, Article VIII, or is permitted by the constitution and enabling legislation adopted by the legislature. The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.”
Neb. Rev. Stat. 77-112 (Reissue September 2010).

Assessment levels required for real property are as follows:

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

Level of Value, Quality, and Uniformity for Assessment Year 2020:

<u>Property Class</u>	
Residential	100%
Commercial	100%
Agricultural	73%

General Description of Real Property in Jefferson County:

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

	Parcels	% of Total Parcels
Residential	4201	55%
Commercial	507	7%
Industrial	26	<1%
Recreational	10	<1%
Agricultural	2952	38%
T.I.F.	12	
Exempt	388	
Game & Parks	26	

Agricultural land – 339,383.83 acres

New Property: For assessment year 2020 an estimated 66 building permits and 14 improvement information statements were filed for new property and construction/additions, demolitions, land use, changes, etc., in the county. The office mailed out 495 Homestead Exemptions to applicants who filed the previous year and 1,286 Personal Property post cards were mailed.

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

Staff/Training

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

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

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

Cadastral Maps

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

Property Record Cards

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

Current Assessment Procedures for Real Property

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

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

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

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

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

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

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

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

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

REAL PROPERTY

Actions Planned for Assessment year 2021 – completed in 2020 for implementation in 2021

Residential: Review Area 1 of City of Fairbury (Valuation Group 1) and Village of Plymouth (Valuation Group 8). In compliance of the residential parcels 6 year review cycle. Physically inspect and list all new or changed construction and update all records accordingly. House sheets for all improved properties will be ran

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

Agricultural Land: Physically inspect and list all new or changed construction and update all records accordingly. Verification of land use is also done by requesting certified FSA maps. No special value has been determined in Jefferson County at this time.

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

Actions Planned for Assessment Year 2022 – completed 2021 to be implemented in 2022

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

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

Agricultural Land: Agricultural Land and Improvements in 4 rural precincts. (Buckley, Lincoln, Meridian, Eureka) Physically inspect and list all new or changed construction and update all records accordingly. Verification of land use is also done by requesting certified FSA maps. No special value has been determined in Jefferson County at this time.

Areas that show a need for adjustment, based on their statistics, will be reviewed and valuations changed according to sales study. Staff will help review sales and valuations and

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

Actions Planned for Assessment Year 2023 completed 2022 --implement in 2023

Residential: Physically inspect and list all new or changed construction and update all records accordingly. House sheets for all improved properties will be ran.

Commercial: Review Commercial properties throughout the county (Valuation Group #19) All commercial properties in all towns and villages are included in one valuation group. Physically inspect and list all new or changed construction and update all records accordingly.

Agricultural Land: Agricultural Land and Improvements in 4 rural precincts. (Antelope, Fairbury, Richland, Washington). Physically inspect and list all new or changed construction and update all records accordingly. Verification of land use is also done by requesting certified FSA maps. No special value has been determined in Jefferson County at this time.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Respectfully submitted:

Assessor signature *Mary A. Banahan* Date June 15, 2020
Mary A. Banahan

Delivered to County Board of Equalization July 28, 2020