

**NEBRASKA**

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**DEPARTMENT OF REVENUE**

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

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**KNOX 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 Knox 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 Knox 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: Monica McManigal, Knox County Assessor

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## Introduction

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Pursuant to [Neb. Rev. Stat. § 77-5027](#), annually, the Property Tax Administrator (PTA) shall prepare and deliver to each county assessor and to the Tax Equalization and Review Commission (Commission) the Reports and Opinions (R&O). The R&O contains statistical and narrative reports informing the Commission of the certified opinion of the PTA regarding the level of value and the quality of assessment of the classes and subclasses of real property in each county. In addition, the PTA may make nonbinding recommendations for class or subclass adjustments for consideration by the Commission.

The statistical and narrative reports in the R&O provide an analysis of the assessment process implemented by each county to reach the levels of value and quality of assessment required by Nebraska law. The PTA's opinion of the level of value and quality of assessment in each county is a conclusion based upon all the data provided by the county assessor and information gathered by the Nebraska Department of Revenue, Property Assessment Division (Division) regarding the assessment activities in the county during the preceding year.

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this sales file, the Division prepares a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio). After analyzing all available information to determine that the sales represent the class or subclass of real property being measured, inferences are drawn regarding the level of assessment and quality of assessment of that class or subclass of real property. The statistical reports contained in the R&O are developed based on standards developed by the International Association of Assessing Officers (IAAO).

The analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio studies and the overall quality of assessment in the county. The assessment practices are evaluated in the county to ensure professionally accepted mass appraisal methods are used and that those methods will generally produce uniform and proportionate valuations.

The PTA considers the statistical reports and the analysis of assessment practices when forming conclusions on both the level of value and quality of assessment. The consideration of both the statistical indicators and assessment processes used to develop valuations is necessary to accurately determine the level of value and quality of assessment. Assessment practices that produce a biased sales file will generally produce a biased statistical indicator, which, on its face, would otherwise appear to be valid. Likewise, statistics produced on small, unrepresentative, or otherwise unreliable samples, may indicate issues with assessment uniformity and assessment level – however, a detailed review of the practices and valuation models may suggest otherwise. For these reasons, the detail of the PTA's analysis is presented and contained within the Residential, Commercial, and Agricultural land correlations of the R&O.

### **Statistical Analysis:**

Before relying upon any calculated statistical measures to evaluate a county assessor's assessment performance, the Division must evaluate whether the statistical sample is both representative of the population and statistically reliable.

A statistically sufficient reliable sample of sales is one in which the features of the sample contain information necessary to compute an estimate of the population. To determine whether the sample of sales is sufficient in size to evaluate the class of real property, measures of reliability are considered, such as the coefficient of dispersion (COD) or the width of the confidence interval. Generally, the broader the qualitative measures, the more sales will be needed to have reliability in the ratio study.

A representative sample is a group of sales from a larger population of parcels, such that statistical indicators calculated from the sample can be expected to reflect the characteristics of the sold and unsold population being studied. The accuracy of statistics as estimators of the population depends on the degree to which the sample represents the population.

Since multiple factors affect whether a sample is statistically sufficient, reliable, and representative, single test thresholds cannot be used to make determinations regarding sample reliability or representativeness.

For the analysis in determining a point estimate of the level of value, the PTA considers three measures as indicators of the central tendency of assessment: the median ratio, weighted mean ratio, and mean ratio. The use and reliability of each measure is based on inherent strengths and weaknesses which are the quantity and quality of the information from which it was calculated and the defined scope of the analysis.

The median ratio is considered the most appropriate statistical measure to determine a level of value for direct equalization, which is the process of adjusting the values of classes or subclasses of property in response to an unacceptable required level of value. Since the median ratio is considered neutral in relationship to either assessed value or selling price, adjusting the class or subclass of properties based upon the median measure will not change the relationships between assessed value and level of value already present in the class of property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers, which can skew the outcome in the other measures.

The weighted mean ratio best reflects a comparison of the fully assessable valuation of a jurisdiction, by measuring the total assessed value against the total of selling prices. The weighted mean ratio can be heavily influenced by sales of large-dollar property with extreme ratios.

The mean ratio is used as a basis for other statistical calculations, such as the Price Related Differential (PRD) and Coefficient of Variation (COV). As a simple average of the ratios, the mean ratio has limited application in the analysis of the level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the

calculation regardless of the assessed value or the selling price.

The quality of assessment relies in part on statistical indicators as well. If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the mean ratio, it may be an indication of disproportionate assessments. Assessments are disproportionate when properties within a class are assessed at noticeably different levels of market value. The coefficient produced by this calculation is referred to as the PRD and measures the assessment level of lower-priced properties relative to the assessment level of higher-priced properties.

The Coefficient of Dispersion (COD) is a measure also used in the evaluation of assessment quality. The COD measures the average absolute deviation calculated about the median and is expressed as a percentage of the median. A COD of 15% indicates that half of the assessment ratios are expected to fall within 15% of the median. The closer the ratios are grouped around the median the more equitable the property assessments tend to be.

The confidence interval is another measure used to evaluate the reliability of the statistical indicators. The Division primarily relies upon the median confidence interval, although the mean and weighted mean confidence intervals are calculated as well. While there are no formal standards regarding the acceptable width of such measure, the range established is often useful in determining the range in which the true level of value is expected to exist. Pursuant to [Neb. Rev. Stat. §77-5023](#), the acceptable range is 69% to 75% of actual value for agricultural land and 92% to 100% for all other classes of real property.

Nebraska law does not provide for a range of acceptability for the COD or PRD; however, the IAAO Standard on Ratio Studies establishes the following range of acceptability for the COD:

General Property Class	Jurisdiction Size/Profile/Market Activity	COD Range
Residential improved (single family dwellings, condominiums, manuf. housing, 2-4 family units)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 10.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 15.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 20.0
Income-producing properties (commercial, industrial, apartments,)	Very large jurisdictions/densely populated/newer properties/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/older & newer properties/less active markets	5.0 to 20.0
	Rural or small jurisdictions/older properties/depressed market areas	5.0 to 25.0
Residential vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 15.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 20.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 25.0
Other (non-agricultural) vacant land	Very large jurisdictions/rapid development/active markets	5.0 to 20.0
	Large to mid-sized jurisdictions/slower development/less active markets	5.0 to 25.0
	Rural or small jurisdictions/little development/depressed markets	5.0 to 30.0

A COD under 5% indicates that the properties in the sample are either unusually homogenous, or possibly indicative of a non-representative sample due to the selective reappraisal of sold parcels. The IAAO utilizes varying upper bounds for the COD range to recognize that sample size, property type, variation of property ages and market conditions directly impact the COD. The Division considers this chart and the analyses of factors impacting the COD to determine whether the calculated COD is within an acceptable range. The reliability of the COD can also be directly affected by extreme ratios.

The PRD range stated in IAAO standards is 98% to 103%. A perfect match in assessment level between the low-dollar properties and high-dollar properties indicates a PRD of 100%. The reason for the extended range on the high end is IAAO's recognition of the inherent bias in assessment. The IAAO Standard on Ratio Studies notes that the PRD is sensitive to sales with higher prices even if the ratio on higher priced sales do not appear unusual relative to other sales, and that small samples, samples with high dispersion, or extreme ratios may not provide an accurate indication of assessment regressivity or progressivity, appraisal biases that occur when high-value properties are appraised higher or lower than low-value properties in relation to market values.

### **Analysis of Assessment Practices:**

The Division reviews assessment practices that ultimately affect the valuation of real property in each county. This review is done to ensure the reliability of the statistical analysis and to ensure professionally accepted mass appraisal methods are used to establish uniform and proportionate valuations. The review of assessment practices is based on information provided by the county assessors in Assessment Surveys and Assessed Value Updates (AVU), along with observed assessment practices in the county.

To ensure county assessors are submitting all Real Estate Transfer Statements, required for the development of the state sales file pursuant to [Neb. Rev. Stat. §77-1327](#), a random sample from the county registers of deeds' records is audited to confirm that the required sales have been submitted and reflect accurate information. The timeliness of the submission is also reviewed to ensure the sales file allows analysis of up-to-date information. The sales verification and qualification procedures used by the county assessors are reviewed to ensure that sales are properly considered arm's-length transactions unless determined to be otherwise through the verification process. Proper sales verification practices ensure the statistical analysis is based on an unbiased sample of sales.

Valuation groups and market areas are also examined to identify whether the groups and areas being measured truly represent economic areas within the county. The measurement of economic areas is the method by which the PTA ensures intra-county equalization exists. The progress of the county assessor's six-year inspection and review cycle is documented to ensure compliance with [Neb. Rev. Stat. § 77-1311.03](#) and also to confirm that all property is being uniformly listed and described for valuation purposes.

Valuation methodologies developed by the county assessor are reviewed for both appraisal logic and to ensure compliance with professionally accepted mass appraisal methods. Methods and sales used to develop lot values, agricultural outbuildings, and agricultural site values are also reviewed to ensure the land component of the valuation process is based on the local market and economic area.

Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the Division, the Commission, and others. The late, incomplete, or excessive errors in statutory reporting highlights potential issues in other areas of the assessment

process. Public trust in the assessment process demands transparency, and assessment practices are reviewed to ensure taxpayers are served with such transparency.

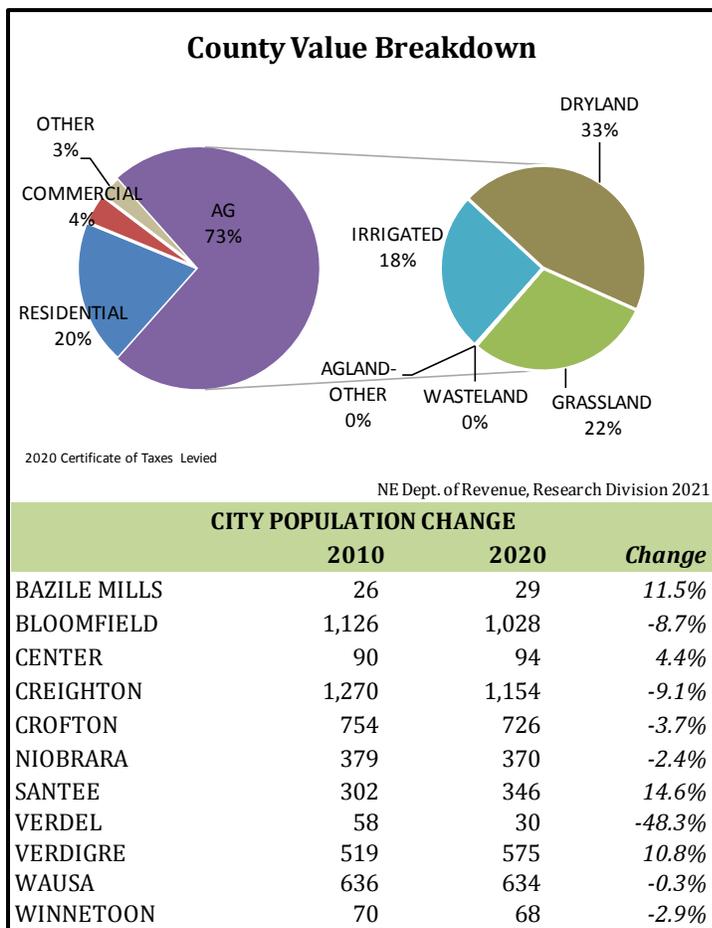
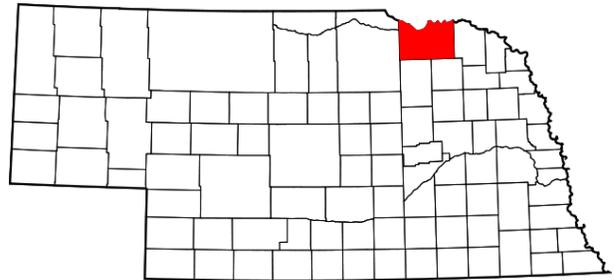
Comprehensive review of assessment practices in each county is conducted throughout the year. When practical, if potential issues are identified they are presented to the county assessor for clarification and correction, if necessary. The county assessor can then work to implement corrective measures prior to establishing assessed values. The PTA's conclusion that assessment quality is either compliant or not compliant with professionally accepted mass appraisal methods is based on the totality of the assessment practices in the county.

Reviews of the timeliness of submission of sales information, equalization of sold/unsold properties in the county, the accuracy of the AVU data, and the compliance with statutory reports, are completed annually for each county. If there are inconsistencies found or concerns about any of these reviews, those inconsistencies or concerns are addressed in the Correlation Section of the R&O for the subject real property, for the applicable county. Any applicable corrective measures taken by the county assessor to address the inconsistencies or concerns are reported along with the results of those corrective measures.

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

## County Overview

With a total area of 1,108 square miles, Knox County has 8,332 residents, per the Census Bureau Quick Facts for 2019, a 4% population decline from the 2010 U.S. Census. Reports indicate that 73% of county residents are homeowners and 88% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$76,456 (2020 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Knox County are located in and around Bloomfield and Creighton. According to the latest information available from the U.S. Census Bureau, there are 250 employer establishments with total employment of 1,783, an 8% decrease in employment.

Agricultural land is the largest contributor to the county's valuation base. Knox County is included in the Lower Niobrara Natural Resources District (NRD). When compared against the top crops of the other counties in Nebraska, Knox County ranks first in corn for silage. In value of sales by commodity group, Knox County ranks first in poultry and eggs (USDA AgCensus).

## 2021 Residential Correlation for Knox County

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### *Assessment Action*

For the 2021 assessment year, the county assessor did a sales analysis for the residential valuation groups. Through the study, improvements and lots were increased in Valuation Groups 3, 10, 20, 30 and 45.

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

### *Assessment Practice Review*

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

Sales verification and qualification processes are reviewed. The county assessor's office utilizes sales qualification questionnaires and report a good return rate. Review of qualified and nonqualified sales rosters supports that all arm's-length sales have been utilized for the measurement of the residential class.

Another practice reviewed involves the examination of valuation groups to ensure that economic differences are adequately identified and grouped. The residential class in Knox County identifies twelve separate valuation groups. All - align with the assessor locations with exception of the Lake. Knox County's valuation groups adequately reflect unique economic areas.

Frequency of the six-year inspection and review cycle of the county is also reviewed. The county assessor has kept up the review and inspection of all properties within the required six years. A systematic plan is in place to maintain compliance.

The currency of the appraisal tables are also reviewed. The county assessor updated costing in 2017 countywide. Land tables are updated as each valuation group is reviewed and inspected. Currently depreciation tables are studied each year for any adjustments. The county assessor has a written valuation methodology on file.

## 2021 Residential Correlation for Knox County

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### *Description of Analysis*

Residential sales are stratified into 12 valuation groups based on the assessor locations in the county.

<b>Valuation Group</b>	<b>Description</b>
1	Bloomfield
3	Bazille Mills, Verdel and Winnetoon
5	Center
10	Creighton
15	Crofton
20	Lake
26	Devil's Nest
30	Niobrara
35	Rural
37	Santee
45	Verdigre
50	Wausa

The statistical profile for the residential class indicates 197 qualified sales, comprised of nine of the 12 valuation groups. The median measure of central tendency is within the acceptable range, while the mean is just under. The qualitative measures are both within the acceptable parameters. All valuation groups with significant sales also have medians within acceptable range.

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

## 2021 Residential Correlation for Knox County

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### *Equalization and Quality of Assessment*

All valuation groups in the statistics with a sufficient number of sales are in the required parameters, with exception to one group with one sale. The quality of assessment of the residential class of property in Knox County adheres to generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	27	94.78	91.91	90.26	11.31	101.83
3	1	53.60	53.60	53.60	00.00	100.00
10	35	93.65	92.07	91.52	08.14	100.60
15	29	93.29	92.85	93.22	06.77	99.60
20	45	91.86	86.30	86.70	13.37	99.54
30	12	93.75	93.14	94.31	08.51	98.76
35	15	92.79	93.12	90.34	09.65	103.08
45	14	94.35	93.33	90.76	05.96	102.83
50	19	94.38	90.74	88.06	11.34	103.04
<u>ALL</u>	197	92.79	90.75	89.31	10.16	101.61

### *Level of Value*

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

## 2021 Commercial Correlation for Knox County

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### *Assessment Actions*

For the 2021 assessment year, the commercial properties were updated with new costing and depreciation, lot values were also adjusted.

### *Assessment Practice Review*

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

One area of review is the county's sales qualification and verification processes. This is evaluated to determine if all arm's-length sales are made available for measurement. While usability rates have typically been low at 23-26%, they have fallen to a previously unseen low usage of 20% for the current study period. When reviewing the non-qualified sales roster it appears there are sales that are excluded that would not be considered best practice, for instance private sales and change of use sales.

A review of the valuation groups show the commercial class is based on 11 Valuation Groups within the county; these are based on geographic location. The cost index and depreciation for each valuation group are likewise updated as they are reviewed in the six-year process.

The cost approach to value using the Computer-Assisted Mass Appraisal (CAMA) system cost tables with market derived depreciation tables are used for the valuation of the commercial class of property.

The county assessor complies with the six-year inspection and review cycle for the commercial class of property. A review of the current commercial appraisal tables show that cost tables are 2020 with the lot values and depreciation dated 2021. The county assessor has a written valuation methodology on file.

## 2021 Commercial Correlation for Knox County

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### *Description of Analysis*

The commercial class consists of 11 valuation groups.

<b>Valuation Group</b>	<b>Description</b>
1	Bloomfield
3	Bazile Mills, Center, Verdel, Winnetoon
10	Creighton
15	Crofton
20	Lake
26	Devil's Nest
30	Niobrara
35	Rural
37	Santee
45	Verdigre
50	Wausa

The qualified sales study show 13 sales for the three-year study period for the commercial class of property. All commercial properties are valued using the cost approach. A historical review of assessment practices show the county has kept the costing and depreciation table updated. Further review of the historical changes over the last decade indicate values have changed at a similar rate to comparable nearby communities.

Although there were 65 total commercial sales, only 13 were qualified as usable sales for the 2021 assessment year. A trimmed analysis was conducted, which brings in all qualified and non-qualified sales and excludes the extreme outliers. This resulted in 40 sales with a median of 99% and quality statistics that are within the IAAO parameters. The excessive trimming is unduly limiting the size of the sample, and potentially evading a level of value determination with more sales utilized. While the trimmed analysis suggests that the county's level of value is within the acceptable range, it is not precise enough to utilize as a proxy measure of the level of value. The Property Assessment Division (Division) staff will continue to work with the county assessor on

## 2021 Commercial Correlation for Knox County

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sales verification and if necessary, will override future usability determinations to ensure that all available arm's-length sales are available for measurement.

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

### *Equalization and Quality of Assessment*

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	4	97.36	97.75	97.85	02.65	99.90
10	1	102.71	102.71	102.71	00.00	100.00
15	3	98.44	100.10	96.92	04.83	103.28
20	1	88.84	88.84	88.84	00.00	100.00
30	3	98.27	90.69	93.81	10.25	96.67
35	1	99.23	99.23	99.23	00.00	100.00
<u>ALL</u>	13	98.44	96.47	96.33	05.43	100.15

### *Level of Value*

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

## **2021 Agricultural Correlation for Knox County**

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### ***Assessment Actions***

Through an agricultural market analysis of the qualified sales, the county assessor lowered irrigated land values approximately 2%, dryland 3% and grassland 1%.

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

### ***Assessment Practice Review***

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

Sales verification and qualification processes are reviewed. The county assessor's office utilizes sales qualification questionnaires and reports a good return. Review of qualified and nonqualified sales rosters supports that all arm's-length sales have been utilized for the measurement of the agricultural class.

Knox County has three market areas. These are studied each year for any changes that may be needed. The county keeps a map with the three-year study period of sales plotted to help recognize any changes. Land use is kept up to date by using aerial imagery comparisons with property records as well as information from the public. There are 11 special value applications on file; however, the county currently does not have special value assigned to any parcels. The assessor has a written special valuation methodology on file.

The Knox County Assessor complies with the requirements of the six-year inspection and review cycle for the agricultural class. The costing is dated 2017 and Computer-Assisted Mass Appraisal (CAMA) system derived depreciation is updated when properties are inspected and reviewed. Home sites and farm site values are the same for both farm and rural residential dwellings.

### ***Description of Analysis***

The agricultural land sample consists of 62 sales with all three measures of central tendency falling in the acceptable range. Both the COD and PRD are also acceptable for the agricultural class. Further, the three market areas all have a sufficient number of sales all within the acceptable range. When reviewing the 80% Majority Land Use (MLU) substrata only Market Area 2 has a sufficient sample of sales. The other samples are much smaller as the majority of parcels in the county are mixed use. When reviewing the counties irrigated land, dryland and grassland in all areas compared to the surrounding counties indicates that Knox County's values are comparable with these counties.

### ***Equalization and Quality of Assessment***

Agricultural homes and outbuildings have been valued using the same valuation process as rural residential improvements and are equalized at the statutorily required level.

## 2021 Agricultural Correlation for Knox County

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Agricultural land values are equalized at the uniform portions of market value; all values have been determined to be acceptable and are reasonably comparable to adjoining counties. The quality of assessment of agricultural land in Knox 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	8	65.99	66.37	66.32	11.58	100.08
1	4	71.82	73.29	72.22	09.86	101.48
2	3	56.41	57.15	56.36	09.57	101.40
3	1	66.35	66.35	66.35	00.00	100.00
<u>Dry</u>						
County	11	69.03	71.27	70.05	12.62	101.74
1	5	72.06	77.99	76.72	15.53	101.66
2	3	64.03	62.35	56.90	12.70	109.58
3	3	67.48	68.98	68.04	02.92	101.38
<u>Grass</u>						
County	21	72.97	72.63	74.05	10.88	98.08
1	1	71.90	71.90	71.90	00.00	100.00
2	13	73.33	71.13	70.91	11.21	100.31
3	7	72.78	75.53	76.72	11.45	98.45
<u>ALL</u>	62	71.86	71.19	69.77	12.52	102.04

### *Level of Value*

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

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

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
<b>Residential Real Property</b>	93	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Commercial Real Property</b>	100	Meets generally accepted mass appraisal techniques.	No recommendation.
<b>Agricultural Land</b>	72	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2021.



*Ruth A. Sorensen*

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Ruth A. Sorensen  
Property Tax Administrator

## APPENDICES

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## 2021 Commission Summary for Knox County

### Residential Real Property - Current

Number of Sales	197	Median	92.79
Total Sales Price	\$24,890,125	Mean	90.75
Total Adj. Sales Price	\$24,890,125	Wgt. Mean	89.31
Total Assessed Value	\$22,230,045	Average Assessed Value of the Base	\$67,511
Avg. Adj. Sales Price	\$126,346	Avg. Assessed Value	\$112,843

### Confidence Interval - Current

95% Median C.I	91.86 to 94.38
95% Wgt. Mean C.I	87.23 to 91.39
95% Mean C.I	89.02 to 92.48
% of Value of the Class of all Real Property Value in the County	15.74
% of Records Sold in the Study Period	3.98
% of Value Sold in the Study Period	6.65

### Residential Real Property - History

Year	Number of Sales	LOV	Median
2020	198	93	93.20
2019	181	95	95.03
2018	157	94	94.29
2017	179	97	96.54

## 2021 Commission Summary for Knox County

### Commercial Real Property - Current

Number of Sales	13	Median	98.44
Total Sales Price	\$690,775	Mean	96.47
Total Adj. Sales Price	\$690,775	Wgt. Mean	96.33
Total Assessed Value	\$665,395	Average Assessed Value of the Base	\$135,303
Avg. Adj. Sales Price	\$53,137	Avg. Assessed Value	\$51,184

### Confidence Interval - Current

95% Median C.I	93.81 to 102.00
95% Wgt. Mean C.I	87.30 to 105.36
95% Mean C.I	91.15 to 101.79
% of Value of the Class of all Real Property Value in the County	4.11
% of Records Sold in the Study Period	2.02
% of Value Sold in the Study Period	0.76

### Commercial Real Property - History

Year	Number of Sales	LOV	Median
2020	21	100	96.34
2019	23	100	94.70
2018	21	100	94.15
2017	22	100	97.54

**54 Knox  
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 : 197  
 Total Sales Price : 24,890,125  
 Total Adj. Sales Price : 24,890,125  
 Total Assessed Value : 22,230,045  
 Avg. Adj. Sales Price : 126,346  
 Avg. Assessed Value : 112,843

MEDIAN : 93  
 WGT. MEAN : 89  
 MEAN : 91  
 COD : 10.16  
 PRD : 101.61

COV : 13.64  
 STD : 12.38  
 Avg. Abs. Dev : 09.43  
 MAX Sales Ratio : 124.09  
 MIN Sales Ratio : 53.60

95% Median C.I. : 91.86 to 94.38  
 95% Wgt. Mean C.I. : 87.23 to 91.39  
 95% Mean C.I. : 89.02 to 92.48

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-18 To 31-DEC-18	18	94.18	93.61	90.04	08.05	103.96	74.96	109.46	87.64 to 100.17	122,517	110,309	
01-JAN-19 To 31-MAR-19	16	93.75	92.47	92.19	05.93	100.30	68.91	103.12	90.05 to 97.62	114,563	105,619	
01-APR-19 To 30-JUN-19	28	89.78	88.45	86.34	10.84	102.44	63.90	113.85	81.72 to 94.79	124,561	107,549	
01-JUL-19 To 30-SEP-19	35	94.84	92.14	89.04	09.39	103.48	63.50	112.50	92.19 to 97.86	114,255	101,728	
01-OCT-19 To 31-DEC-19	24	93.99	93.00	91.20	12.39	101.97	53.60	124.09	86.15 to 101.60	110,421	100,700	
01-JAN-20 To 31-MAR-20	14	87.04	85.78	86.22	11.89	99.49	60.64	101.83	75.91 to 99.07	119,682	103,192	
01-APR-20 To 30-JUN-20	28	92.54	88.39	88.20	13.72	100.22	60.94	121.59	80.11 to 97.98	146,062	128,833	
01-JUL-20 To 30-SEP-20	34	92.65	91.31	91.19	07.66	100.13	60.76	107.12	88.22 to 96.04	145,582	132,762	
<u>Study Yrs</u>												
01-OCT-18 To 30-SEP-19	97	93.11	91.40	88.91	09.11	102.80	63.50	113.85	92.19 to 95.50	118,814	105,643	
01-OCT-19 To 30-SEP-20	100	92.54	90.12	89.66	11.16	100.51	53.60	124.09	88.59 to 94.61	133,652	119,827	
<u>Calendar Yrs</u>												
01-JAN-19 To 31-DEC-19	103	93.11	91.39	89.21	10.06	102.44	53.60	124.09	91.86 to 95.50	116,211	103,675	
<u>ALL</u>	197	92.79	90.75	89.31	10.16	101.61	53.60	124.09	91.86 to 94.38	126,346	112,843	

<b>VALUATION GROUP</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	27	94.78	91.91	90.26	11.31	101.83	60.64	115.83	83.96 to 100.17	70,456	63,592	
3	1	53.60	53.60	53.60	00.00	100.00	53.60	53.60	N/A	60,000	32,160	
10	35	93.65	92.07	91.52	08.14	100.60	67.85	105.69	88.59 to 97.30	64,678	59,191	
15	29	93.29	92.85	93.22	06.77	99.60	76.85	113.85	88.85 to 97.31	124,453	116,021	
20	45	91.86	86.30	86.70	13.37	99.54	60.76	121.59	78.63 to 92.99	233,032	202,045	
30	12	93.75	93.14	94.31	08.51	98.76	70.58	104.17	85.53 to 102.78	95,792	90,343	
35	15	92.79	93.12	90.34	09.65	103.08	74.71	124.09	86.15 to 98.38	201,633	182,152	
45	14	94.35	93.33	90.76	05.96	102.83	82.77	107.90	84.98 to 100.18	73,086	66,333	
50	19	94.38	90.74	88.06	11.34	103.04	60.94	110.42	78.88 to 99.21	72,174	63,553	
<u>ALL</u>	197	92.79	90.75	89.31	10.16	101.61	53.60	124.09	91.86 to 94.38	126,346	112,843	

**54 Knox  
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 : 197	MEDIAN : 93	COV : 13.64	95% Median C.I. : 91.86 to 94.38
Total Sales Price : 24,890,125	WGT. MEAN : 89	STD : 12.38	95% Wgt. Mean C.I. : 87.23 to 91.39
Total Adj. Sales Price : 24,890,125	MEAN : 91	Avg. Abs. Dev : 09.43	95% Mean C.I. : 89.02 to 92.48
Total Assessed Value : 22,230,045			
Avg. Adj. Sales Price : 126,346	COD : 10.16	MAX Sales Ratio : 124.09	
Avg. Assessed Value : 112,843	PRD : 101.61	MIN Sales Ratio : 53.60	

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
01	148	94.08	92.36	91.35	08.92	101.11	53.60	124.09	92.35 to 95.62	96,096	87,780
06	43	91.86	86.28	86.73	13.67	99.48	60.76	121.59	77.81 to 92.99	241,127	209,120
07	6	80.47	83.17	82.30	08.36	101.06	71.27	96.03	71.27 to 96.03	49,917	41,083
<u>ALL</u>	197	92.79	90.75	89.31	10.16	101.61	53.60	124.09	91.86 to 94.38	126,346	112,843

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	19	95.62	95.19	95.17	10.67	100.02	74.90	115.83	83.06 to 105.69	22,616	21,525
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	197	92.79	90.75	89.31	10.16	101.61	53.60	124.09	91.86 to 94.38	126,346	112,843
Greater Than 14,999	197	92.79	90.75	89.31	10.16	101.61	53.60	124.09	91.86 to 94.38	126,346	112,843
Greater Than 29,999	178	92.79	90.28	89.21	10.04	101.20	53.60	124.09	91.13 to 94.14	137,418	122,590
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	19	95.62	95.19	95.17	10.67	100.02	74.90	115.83	83.06 to 105.69	22,616	21,525
30,000 TO 59,999	36	96.81	95.30	94.84	06.90	100.49	70.58	110.42	93.04 to 99.86	45,036	42,710
60,000 TO 99,999	49	94.14	91.23	91.41	10.51	99.80	53.60	124.09	89.33 to 97.25	77,933	71,237
100,000 TO 149,999	34	88.79	87.68	87.79	10.33	99.87	60.94	113.85	85.49 to 93.00	122,610	107,643
150,000 TO 249,999	35	86.92	86.04	85.93	10.99	100.13	60.76	106.93	80.97 to 93.11	193,749	166,480
250,000 TO 499,999	22	92.57	90.35	89.90	10.08	100.50	63.90	121.59	80.48 to 96.28	312,384	280,844
500,000 TO 999,999	2	94.31	94.31	94.13	01.84	100.19	92.57	96.04	N/A	599,000	563,843
1,000,000 +											
<u>ALL</u>	197	92.79	90.75	89.31	10.16	101.61	53.60	124.09	91.86 to 94.38	126,346	112,843

**54 Knox**  
**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 : 13  
Total Sales Price : 690,775  
Total Adj. Sales Price : 690,775  
Total Assessed Value : 665,395  
Avg. Adj. Sales Price : 53,137  
Avg. Assessed Value : 51,184

MEDIAN : 98  
WGT. MEAN : 96  
MEAN : 96  
COD : 05.43  
PRD : 100.15

COV : 09.12  
STD : 08.80  
Avg. Abs. Dev : 05.35  
MAX Sales Ratio : 108.05  
MIN Sales Ratio : 71.80

95% Median C.I. : 93.81 to 102.00  
95% Wgt. Mean C.I. : 87.30 to 105.36  
95% Mean C.I. : 91.15 to 101.79

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<b>DATE OF SALE *</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
<u>Qrtrs</u>												
01-OCT-17 To 31-DEC-17	1	99.23	99.23	99.23	00.00	100.00	99.23	99.23	N/A	16,775	16,645	
01-JAN-18 To 31-MAR-18	2	97.91	97.91	95.86	04.19	102.14	93.81	102.00	N/A	80,000	76,685	
01-APR-18 To 30-JUN-18												
01-JUL-18 To 30-SEP-18	2	96.94	96.94	97.38	01.38	99.55	95.60	98.27	N/A	37,500	36,518	
01-OCT-18 To 31-DEC-18												
01-JAN-19 To 31-MAR-19	3	98.44	89.78	94.85	09.24	94.65	71.80	99.11	N/A	59,167	56,117	
01-APR-19 To 30-JUN-19	2	101.40	101.40	98.34	06.57	103.11	94.74	108.05	N/A	34,250	33,680	
01-JUL-19 To 30-SEP-19	1	88.84	88.84	88.84	00.00	100.00	88.84	88.84	N/A	80,000	71,075	
01-OCT-19 To 31-DEC-19	1	101.53	101.53	101.53	00.00	100.00	101.53	101.53	N/A	43,000	43,660	
01-JAN-20 To 31-MAR-20												
01-APR-20 To 30-JUN-20	1	102.71	102.71	102.71	00.00	100.00	102.71	102.71	N/A	70,000	71,900	
01-JUL-20 To 30-SEP-20												
<u>Study Yrs</u>												
01-OCT-17 To 30-SEP-18	5	98.27	97.78	96.53	02.40	101.29	93.81	102.00	N/A	50,355	48,610	
01-OCT-18 To 30-SEP-19	6	96.59	93.50	94.11	08.67	99.35	71.80	108.05	71.80 to 108.05	54,333	51,131	
01-OCT-19 To 30-SEP-20	2	102.12	102.12	102.27	00.58	99.85	101.53	102.71	N/A	56,500	57,780	
<u>Calendar Yrs</u>												
01-JAN-18 To 31-DEC-18	4	96.94	97.42	96.34	02.81	101.12	93.81	102.00	N/A	58,750	56,601	
01-JAN-19 To 31-DEC-19	7	98.44	94.64	94.97	07.74	99.65	71.80	108.05	71.80 to 108.05	52,714	50,064	
<u>ALL</u>	13	98.44	96.47	96.33	05.43	100.15	71.80	108.05	93.81 to 102.00	53,137	51,184	

<b>VALUATION GROUP</b>											Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val	
1	4	97.36	97.75	97.85	02.65	99.90	94.74	101.53	N/A	40,125	39,263	
10	1	102.71	102.71	102.71	00.00	100.00	102.71	102.71	N/A	70,000	71,900	
15	3	98.44	100.10	96.92	04.83	103.28	93.81	108.05	N/A	82,833	80,280	
20	1	88.84	88.84	88.84	00.00	100.00	88.84	88.84	N/A	80,000	71,075	
30	3	98.27	90.69	93.81	10.25	96.67	71.80	102.00	N/A	38,333	35,962	
35	1	99.23	99.23	99.23	00.00	100.00	99.23	99.23	N/A	16,775	16,645	
<u>ALL</u>	13	98.44	96.47	96.33	05.43	100.15	71.80	108.05	93.81 to 102.00	53,137	51,184	

**54 Knox**  
**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 : 13  
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Total Assessed Value : 665,395  
Avg. Adj. Sales Price : 53,137  
Avg. Assessed Value : 51,184

MEDIAN : 98  
WGT. MEAN : 96  
MEAN : 96  
COD : 05.43  
PRD : 100.15

COV : 09.12  
STD : 08.80  
Avg. Abs. Dev : 05.35  
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95% Wgt. Mean C.I. : 87.30 to 105.36  
95% Mean C.I. : 91.15 to 101.79

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**PROPERTY TYPE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
02											
03	13	98.44	96.47	96.33	05.43	100.15	71.80	108.05	93.81 to 102.00	53,137	51,184
04											
<u>ALL</u>	13	98.44	96.47	96.33	05.43	100.15	71.80	108.05	93.81 to 102.00	53,137	51,184

**SALE PRICE \***

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000											
Less Than 15,000											
Less Than 30,000	4	97.42	93.67	92.04	10.23	101.77	71.80	108.05	N/A	21,319	19,621
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	13	98.44	96.47	96.33	05.43	100.15	71.80	108.05	93.81 to 102.00	53,137	51,184
Greater Than 14,999	13	98.44	96.47	96.33	05.43	100.15	71.80	108.05	93.81 to 102.00	53,137	51,184
Greater Than 29,999	9	98.44	97.72	96.93	03.35	100.82	88.84	102.71	93.81 to 102.00	67,278	65,212
<u>Incremental Ranges</u>											
0 TO 4,999											
5,000 TO 14,999											
15,000 TO 29,999	4	97.42	93.67	92.04	10.23	101.77	71.80	108.05	N/A	21,319	19,621
30,000 TO 59,999	5	99.11	99.13	98.93	02.12	100.20	94.74	102.00	N/A	45,100	44,617
60,000 TO 99,999	2	95.78	95.78	95.32	07.25	100.48	88.84	102.71	N/A	75,000	71,488
100,000 TO 149,999	2	96.13	96.13	96.02	02.41	100.11	93.81	98.44	N/A	115,000	110,425
150,000 TO 249,999											
250,000 TO 499,999											
500,000 TO 999,999											
1,000,000 +											
<u>ALL</u>	13	98.44	96.47	96.33	05.43	100.15	71.80	108.05	93.81 to 102.00	53,137	51,184

**54 Knox**  
**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 : 13  
 Total Sales Price : 690,775  
 Total Adj. Sales Price : 690,775  
 Total Assessed Value : 665,395  
 Avg. Adj. Sales Price : 53,137  
 Avg. Assessed Value : 51,184

MEDIAN : 98  
 WGT. MEAN : 96  
 MEAN : 96  
 COD : 05.43  
 PRD : 100.15

COV : 09.12  
 STD : 08.80  
 Avg. Abs. Dev : 05.35  
 MAX Sales Ratio : 108.05  
 MIN Sales Ratio : 71.80

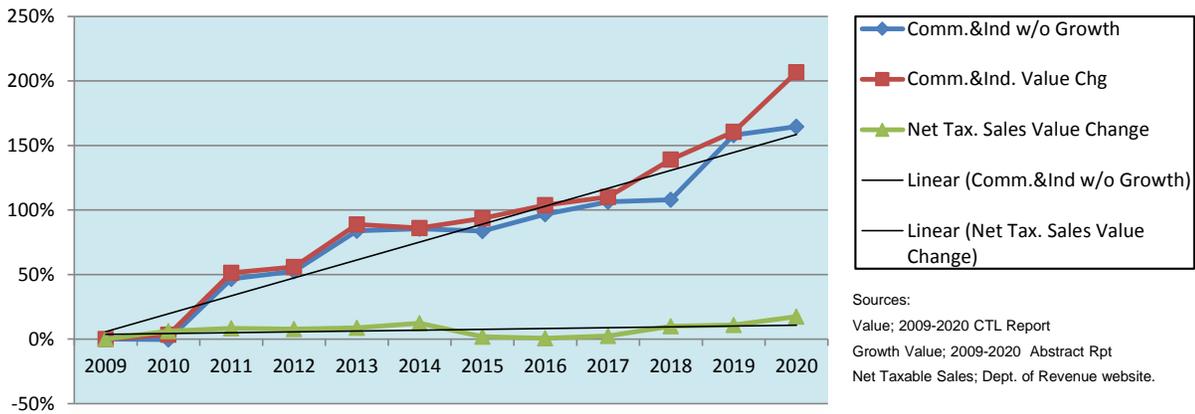
95% Median C.I. : 93.81 to 102.00  
 95% Wgt. Mean C.I. : 87.30 to 105.36  
 95% Mean C.I. : 91.15 to 101.79

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**OCCUPANCY CODE**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	2	105.38	105.38	103.83	02.53	101.49	102.71	108.05	N/A	44,250	45,945
350	2	96.52	96.52	94.47	02.81	102.17	93.81	99.23	N/A	68,388	64,608
353	2	100.22	100.22	99.39	01.78	100.84	98.44	102.00	N/A	75,000	74,540
406	2	85.46	85.46	88.99	15.98	96.03	71.80	99.11	N/A	33,750	30,035
442	3	98.27	96.21	94.72	04.30	101.57	88.84	101.53	N/A	57,667	54,623
532	1	94.74	94.74	94.74	00.00	100.00	94.74	94.74	N/A	50,000	47,370
554	1	95.60	95.60	95.60	00.00	100.00	95.60	95.60	N/A	25,000	23,900
<u>    ALL    </u>	13	98.44	96.47	96.33	05.43	100.15	71.80	108.05	93.81 to 102.00	53,137	51,184

### 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	\$ 27,681,610	\$ 240,065		\$ 27,441,545	--	\$ 42,909,107	--
2009	\$ 28,468,440	\$ 70,700	0.25%	\$ 28,397,740	--	\$ 40,335,045	--
2010	\$ 29,434,845	\$ 1,072,005	3.64%	\$ 28,362,840	-0.37%	\$ 42,856,278	6.25%
2011	\$ 43,084,660	\$ 1,349,483	3.13%	\$ 41,735,177	41.79%	\$ 43,714,549	2.00%
2012	\$ 44,388,395	\$ 972,515	2.19%	\$ 43,415,880	0.77%	\$ 43,448,714	-0.61%
2013	\$ 53,740,720	\$ 1,368,855	2.55%	\$ 52,371,865	17.99%	\$ 43,848,568	0.92%
2014	\$ 52,956,510	\$ 129,876	0.25%	\$ 52,826,634	-1.70%	\$ 45,338,248	3.40%
2015	\$ 55,107,420	\$ 2,828,564	5.13%	\$ 52,278,856	-1.28%	\$ 41,060,322	-9.44%
2016	\$ 58,002,725	\$ 1,988,820	3.43%	\$ 56,013,905	1.64%	\$ 40,634,890	-1.04%
2017	\$ 59,828,965	\$ 1,085,665	1.81%	\$ 58,743,300	1.28%	\$ 41,330,647	1.71%
2018	\$ 68,079,140	\$ 8,851,400	13.00%	\$ 59,227,740	-1.00%	\$ 44,381,900	7.38%
2019	\$ 74,196,570	\$ 727,285	0.98%	\$ 73,469,285	7.92%	\$ 44,721,444	0.77%
2020	\$ 87,323,230	\$ 11,987,435	13.73%	\$ 75,335,795	1.54%	\$ 47,374,970	5.93%
<b>Ann %chg</b>	10.05%			<b>Average</b>	<b>6.70%</b>	1.04%	<b>1.14%</b>

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2009	-	-	-
2010	-0.37%	3.39%	6.25%
2011	46.60%	51.34%	8.38%
2012	52.51%	55.92%	7.72%
2013	83.96%	88.77%	8.71%
2014	85.56%	86.02%	12.40%
2015	83.64%	93.57%	1.80%
2016	96.76%	103.74%	0.74%
2017	106.35%	110.16%	2.47%
2018	108.05%	139.14%	10.03%
2019	158.07%	160.63%	10.87%
2020	164.63%	206.74%	17.45%

County Number	54
County Name	Knox

**54 Knox**  
**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 : 62  
Total Sales Price : 42,033,975  
Total Adj. Sales Price : 42,033,975  
Total Assessed Value : 29,328,795  
Avg. Adj. Sales Price : 677,967  
Avg. Assessed Value : 473,045

MEDIAN : 72  
WGT. MEAN : 70  
MEAN : 71  
COD : 12.52  
PRD : 102.04

COV : 17.39  
STD : 12.38  
Avg. Abs. Dev : 09.00  
MAX Sales Ratio : 108.00  
MIN Sales Ratio : 42.95

95% Median C.I. : 67.94 to 74.34  
95% Wgt. Mean C.I. : 66.64 to 72.90  
95% Mean C.I. : 68.11 to 74.27

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DATE OF SALE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
<u>Qrtrs</u>											
01-OCT-17 To 31-DEC-17	9	66.35	70.71	67.44	15.13	104.85	49.43	98.62	62.90 to 86.05	1,273,397	858,792
01-JAN-18 To 31-MAR-18	5	69.51	67.12	65.50	12.78	102.47	54.45	78.80	N/A	436,614	285,987
01-APR-18 To 30-JUN-18	2	86.52	86.52	83.70	05.59	103.37	81.68	91.35	N/A	143,050	119,740
01-JUL-18 To 30-SEP-18	2	70.49	70.49	70.67	02.24	99.75	68.91	72.06	N/A	406,935	287,583
01-OCT-18 To 31-DEC-18	2	93.75	93.75	91.58	15.21	102.37	79.49	108.00	N/A	641,697	587,658
01-JAN-19 To 31-MAR-19	9	65.62	69.06	68.75	13.44	100.45	55.93	103.41	58.75 to 74.68	827,798	569,111
01-APR-19 To 30-JUN-19	3	72.97	71.68	71.88	03.47	99.72	67.24	74.82	N/A	833,947	599,410
01-JUL-19 To 30-SEP-19	7	76.38	77.61	79.34	04.36	97.82	71.90	86.03	71.90 to 86.03	395,329	313,662
01-OCT-19 To 31-DEC-19	8	68.20	67.49	68.02	09.91	99.22	42.95	78.04	42.95 to 78.04	567,449	385,984
01-JAN-20 To 31-MAR-20	4	66.44	63.88	63.38	10.99	100.79	49.31	73.33	N/A	805,881	510,746
01-APR-20 To 30-JUN-20	7	68.96	67.56	70.40	17.15	95.97	51.71	92.37	51.71 to 92.37	523,690	368,671
01-JUL-20 To 30-SEP-20	4	72.25	73.00	72.76	01.97	100.33	71.35	76.14	N/A	464,675	338,089
<u>Study Yrs</u>											
01-OCT-17 To 30-SEP-18	18	69.21	71.45	67.65	14.25	105.62	49.43	98.62	63.46 to 78.80	819,090	554,095
01-OCT-18 To 30-SEP-19	21	74.34	74.63	73.49	11.65	101.55	55.93	108.00	66.77 to 76.60	666,796	490,056
01-OCT-19 To 30-SEP-20	23	69.03	67.84	68.21	11.55	99.46	42.95	92.37	64.54 to 73.33	577,724	394,083
<u>Calendar Yrs</u>											
01-JAN-18 To 31-DEC-18	11	76.45	76.10	74.89	14.04	101.62	54.45	108.00	56.41 to 91.35	415,130	310,900
01-JAN-19 To 31-DEC-19	27	72.78	71.10	70.71	10.41	100.55	42.95	103.41	66.77 to 75.54	639,219	451,990
<u>ALL</u>	62	71.86	71.19	69.77	12.52	102.04	42.95	108.00	67.94 to 74.34	677,967	473,045

AREA (MARKET)										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	16	71.98	75.20	73.76	11.00	101.95	61.95	108.00	67.24 to 78.91	832,778	614,274
2	26	70.81	68.74	66.10	13.98	103.99	42.95	98.62	64.03 to 75.54	560,589	370,527
3	20	70.13	71.17	69.81	12.31	101.95	52.12	103.41	64.54 to 76.80	706,710	493,336
<u>ALL</u>	62	71.86	71.19	69.77	12.52	102.04	42.95	108.00	67.94 to 74.34	677,967	473,045

**54 Knox**  
**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 : 62  
 Total Sales Price : 42,033,975  
 Total Adj. Sales Price : 42,033,975  
 Total Assessed Value : 29,328,795  
 Avg. Adj. Sales Price : 677,967  
 Avg. Assessed Value : 473,045

MEDIAN : 72  
 WGT. MEAN : 70  
 MEAN : 71  
 COD : 12.52  
 PRD : 102.04

COV : 17.39  
 STD : 12.38  
 Avg. Abs. Dev : 09.00  
 MAX Sales Ratio : 108.00  
 MIN Sales Ratio : 42.95

95% Median C.I. : 67.94 to 74.34  
 95% Wgt. Mean C.I. : 66.64 to 72.90  
 95% Mean C.I. : 68.11 to 74.27

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**95%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Dry_____</b>											
County	5	69.03	65.01	64.51	09.71	100.78	49.31	72.69	N/A	607,122	391,636
1	3	69.03	67.68	67.83	04.88	99.78	61.95	72.06	N/A	661,870	448,975
2	1	49.31	49.31	49.31	00.00	100.00	49.31	49.31	N/A	650,000	320,495
3	1	72.69	72.69	72.69	00.00	100.00	72.69	72.69	N/A	400,000	290,760
<b>_____Grass_____</b>											
County	17	72.78	71.29	69.16	08.74	103.08	51.71	91.35	64.54 to 76.60	354,997	245,528
1	1	71.90	71.90	71.90	00.00	100.00	71.90	71.90	N/A	384,000	276,115
2	10	73.84	71.48	69.62	10.63	102.67	51.71	91.35	56.74 to 78.80	244,144	169,975
3	6	72.07	70.88	68.49	06.41	103.49	62.90	77.26	62.90 to 77.26	534,920	366,352
<b>_____ALL_____</b>	<b>62</b>	<b>71.86</b>	<b>71.19</b>	<b>69.77</b>	<b>12.52</b>	<b>102.04</b>	<b>42.95</b>	<b>108.00</b>	<b>67.94 to 74.34</b>	<b>677,967</b>	<b>473,045</b>

**80%MLU By Market Area**

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<b>_____Irrigated_____</b>											
County	8	65.99	66.37	66.32	11.58	100.08	49.43	86.05	49.43 to 86.05	1,018,161	675,254
1	4	71.82	73.29	72.22	09.86	101.48	63.46	86.05	N/A	1,053,573	760,884
2	3	56.41	57.15	56.36	09.57	101.40	49.43	65.62	N/A	833,333	469,695
3	1	66.35	66.35	66.35	00.00	100.00	66.35	66.35	N/A	1,431,000	949,415
<b>_____Dry_____</b>											
County	11	69.03	71.27	70.05	12.62	101.74	49.31	108.00	61.95 to 78.91	565,945	396,424
1	5	72.06	77.99	76.72	15.53	101.66	61.95	108.00	N/A	561,991	431,139
2	3	64.03	62.35	56.90	12.70	109.58	49.31	73.71	N/A	356,000	202,563
3	3	67.48	68.98	68.04	02.92	101.38	66.77	72.69	N/A	782,479	532,425
<b>_____Grass_____</b>											
County	21	72.97	72.63	74.05	10.88	98.08	51.71	103.41	67.94 to 76.60	375,315	277,939
1	1	71.90	71.90	71.90	00.00	100.00	71.90	71.90	N/A	384,000	276,115
2	13	73.33	71.13	70.91	11.21	100.31	51.71	91.35	56.74 to 78.80	253,700	179,903
3	7	72.78	75.53	76.72	11.45	98.45	62.90	103.41	62.90 to 103.41	599,931	460,266
<b>_____ALL_____</b>	<b>62</b>	<b>71.86</b>	<b>71.19</b>	<b>69.77</b>	<b>12.52</b>	<b>102.04</b>	<b>42.95</b>	<b>108.00</b>	<b>67.94 to 74.34</b>	<b>677,967</b>	<b>473,045</b>

## Knox County 2021 Average Acre Value Comparison

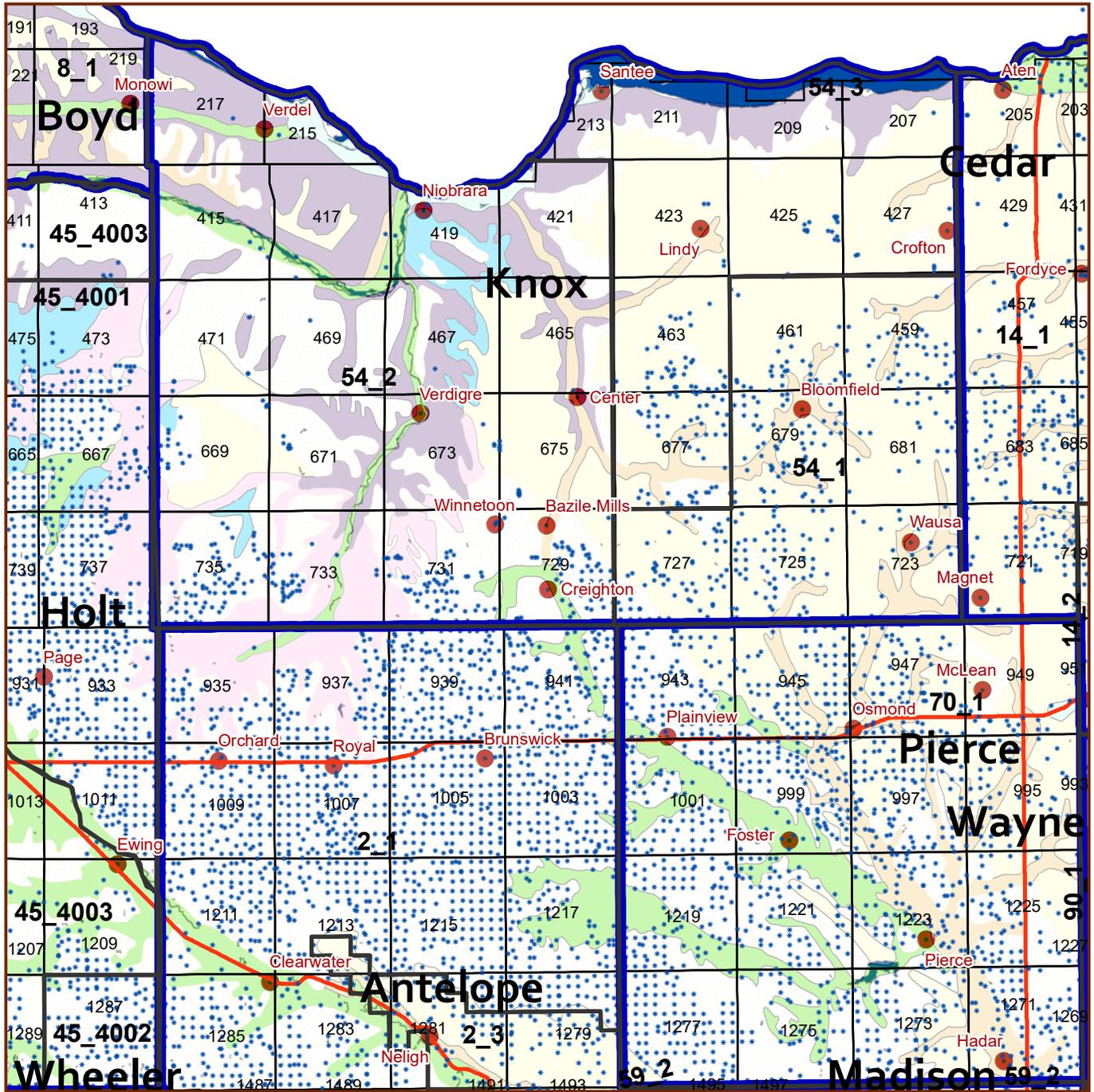
County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Knox	1	5465	5465	5274	5264	5140	5140	4886	4881	5112
Pierce	1	5447	5258	4911	4840	4756	4514	3665	3474	4637
Cedar	1	5670	5670	5615	5615	5035	5035	4450	4450	5075
Knox	3	5017	5055	4877	4807	4688	4465	3617	3527	4209
Knox	2	3921	3778	3668	3623	3555	3465	3204	3060	3588
Boyd	1	3400	3400	3200	3200	3000	3000	2820	2820	3104
Holt	3	2300	2300	2200	2200	2038	2100	2000	2000	2094
Holt	1	3600	3600	3500	3500	2698	3400	2327	2152	3264
Antelope	1	4725	4722	4700	4599	3700	3700	3700	3430	4255

County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Knox	1	4760	4760	4575	4375	4265	3995	3775	3735	4275
Pierce	1	4300	4165	3925	3740	3250	3150	2195	1915	3497
Cedar	1	4465	4465	4430	4430	4419	4420	3445	3445	4080
Knox	3	4410	4270	4080	4030	3930	3715	3300	2735	3727
Knox	2	2565	2495	2105	1910	1865	1830	1810	1800	2076
Boyd	1	2300	2300	2060	2060	1870	1870	1800	1800	2105
Holt	3	1800	1800	1800	1800	1800	1800	1800	1800	1800
Knox	1	1696	1697	1696	1697	1680	1680	n/a	1680	1696
Pierce	1	1900	1805	1650	1420	1355	1200	1050	1000	1677
Cedar	1	2456	2455	2236	2238	2030	2032	1810	1810	2277
Knox	3	1445	1448	1448	1446	1435	1437	1435	1435	1444
Knox	2	1421	1421	1421	1420	1405	1405	1410	1405	1416
Boyd	1	1280	1280	1190	1191	1190	1190	1190	1190	1196
Holt	3	1177	1225	846	1154	738	713	705	918	981
Holt	1	1262	1407	1358	1237	1121	1054	1045	1102	1219
Antelope	1	1099	1100	1100	1090	1090	1080	1080	1080	1093

County	Mkt Area	CRP	TIMBER	WASTE
Knox	1	1695	500	150
Pierce	1	3050	817	150
Cedar	1	1948	985	601
Knox	3	1444	500	150
Knox	2	1419	500	150
Boyd	1	n/a	n/a	590
Holt	3	1204	500	250
Holt	1	1356	500	250
Antelope	1	1650	500	152

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.

# KNOX COUNTY



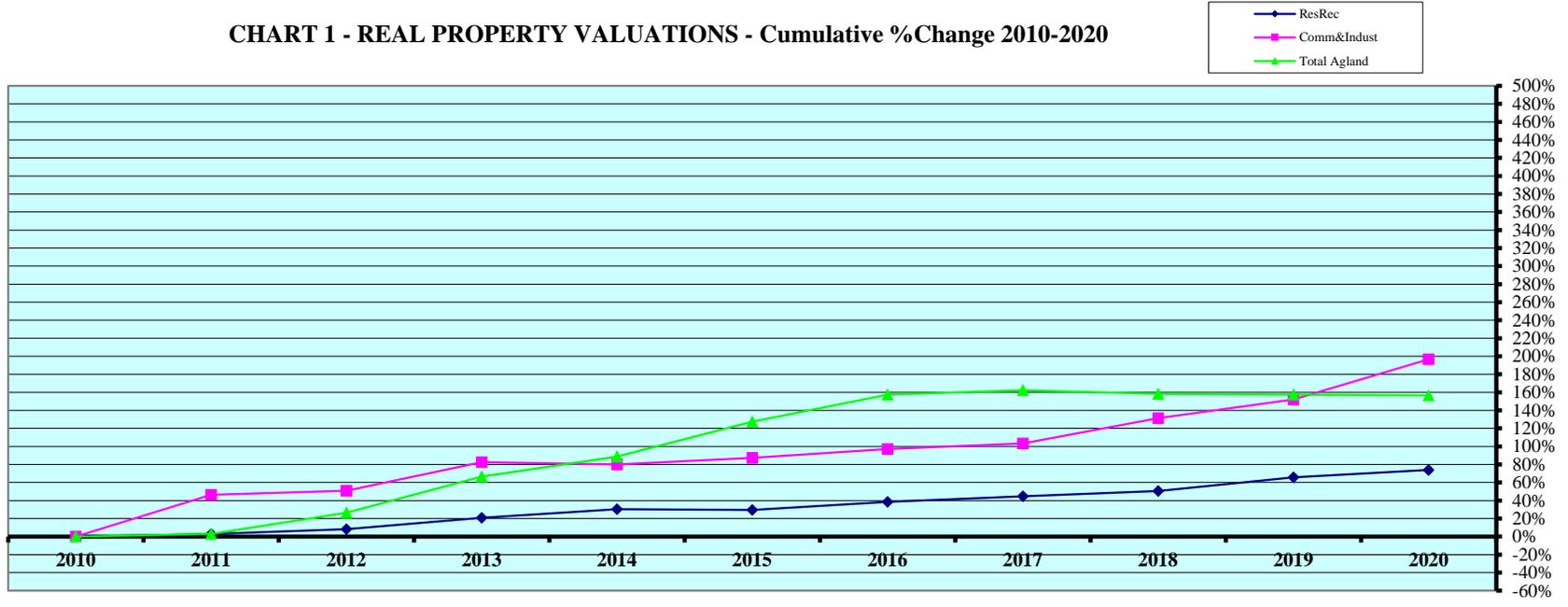
**Legend**

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

**Soils  
CLASS**

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

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



Tax Year	Residential & Recreational <sup>(1)</sup>				Commercial & Industrial <sup>(1)</sup>				Total Agricultural Land <sup>(1)</sup>			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2010	184,040,390	--	--	--	29,434,845	--	--	--	607,744,530	--	--	--
2011	189,237,910	5,197,520	2.82%	2.82%	43,084,660	13,649,815	46.37%	46.37%	625,627,125	17,882,595	2.94%	2.94%
2012	199,200,795	9,962,885	5.26%	8.24%	44,388,395	1,303,735	3.03%	50.80%	768,450,220	142,823,095	22.83%	26.44%
2013	222,219,950	23,019,155	11.56%	20.75%	53,740,720	9,352,325	21.07%	82.58%	1,012,430,010	243,979,790	31.75%	66.59%
2014	239,739,260	17,519,310	7.88%	30.26%	52,956,510	-784,210	-1.46%	79.91%	1,147,475,650	135,045,640	13.34%	88.81%
2015	238,150,835	-1,588,425	-0.66%	29.40%	55,107,420	2,150,910	4.06%	87.22%	1,381,378,940	233,903,290	20.38%	127.30%
2016	255,173,380	17,022,545	7.15%	38.65%	58,002,725	2,895,305	5.25%	97.05%	1,565,047,365	183,668,425	13.30%	157.52%
2017	266,120,795	10,947,415	4.29%	44.60%	59,828,965	1,826,240	3.15%	103.26%	1,594,466,755	29,419,390	1.88%	162.36%
2018	277,222,840	11,102,045	4.17%	50.63%	68,079,140	8,250,175	13.79%	131.29%	1,568,898,245	-25,568,510	-1.60%	158.15%
2019	305,006,230	27,783,390	10.02%	65.73%	74,196,570	6,117,430	8.99%	152.07%	1,563,804,805	-5,093,440	-0.32%	157.31%
2020	320,163,510	15,157,280	4.97%	73.96%	87,323,230	13,126,660	17.69%	196.67%	1,558,927,160	-4,877,645	-0.31%	156.51%

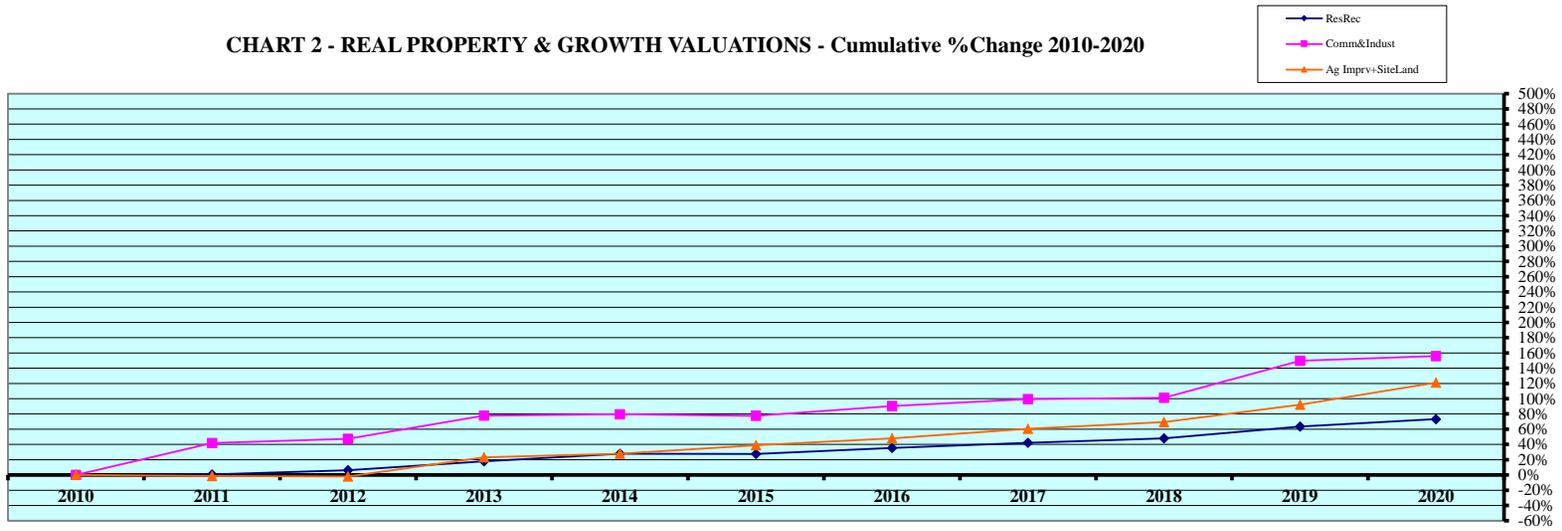
Rate Annual %chg: Residential & Recreational **5.69%** Commercial & Industrial **11.49%** Agricultural Land **9.88%**

Cnty# **54**  
County **KNOX**

**CHART 1**

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

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



Tax Year	Residential & Recreational <sup>(1)</sup>						Commercial & Industrial <sup>(1)</sup>									
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth				
2010	184,040,390	2,940,883	1.60%	181,099,507	--	--	29,434,845	1,072,005	3.64%	28,362,840	--	--				
2011	189,237,910	4,022,000	2.13%	185,215,910	0.64%	0.64%	43,084,660	1,349,483	3.13%	41,735,177	41.79%	41.79%				
2012	199,200,795	3,794,310	1.90%	195,406,485	3.26%	6.18%	44,388,395	972,515	2.19%	43,415,880	0.77%	47.50%				
2013	222,219,950	5,212,817	2.35%	217,007,133	8.94%	17.91%	53,740,720	1,368,855	2.55%	52,371,865	17.99%	77.92%				
2014	239,739,260	4,460,972	1.86%	235,278,288	5.88%	27.84%	52,956,510	129,876	0.25%	52,826,634	-1.70%	79.47%				
2015	238,150,835	3,337,329	1.40%	234,813,506	-2.05%	27.59%	55,107,420	2,828,564	5.13%	52,278,856	-1.28%	77.61%				
2016	255,173,380	5,808,980	2.28%	249,364,400	4.71%	35.49%	58,002,725	1,988,820	3.43%	56,013,905	1.64%	90.30%				
2017	266,120,795	4,775,141	1.79%	261,345,654	2.42%	42.00%	59,828,965	1,085,665	1.81%	58,743,300	1.28%	99.57%				
2018	277,222,840	4,907,145	1.77%	272,315,695	2.33%	47.97%	68,079,140	8,851,400	13.00%	59,227,740	-1.00%	101.22%				
2019	305,006,230	4,034,225	1.32%	300,972,005	8.57%	63.54%	74,196,570	727,285	0.98%	73,469,285	7.92%	149.60%				
2020	320,163,510	1,295,655	0.40%	318,867,855	4.54%	73.26%	87,323,230	11,987,435	13.73%	75,335,795	1.54%	155.94%				
Rate Ann%chg	5.69%			Resid & Recreat w/o growth			3.92%			11.49%			C & I w/o growth		6.89%	

Tax Year	Ag Improvements & Site Land <sup>(1)</sup>									
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2010	49,543,610	23,901,230	73,444,840	1,748,665	2.38%	71,696,175	--	--		
2011	49,617,340	25,684,580	75,301,920	2,861,870	3.80%	72,440,050	-1.37%	-1.37%		
2012	48,985,630	26,542,325	75,527,955	3,601,950	4.77%	71,926,005	-4.48%	-2.07%		
2013	57,720,995	37,020,020	94,741,015	4,395,950	4.64%	90,345,065	19.62%	23.01%		
2014	58,156,615	37,400,070	95,556,685	1,615,920	1.69%	93,940,765	-0.84%	27.91%		
2015	64,843,985	41,820,510	106,664,495	4,602,257	4.31%	102,062,238	6.81%	38.96%		
2016	68,392,350	45,639,505	114,031,855	5,373,732	4.71%	108,658,123	1.87%	47.95%		
2017	69,401,530	50,508,195	119,909,725	2,052,860	1.71%	117,856,865	3.35%	60.47%		
2018	74,384,975	52,750,480	127,135,455	2,684,620	2.11%	124,450,835	3.79%	69.45%		
2019	89,192,395	56,503,185	145,695,580	4,542,100	3.12%	141,153,480	11.03%	92.19%		
2020	99,238,625	66,383,285	165,621,910	3,269,335	1.97%	162,352,575	11.43%	121.05%		
Rate Ann%chg	7.19%		10.76%		8.47%		Ag Imprv+Site w/o growth		5.12%	

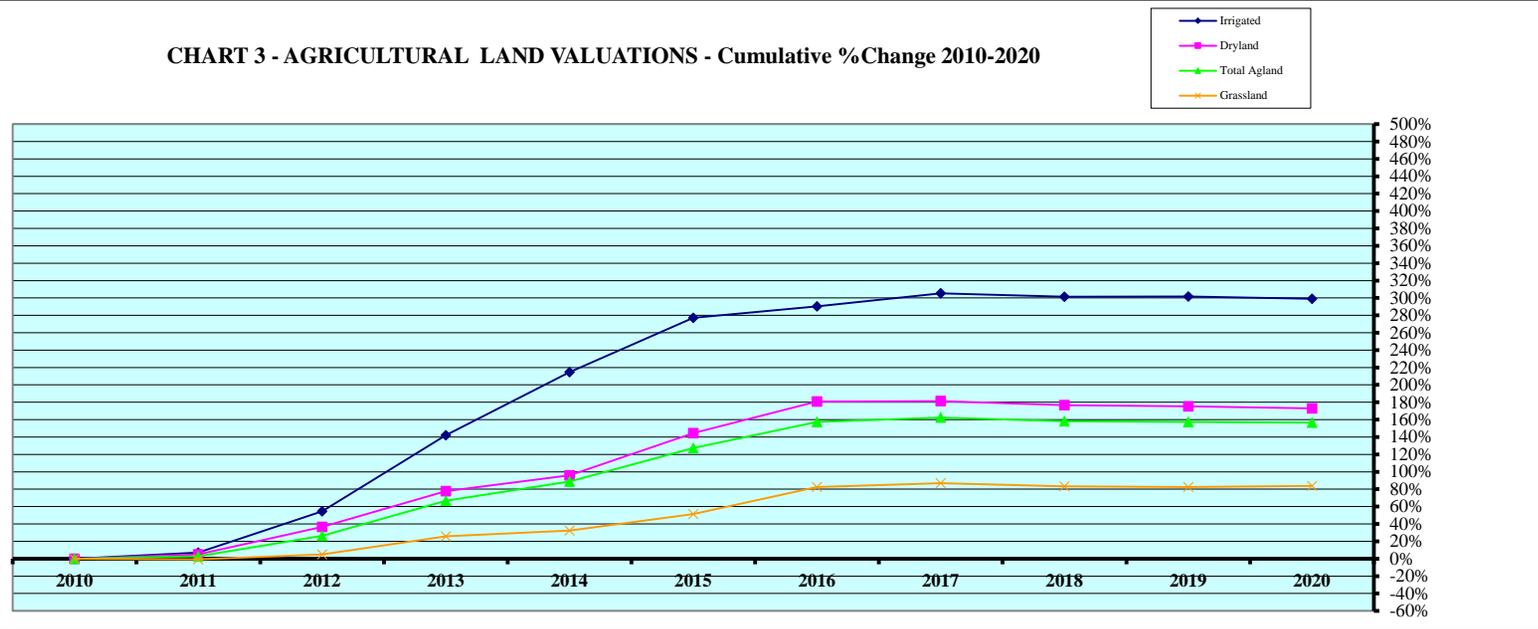
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and 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# 54  
County KNOX

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	98,986,065	--	--	--	255,894,345	--	--	--	251,386,255	--	--	--
2011	106,010,205	7,024,140	7.10%	7.10%	268,519,370	12,625,025	4.93%	4.93%	249,571,895	-1,814,360	-0.72%	-0.72%
2012	153,015,465	47,005,260	44.34%	54.58%	349,589,615	81,070,245	30.19%	36.61%	263,907,040	14,335,145	5.74%	4.98%
2013	239,590,755	86,575,290	56.58%	142.04%	455,001,045	105,411,430	30.15%	77.81%	316,130,185	52,223,145	19.79%	25.75%
2014	311,405,300	71,814,545	29.97%	214.60%	501,233,990	46,232,945	10.16%	95.88%	333,088,580	16,958,395	5.36%	32.50%
2015	373,268,040	61,862,740	19.87%	277.09%	625,633,865	124,399,875	24.82%	144.49%	380,667,895	47,579,315	14.28%	51.43%
2016	386,450,725	13,182,685	3.53%	290.41%	718,867,645	93,233,780	14.90%	180.92%	458,547,435	77,879,540	20.46%	82.41%
2017	401,205,060	14,754,335	3.82%	305.31%	719,905,340	1,037,695	0.14%	181.33%	469,900,440	11,353,005	2.48%	86.92%
2018	397,414,705	-3,790,355	-0.94%	301.49%	707,970,830	-11,934,510	-1.66%	176.67%	460,497,435	-9,403,005	-2.00%	83.18%
2019	397,734,630	319,925	0.08%	301.81%	704,349,650	-3,621,180	-0.51%	175.25%	458,681,230	-1,816,205	-0.39%	82.46%
2020	395,004,095	-2,730,535	-0.69%	299.05%	698,314,940	-6,034,710	-0.86%	172.89%	462,083,915	3,402,685	0.74%	83.81%

Rate Ann.%chg: Irrigated **14.84%** Dryland **10.56%** Grassland **6.28%**

Tax Year	Waste Land <sup>(1)</sup>				Other Agland <sup>(1)</sup>				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2010	1,126,465	--	--	--	351,400	--	--	--	607,744,530	--	--	--
2011	1,174,725	48,260	4.28%	4.28%	350,930	-470	-0.13%	-0.13%	625,627,125	17,882,595	2.94%	2.94%
2012	1,595,190	420,465	35.79%	41.61%	342,910	-8,020	-2.29%	-2.42%	768,450,220	142,823,095	22.83%	26.44%
2013	1,362,365	-232,825	-14.60%	20.94%	345,660	2,750	0.80%	-1.63%	1,012,430,010	243,979,790	31.75%	66.59%
2014	1,407,445	45,080	3.31%	24.94%	340,335	-5,325	-1.54%	-3.15%	1,147,475,650	135,045,640	13.34%	88.81%
2015	1,460,630	53,185	3.78%	29.66%	348,510	8,175	2.40%	-0.82%	1,381,378,940	233,903,290	20.38%	127.30%
2016	833,250	-627,380	-42.95%	-26.03%	348,310	-200	-0.06%	-0.88%	1,565,047,365	183,668,425	13.30%	157.52%
2017	647,020	-186,230	-22.35%	-42.56%	2,808,895	2,460,585	706.44%	699.34%	1,594,466,755	29,419,390	1.88%	162.36%
2018	725,620	78,600	12.15%	-35.58%	2,289,655	-519,240	-18.49%	551.58%	1,568,898,245	-25,568,510	-1.60%	158.15%
2019	737,995	12,375	1.71%	-34.49%	2,301,300	11,645	0.51%	554.89%	1,563,804,805	-5,093,440	-0.32%	157.31%
2020	835,570	97,575	13.22%	-25.82%	2,688,640	387,340	16.83%	665.12%	1,558,927,160	-4,877,645	-0.31%	156.51%

Cnty# **54**  
County **KNOX**

Rate Ann.%chg: Total Agric Land **9.88%**

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

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	99,141,030	62,824	1,578			255,530,760	209,617	1,219			81,700,995	133,333	613		
2011	106,045,680	64,585	1,642	4.05%	4.05%	268,016,920	209,257	1,281	5.07%	5.07%	89,688,965	135,300	663	8.18%	9.46%
2012	152,554,725	65,990	2,312	40.80%	46.49%	349,793,475	209,276	1,671	30.50%	37.11%	89,574,800	130,628	686	3.44%	13.24%
2013	240,203,100	72,811	3,299	42.70%	109.05%	454,106,835	214,202	2,120	26.84%	73.91%	97,239,960	127,646	762	11.09%	25.80%
2014	310,199,265	77,851	3,985	20.78%	152.49%	500,843,935	211,030	2,373	11.95%	94.69%	128,539,130	127,483	1,008	32.36%	66.50%
2015	372,345,820	84,327	4,415	10.82%	179.80%	626,371,020	211,132	2,967	25.00%	143.37%	149,636,865	127,257	1,176	16.62%	94.17%
2016	386,396,950	86,703	4,457	0.93%	182.41%	718,648,080	208,820	3,441	16.00%	182.31%	164,929,515	127,713	1,291	9.83%	113.25%
2017	402,068,625	87,478	4,596	3.13%	191.26%	720,164,330	206,313	3,491	1.43%	186.34%	174,353,050	127,360	1,369	6.01%	126.06%
2018	396,324,330	86,991	4,556	-0.88%	188.70%	707,921,130	206,069	3,435	-1.58%	181.81%	167,960,980	130,138	1,291	-5.72%	113.13%
2019	398,969,780	87,610	4,554	-0.04%	188.57%	706,375,155	205,593	3,436	0.01%	181.85%	167,183,410	129,675	1,289	-0.11%	112.90%
2020	394,719,600	87,350	4,519	-0.77%	186.35%	699,654,190	204,796	3,416	-0.57%	180.25%	462,103,275	328,896	1,405	8.98%	129.29%

Rate Annual %chg Average Value/Acre:

11.09%

10.85%

8.65%

Tax Year	WASTE LAND <sup>(2)</sup>					OTHER AGLAND <sup>(2)</sup>					TOTAL AGRICULTURAL LAND <sup>(1)</sup>				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2010	461,280	9,101	51			1,084,780	12,885	84			608,409,195	656,082	927		
2011	1,130,670	9,941	114	124.41%	124.41%	1,115,285	12,699	88	4.31%	4.31%	625,965,745	655,506	955	2.98%	2.98%
2012	1,748,855	16,133	108	-4.69%	113.88%	940,385	9,648	97	10.99%	15.78%	769,743,950	655,945	1,173	22.89%	26.54%
2013	1,355,365	15,739	86	-20.56%	69.91%	1,033,660	9,658	107	9.80%	27.12%	769,743,950	653,658	1,550	32.06%	67.11%
2014	1,406,390	15,688	90	4.10%	76.88%	1,050,955	9,757	108	0.64%	27.94%	1,146,518,830	652,219	1,758	13.43%	89.56%
2015	1,457,300	15,589	93	4.28%	84.45%	1,143,830	10,114	113	4.99%	34.32%	1,382,410,120	652,847	2,118	20.46%	128.34%
2016	1,611,815	15,586	103	10.62%	104.04%	1,320,685	10,169	130	14.84%	54.26%	1,566,285,350	652,217	2,401	13.41%	158.96%
2017	631,370	4,321	146	41.29%	188.28%	3,912,505	13,313	294	126.29%	249.07%	1,595,070,485	640,876	2,489	3.64%	168.39%
2018	722,510	4,815	150	2.69%	196.04%	3,446,355	13,397	257	-12.47%	205.54%	1,569,377,710	641,087	2,448	-1.64%	163.98%
2019	739,525	4,929	150	0.00%	196.04%	3,449,085	13,350	258	0.44%	206.87%	1,568,480,745	639,761	2,452	0.15%	164.38%
2020	800,825	5,337	150	0.01%	196.05%	3,793,155	13,365	284	9.85%	237.10%	1,561,071,045	639,745	2,440	-0.47%	163.13%

54  
KNOX

Rate Annual %chg Average Value/Acre:

10.16%

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

CHART 4

CHART 5 - 2020 County and Municipal Valuations by Property Type

Pop.	County:	Personal Prop	StateAsd PP	StateAsdReal	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
8,701	<b>KNOX</b>	101,954,951	13,104,857	2,838,598	184,158,620	87,323,230	0	136,004,890	1,558,927,160	99,238,625	66,383,285	0	2,249,934,216
cnty sectorvalue % of total value:		4.53%	0.58%	0.13%	8.19%	3.88%		6.04%	69.29%	4.41%	2.95%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
29	<b>BAZILE MILLS</b>	79,923	5,202	1,152	1,065,670	71,335	0	0	0	0	0	0	1,223,282
0.33%	%sector of county sector	0.08%	0.04%	0.04%	0.58%	0.08%							0.05%
	%sector of municipality	6.53%	0.43%	0.09%	87.12%	5.83%							100.00%
1,028	<b>BLOOMFIELD</b>	1,880,788	2,334,921	479,845	27,898,030	12,498,560	0	0	0	0	0	0	45,092,144
11.81%	%sector of county sector	1.84%	17.82%	16.90%	15.15%	14.31%							2.00%
	%sector of municipality	4.17%	5.18%	1.06%	61.87%	27.72%							100.00%
94	<b>CENTER</b>	34,301	160,925	35,637	1,395,375	326,810	0	0	0	0	0	0	1,953,048
1.08%	%sector of county sector	0.03%	1.23%	1.26%	0.76%	0.37%							0.09%
	%sector of municipality	1.76%	8.24%	1.82%	71.45%	16.73%							100.00%
1,154	<b>CREIGHTON</b>	1,649,081	739,175	134,247	34,324,720	5,970,635	0	0	0	0	0	0	42,817,858
13.26%	%sector of county sector	1.62%	5.64%	4.73%	18.64%	6.84%							1.90%
	%sector of municipality	3.85%	1.73%	0.31%	80.16%	13.94%							100.00%
726	<b>CROFTON</b>	858,370	645,524	123,254	29,738,555	5,007,965	0	0	0	0	0	0	36,373,668
8.34%	%sector of county sector	0.84%	4.93%	4.34%	16.15%	5.73%							1.62%
	%sector of municipality	2.36%	1.77%	0.34%	81.76%	13.77%							100.00%
370	<b>NIOBRARA</b>	393,677	382,876	84,789	10,220,420	2,845,760	0	0	0	0	0	0	13,927,522
4.25%	%sector of county sector	0.39%	2.92%	2.99%	5.55%	3.26%							0.62%
	%sector of municipality	2.83%	2.75%	0.61%	73.38%	20.43%							100.00%
346	<b>SANTEE</b>	37,071	21,849	4,839	240,630	0	0	0	0	0	0	0	304,389
3.98%	%sector of county sector	0.04%	0.17%	0.17%	0.13%								0.35%
	%sector of municipality	12.18%	7.18%	1.59%	79.05%								100.00%
30	<b>VERDEL</b>	38,299	0	0	615,640	41,080	0	54,415	0	0	0	0	749,434
0.34%	%sector of county sector	0.04%			0.33%	0.05%							
	%sector of municipality	5.11%			82.15%	5.48%		7.26%					100.00%
575	<b>VERDIGRE</b>	1,328,330	378,168	83,746	12,887,095	2,778,295	0	0	0	0	0	0	17,455,634
6.61%	%sector of county sector	1.30%	2.89%	2.95%	7.00%	3.18%							1.12%
	%sector of municipality	7.61%	2.17%	0.48%	73.83%	15.92%							100.00%
634	<b>WAUSA</b>	2,581,864	832,697	166,820	16,272,220	3,373,505	0	0	0	0	0	0	23,227,106
7.29%	%sector of county sector	2.53%	6.35%	5.88%	8.84%	3.86%							1.03%
	%sector of municipality	11.12%	3.59%	0.72%	70.06%	14.52%							100.00%
68	<b>WINNETOON</b>	110,485	148,726	32,936	1,266,255	332,300	0	0	0	0	0	0	1,890,702
0.78%	%sector of county sector	0.11%	1.13%	1.16%	0.69%	0.38%							0.08%
	%sector of municipality	5.84%	7.87%	1.74%	66.97%	17.58%							100.00%
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
0	%sector of county sector	0	0	0	0	0	0	0	0	0	0	0	0
	%sector of municipality												
5,054	<b>Total Municipalities</b>	8,992,189	5,650,063	1,147,265	135,924,610	33,246,245	0	54,415	0	0	0	0	185,014,787
58.09%	%all municip.sectors of cnty	8.82%	43.11%	40.42%	73.81%	38.07%		0.04%					8.22%

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

CHART 5

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

<b>Total Real Property</b> Sum Lines 17, 25, & 30	<b>Records : 11,147</b>	<b>Value : 2,123,842,240</b>	<b>Growth 10,640,220</b>	<b>Sum Lines 17, 25, &amp; 41</b>
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
<b>01. Res UnImp Land</b>	329	1,965,115	17	34,085	6	22,185	352	2,021,385	
<b>02. Res Improve Land</b>	2,228	10,926,230	92	2,584,565	243	7,473,165	2,563	20,983,960	
<b>03. Res Improvements</b>	2,267	126,725,260	96	11,241,360	279	27,821,790	2,642	165,788,410	
<b>04. Res Total</b>	2,596	139,616,605	113	13,860,010	285	35,317,140	2,994	188,793,755	1,708,760
<b>% of Res Total</b>	86.71	73.95	3.77	7.34	9.52	18.71	26.86	8.89	16.06
<b>05. Com UnImp Land</b>	67	205,805	6	29,020	16	287,650	89	522,475	
<b>06. Com Improve Land</b>	464	1,989,975	30	476,005	35	5,727,900	529	8,193,880	
<b>07. Com Improvements</b>	472	35,588,525	34	3,409,980	50	39,555,730	556	78,554,235	
<b>08. Com Total</b>	539	37,784,305	40	3,915,005	66	45,571,280	645	87,270,590	1,949,690
<b>% of Com Total</b>	83.57	43.30	6.20	4.49	10.23	52.22	5.79	4.11	18.32
<b>09. Ind UnImp Land</b>	0	0	0	0	0	0	0	0	
<b>10. Ind Improve Land</b>	0	0	0	0	0	0	0	0	
<b>11. Ind Improvements</b>	0	0	0	0	0	0	0	0	
<b>12. Ind Total</b>	0	0	0	0	0	0	0	0	0
<b>% of Ind Total</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>13. Rec UnImp Land</b>	0	0	1	8,080	1,198	15,949,135	1,199	15,957,215	
<b>14. Rec Improve Land</b>	0	0	4	347,250	727	25,261,185	731	25,608,435	
<b>15. Rec Improvements</b>	0	0	6	109,120	752	103,780,815	758	103,889,935	
<b>16. Rec Total</b>	0	0	7	464,450	1,950	144,991,135	1,957	145,455,585	2,624,775
<b>% of Rec Total</b>	0.00	0.00	0.36	0.32	99.64	99.68	17.56	6.85	24.67
<b>Res &amp; Rec Total</b>	2,596	139,616,605	120	14,324,460	2,235	180,308,275	4,951	334,249,340	4,333,535
<b>% of Res &amp; Rec Total</b>	52.43	41.77	2.42	4.29	45.14	53.94	44.42	15.74	40.73
<b>Com &amp; Ind Total</b>	539	37,784,305	40	3,915,005	66	45,571,280	645	87,270,590	1,949,690
<b>% of Com &amp; Ind Total</b>	83.57	43.30	6.20	4.49	10.23	52.22	5.79	4.11	18.32
<b>17. Taxable Total</b>	3,135	177,400,910	160	18,239,465	2,301	225,879,555	5,596	421,519,930	6,283,225
<b>% of Taxable Total</b>	56.02	42.09	2.86	4.33	41.12	53.59	50.20	19.85	59.05

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	3	455,930	1,324,425	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	0	0	0
19. Commercial	0	0	0	3	455,930	1,324,425
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				3	455,930	1,324,425

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	401	80	745	1,226

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	0	0	229	42,190,655	3,855	1,022,041,620	4,084	1,064,232,275
28. Ag-Improved Land	0	0	111	28,934,360	1,305	477,861,655	1,416	506,796,015
29. Ag Improvements	0	0	111	10,265,690	1,356	121,028,330	1,467	131,294,020

30. Ag Total					5,551	1,702,322,310
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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	1	1.00	20,000	
32. HomeSite Improv Land	0	0.00	0	83	88.00	1,730,000	
33. HomeSite Improvements	0	0.00	0	83	86.00	7,499,585	
34. HomeSite Total							
35. FarmSite UnImp Land	0	0.00	0	25	37.06	74,120	
36. FarmSite Improv Land	0	0.00	0	101	413.86	827,720	
37. FarmSite Improvements	0	0.00	0	82	0.00	2,766,105	
38. FarmSite Total							
39. Road & Ditches	0	0.00	0	0	403.11	0	
40. Other- Non Ag Use	0	0.00	0	0	358.86	254,805	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	10	11.00	210,000	11	12.00	230,000	
32. HomeSite Improv Land	900	949.82	18,530,000	983	1,037.82	20,260,000	
33. HomeSite Improvements	1,022	944.82	74,086,145	1,105	1,030.82	81,585,730	4,356,995
34. HomeSite Total				<b>1,116</b>	<b>1,049.82</b>	<b>102,075,730</b>	
35. FarmSite UnImp Land	280	695.79	1,390,580	305	732.85	1,464,700	
36. FarmSite Improv Land	1,232	6,610.75	13,217,540	1,333	7,024.61	14,045,260	
37. FarmSite Improvements	1,013	0.00	46,942,185	1,095	0.00	49,708,290	0
38. FarmSite Total				<b>1,400</b>	<b>7,757.46</b>	<b>65,218,250</b>	
39. Road & Ditches	0	9,788.92	0	0	10,192.03	0	
40. Other- Non Ag Use	0	8,678.49	6,207,770	0	9,037.35	6,462,575	
41. Total Section VI				<b>2,516</b>	<b>28,036.66</b>	<b>173,756,555</b>	<b>4,356,995</b>

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	18	2,038.79	1,824,315	18	2,038.79	1,824,315

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	7	516.33	682,975	7	516.33	682,975
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	1,843.54	4.50%	10,074,945	4.81%	5,465.00
46. 1A	1,667.16	4.07%	9,111,035	4.35%	5,465.00
47. 2A1	2,816.66	6.88%	14,854,180	7.09%	5,273.69
48. 2A	15,975.30	39.00%	84,095,495	40.16%	5,264.09
49. 3A1	409.63	1.00%	2,105,505	1.01%	5,140.02
50. 3A	73.92	0.18%	379,955	0.18%	5,140.08
51. 4A1	14,809.85	36.16%	72,362,710	34.56%	4,886.12
52. 4A	3,361.33	8.21%	16,405,860	7.84%	4,880.76
53. Total	40,957.39	100.00%	209,389,685	100.00%	5,112.38
<b>Dry</b>					
54. 1D1	2,948.41	3.62%	14,034,425	4.03%	4,760.00
55. 1D	28,652.53	35.15%	136,386,060	39.14%	4,760.00
56. 2D1	5,986.67	7.34%	27,389,125	7.86%	4,575.02
57. 2D	7,639.45	9.37%	33,423,135	9.59%	4,375.07
58. 3D1	170.34	0.21%	726,510	0.21%	4,265.06
59. 3D	1,618.28	1.99%	6,465,045	1.86%	3,995.01
60. 4D1	29,033.29	35.62%	109,600,865	31.46%	3,775.01
61. 4D	5,458.97	6.70%	20,389,385	5.85%	3,735.02
62. Total	81,507.94	100.00%	348,414,550	100.00%	4,274.61
<b>Grass</b>					
63. 1G1	8,441.61	30.50%	14,313,240	30.53%	1,695.56
64. 1G	5,981.48	21.61%	10,139,945	21.63%	1,695.22
65. 2G1	2,747.90	9.93%	4,658,235	9.94%	1,695.20
66. 2G	9,213.39	33.29%	15,610,705	33.30%	1,694.35
67. 3G1	1,065.61	3.85%	1,786,175	3.81%	1,676.20
68. 3G	95.07	0.34%	159,720	0.34%	1,680.03
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	127.88	0.46%	214,830	0.46%	1,679.93
71. Total	27,672.94	100.00%	46,882,850	100.00%	1,694.18
<b>Irrigated Total</b>					
	40,957.39	26.96%	209,389,685	34.58%	5,112.38
<b>Dry Total</b>					
	81,507.94	53.65%	348,414,550	57.53%	4,274.61
<b>Grass Total</b>					
	27,672.94	18.22%	46,882,850	7.74%	1,694.18
72. Waste	501.50	0.33%	75,285	0.01%	150.12
73. Other	1,283.24	0.84%	825,895	0.14%	643.60
74. Exempt	1,048.83	0.69%	0	0.00%	0.00
75. Market Area Total	151,923.01	100.00%	605,588,265	100.00%	3,986.15

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	5,328.58	17.70%	20,891,135	19.34%	3,920.58
46. 1A	2,816.50	9.35%	10,640,250	9.85%	3,777.83
47. 2A1	1,508.08	5.01%	5,532,185	5.12%	3,668.36
48. 2A	11,299.51	37.52%	40,943,765	37.90%	3,623.50
49. 3A1	2,584.20	8.58%	9,186,815	8.50%	3,554.99
50. 3A	265.51	0.88%	919,990	0.85%	3,464.99
51. 4A1	4,273.05	14.19%	13,690,040	12.67%	3,203.81
52. 4A	2,037.37	6.77%	6,234,335	5.77%	3,059.99
<b>53. Total</b>	<b>30,112.80</b>	<b>100.00%</b>	<b>108,038,515</b>	<b>100.00%</b>	<b>3,587.79</b>
<b>Dry</b>					
54. 1D1	7,410.50	10.12%	19,007,395	12.50%	2,564.93
55. 1D	14,804.73	20.21%	36,937,000	24.29%	2,494.95
56. 2D1	5,951.05	8.12%	12,527,000	8.24%	2,105.01
57. 2D	18,469.70	25.21%	35,277,165	23.20%	1,910.00
58. 3D1	3,505.78	4.79%	6,538,285	4.30%	1,865.00
59. 3D	1,125.37	1.54%	2,059,450	1.35%	1,830.02
60. 4D1	14,405.34	19.67%	26,073,810	17.15%	1,810.01
61. 4D	7,578.69	10.35%	13,641,625	8.97%	1,800.00
<b>62. Total</b>	<b>73,251.16</b>	<b>100.00%</b>	<b>152,061,730</b>	<b>100.00%</b>	<b>2,075.90</b>
<b>Grass</b>					
63. 1G1	20,483.99	8.94%	28,625,855	9.21%	1,397.47
64. 1G	32,496.99	14.18%	44,775,575	14.40%	1,377.84
65. 2G1	62,359.87	27.20%	84,558,555	27.20%	1,355.98
66. 2G	48,260.07	21.05%	65,920,340	21.21%	1,365.94
67. 3G1	37,483.53	16.35%	49,931,395	16.06%	1,332.09
68. 3G	26,585.82	11.60%	34,902,950	11.23%	1,312.84
69. 4G1	616.13	0.27%	852,210	0.27%	1,383.17
70. 4G	939.95	0.41%	1,293,940	0.42%	1,376.61
<b>71. Total</b>	<b>229,226.35</b>	<b>100.00%</b>	<b>310,860,820</b>	<b>100.00%</b>	<b>1,356.13</b>
<b>Irrigated Total</b>					
	30,112.80	8.69%	108,038,515	18.84%	3,587.79
<b>Dry Total</b>					
	73,251.16	21.14%	152,061,730	26.51%	2,075.90
<b>Grass Total</b>					
	229,226.35	66.16%	310,860,820	54.19%	1,356.13
72. Waste	3,992.93	1.15%	599,080	0.10%	150.04
73. Other	9,875.48	2.85%	2,042,335	0.36%	206.81
74. Exempt	14,556.33	4.20%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>346,458.72</b>	<b>100.00%</b>	<b>573,602,480</b>	<b>100.00%</b>	<b>1,655.62</b>

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	670.54	3.99%	3,363,825	4.75%	5,016.59
46. 1A	403.61	2.40%	2,040,245	2.88%	5,054.99
47. 2A1	811.78	4.83%	3,959,105	5.59%	4,877.07
48. 2A	6,015.30	35.78%	28,912,560	40.85%	4,806.50
49. 3A1	448.04	2.66%	2,100,215	2.97%	4,687.56
50. 3A	2.86	0.02%	12,770	0.02%	4,465.03
51. 4A1	6,042.81	35.94%	21,855,900	30.88%	3,616.84
52. 4A	2,419.01	14.39%	8,531,210	12.05%	3,526.74
<b>53. Total</b>	<b>16,813.95</b>	<b>100.00%</b>	<b>70,775,830</b>	<b>100.00%</b>	<b>4,209.35</b>
<b>Dry</b>					
54. 1D1	3,521.93	7.29%	15,531,715	8.63%	4,410.00
55. 1D	12,743.13	26.38%	54,413,135	30.23%	4,270.00
56. 2D1	3,813.80	7.90%	15,560,355	8.64%	4,080.01
57. 2D	6,759.68	13.99%	27,241,520	15.13%	4,030.00
58. 3D1	176.21	0.36%	692,485	0.38%	3,929.88
59. 3D	414.85	0.86%	1,541,140	0.86%	3,714.93
60. 4D1	14,036.66	29.06%	46,320,965	25.73%	3,300.00
61. 4D	6,835.41	14.15%	18,694,890	10.39%	2,735.01
<b>62. Total</b>	<b>48,301.67</b>	<b>100.00%</b>	<b>179,996,205</b>	<b>100.00%</b>	<b>3,726.50</b>
<b>Grass</b>					
63. 1G1	10,620.74	15.08%	15,183,815	15.58%	1,429.64
64. 1G	9,118.26	12.94%	12,873,485	13.21%	1,411.84
65. 2G1	14,913.00	21.17%	20,067,195	20.59%	1,345.62
66. 2G	16,507.85	23.43%	23,421,605	24.03%	1,418.82
67. 3G1	14,367.83	20.40%	19,224,975	19.72%	1,338.06
68. 3G	4,521.88	6.42%	6,156,275	6.32%	1,361.44
69. 4G1	36.21	0.05%	50,240	0.05%	1,387.46
70. 4G	356.15	0.51%	504,265	0.52%	1,415.88
<b>71. Total</b>	<b>70,441.92</b>	<b>100.00%</b>	<b>97,481,855</b>	<b>100.00%</b>	<b>1,383.86</b>
<b>Irrigated Total</b>					
<b>Irrigated Total</b>	<b>16,813.95</b>	<b>12.04%</b>	<b>70,775,830</b>	<b>20.26%</b>	<b>4,209.35</b>
<b>Dry Total</b>					
<b>Dry Total</b>	<b>48,301.67</b>	<b>34.60%</b>	<b>179,996,205</b>	<b>51.52%</b>	<b>3,726.50</b>
<b>Grass Total</b>					
<b>Grass Total</b>	<b>70,441.92</b>	<b>50.46%</b>	<b>97,481,855</b>	<b>27.90%</b>	<b>1,383.86</b>
72. Waste	1,075.58	0.77%	161,390	0.05%	150.05
73. Other	2,961.39	2.12%	959,730	0.27%	324.08
74. Exempt	12,486.57	8.94%	0	0.00%	0.00
<b>75. Market Area Total</b>	<b>139,594.51</b>	<b>100.00%</b>	<b>349,375,010</b>	<b>100.00%</b>	<b>2,502.78</b>

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
<b>76. Irrigated</b>	0.00	0	3,954.87	17,830,625	83,929.27	370,373,405	87,884.14	388,204,030
<b>77. Dry Land</b>	0.00	0	11,217.73	36,097,905	191,843.04	644,374,580	203,060.77	680,472,485
<b>78. Grass</b>	0.00	0	10,103.93	14,121,125	317,237.28	441,104,400	327,341.21	455,225,525
<b>79. Waste</b>	0.00	0	345.91	51,915	5,224.10	783,840	5,570.01	835,755
<b>80. Other</b>	0.00	0	550.99	116,800	13,569.12	3,711,160	14,120.11	3,827,960
<b>81. Exempt</b>	21.71	0	1,938.16	0	26,131.86	0	28,091.73	0
<b>82. Total</b>	<b>0.00</b>	<b>0</b>	<b>26,173.43</b>	<b>68,218,370</b>	<b>611,802.81</b>	<b>1,460,347,385</b>	<b>637,976.24</b>	<b>1,528,565,755</b>

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
<b>Irrigated</b>	87,884.14	13.78%	388,204,030	25.40%	4,417.23
<b>Dry Land</b>	203,060.77	31.83%	680,472,485	44.52%	3,351.08
<b>Grass</b>	327,341.21	51.31%	455,225,525	29.78%	1,390.68
<b>Waste</b>	5,570.01	0.87%	835,755	0.05%	150.05
<b>Other</b>	14,120.11	2.21%	3,827,960	0.25%	271.10
<b>Exempt</b>	28,091.73	4.40%	0	0.00%	0.00
<b>Total</b>	<b>637,976.24</b>	<b>100.00%</b>	<b>1,528,565,755</b>	<b>100.00%</b>	<b>2,395.96</b>

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Bazile Mills	22	177,535	21	259,555	21	628,580	43	1,065,670	0
83.2 Bloomfield	50	263,560	466	2,426,805	467	25,257,480	517	27,947,845	104,715
83.3 Center	15	35,980	51	182,825	52	1,195,505	67	1,414,310	24,945
83.4 Creighton	64	326,605	567	3,392,240	570	31,014,100	634	34,732,945	42,210
83.5 Crofton	40	252,105	331	1,999,350	337	28,089,695	377	30,341,150	348,480
83.6 Devils Nest	710	2,746,490	29	236,905	29	3,137,265	739	6,120,660	202,580
83.7 Lake	442	8,643,935	687	20,547,990	707	98,849,065	1,149	128,040,990	2,289,685
83.8 Niobrara	21	103,480	179	1,101,380	197	10,040,170	218	11,245,030	16,350
83.9 Rural	38	2,021,530	334	12,457,320	377	40,046,640	415	54,525,490	821,100
83.10 Santee	1	415	8	3,535	8	243,675	9	247,625	0
83.11 Verdel	30	57,620	33	27,605	33	607,160	63	692,385	2,715
83.12 Verdigre	23	127,430	254	808,225	261	12,842,920	284	13,778,575	344,760
83.13 Wausa	41	226,650	276	686,115	276	15,638,030	317	16,550,795	57,995
83.14 Winnetoon	22	333,585	43	58,060	43	897,235	65	1,288,880	4,025
83.15 [none]	32	2,661,680	15	2,404,485	22	1,190,825	54	6,256,990	73,975
84 Residential Total	1,551	17,978,600	3,294	46,592,395	3,400	269,678,345	4,951	334,249,340	4,333,535

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	Bazile Mills	0	0	1	900	2	89,580	2	90,480	0
85.2	Bloomfield	10	35,980	102	537,305	104	14,842,815	114	15,416,100	193,615
85.3	Center	2	1,230	11	12,290	11	331,595	13	345,115	0
85.4	Creighton	15	59,660	103	452,295	104	6,039,010	119	6,550,965	189,590
85.5	Crofton	10	43,235	64	250,525	68	5,443,970	78	5,737,730	179,215
85.6	Lake	0	0	15	352,295	16	3,620,255	16	3,972,550	639,740
85.7	Niobrara	10	49,745	42	408,520	42	2,562,510	52	3,020,775	17,220
85.8	Rural	20	302,345	46	5,790,145	64	39,107,215	84	45,199,705	680,610
85.9	Verdel	9	5,010	7	4,760	7	85,115	16	94,885	49,700
85.10	Verdigre	5	7,510	60	99,715	60	2,923,570	65	3,030,795	0
85.11	Wausa	6	11,180	62	224,200	62	3,031,020	68	3,266,400	0
85.12	Winnetoon	1	45	14	15,410	14	342,695	15	358,150	0
85.13	[none]	1	6,535	2	45,520	2	134,885	3	186,940	0
86	Commercial Total	89	522,475	529	8,193,880	556	78,554,235	645	87,270,590	1,949,690

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	8,329.01	30.89%	14,125,110	30.89%	1,695.89
88. 1G	5,876.66	21.79%	9,973,565	21.81%	1,697.15
89. 2G1	2,642.72	9.80%	4,481,845	9.80%	1,695.92
90. 2G	8,834.61	32.76%	14,990,850	32.78%	1,696.83
91. 3G1	1,059.80	3.93%	1,780,635	3.89%	1,680.16
92. 3G	95.07	0.35%	159,720	0.35%	1,680.03
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	127.88	0.47%	214,830	0.47%	1,679.93
95. Total	26,965.75	100.00%	45,726,555	100.00%	1,695.73
<b>CRP</b>					
96. 1C1	110.32	16.42%	186,990	16.42%	1,694.98
97. 1C	95.38	14.20%	161,660	14.20%	1,694.90
98. 2C1	103.60	15.42%	175,600	15.42%	1,694.98
99. 2C	360.23	53.62%	610,580	53.63%	1,694.97
100. 3C1	2.23	0.33%	3,750	0.33%	1,681.61
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	671.76	100.00%	1,138,580	100.00%	1,694.92
<b>Timber</b>					
105. 1T1	2.28	6.44%	1,140	6.44%	500.00
106. 1T	9.44	26.64%	4,720	26.64%	500.00
107. 2T1	1.58	4.46%	790	4.46%	500.00
108. 2T	18.55	52.36%	9,275	52.36%	500.00
109. 3T1	3.58	10.10%	1,790	10.10%	500.00
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	35.43	100.00%	17,715	100.00%	500.00
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Grass Total	26,965.75	97.44%	45,726,555	97.53%	1,695.73
CRP Total	671.76	2.43%	1,138,580	2.43%	1,694.92
Timber Total	35.43	0.13%	17,715	0.04%	500.00
<hr/>					
114. Market Area Total	27,672.94	100.00%	46,882,850	100.00%	1,694.18

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	19,056.61	9.14%	27,081,005	9.17%	1,421.08
88. 1G	30,197.67	14.49%	42,903,870	14.53%	1,420.77
89. 2G1	55,496.83	26.62%	78,883,805	26.72%	1,421.41
90. 2G	44,123.78	21.17%	62,659,315	21.22%	1,420.08
91. 3G1	34,311.94	16.46%	48,209,390	16.33%	1,405.03
92. 3G	23,775.68	11.41%	33,413,070	11.32%	1,405.35
93. 4G1	593.45	0.28%	836,835	0.28%	1,410.12
94. 4G	910.19	0.44%	1,278,535	0.43%	1,404.69
95. Total	208,466.15	100.00%	295,265,825	100.00%	1,416.37
<b>CRP</b>					
96. 1C1	903.42	15.93%	1,282,870	15.93%	1,420.02
97. 1C	784.82	13.84%	1,114,455	13.84%	1,420.01
98. 2C1	2,438.32	42.99%	3,462,390	43.01%	1,419.99
99. 2C	1,296.62	22.86%	1,841,190	22.87%	1,419.99
100. 3C1	150.49	2.65%	211,455	2.63%	1,405.11
101. 3C	93.73	1.65%	131,675	1.64%	1,404.83
102. 4C1	4.46	0.08%	6,265	0.08%	1,404.71
103. 4C	0.58	0.01%	815	0.01%	1,405.17
104. Total	5,672.44	100.00%	8,051,115	100.00%	1,419.34
<b>Timber</b>					
105. 1T1	523.96	3.47%	261,980	3.47%	500.00
106. 1T	1,514.50	10.04%	757,250	10.04%	500.00
107. 2T1	4,424.72	29.33%	2,212,360	29.33%	500.00
108. 2T	2,839.67	18.82%	1,419,835	18.82%	500.00
109. 3T1	3,021.10	20.02%	1,510,550	20.02%	500.00
110. 3T	2,716.41	18.00%	1,358,205	18.00%	500.00
111. 4T1	18.22	0.12%	9,110	0.12%	500.00
112. 4T	29.18	0.19%	14,590	0.19%	500.00
113. Total	15,087.76	100.00%	7,543,880	100.00%	500.00
<hr/>					
Grass Total	208,466.15	90.94%	295,265,825	94.98%	1,416.37
CRP Total	5,672.44	2.47%	8,051,115	2.59%	1,419.34
Timber Total	15,087.76	6.58%	7,543,880	2.43%	500.00
<hr/>					
114. Market Area Total	229,226.35	100.00%	310,860,820	100.00%	1,356.13

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	10,047.23	15.67%	14,520,655	15.69%	1,445.24
88. 1G	8,414.27	13.12%	12,180,930	13.16%	1,447.65
89. 2G1	12,849.57	20.04%	18,601,030	20.10%	1,447.60
90. 2G	15,483.00	24.15%	22,390,705	24.19%	1,446.15
91. 3G1	12,786.68	19.94%	18,348,915	19.83%	1,435.00
92. 3G	4,148.13	6.47%	5,959,000	6.44%	1,436.55
93. 4G1	34.37	0.05%	49,320	0.05%	1,434.97
94. 4G	348.44	0.54%	500,020	0.54%	1,435.02
95. Total	64,111.69	100.00%	92,550,575	100.00%	1,443.58
<b>CRP</b>					
96. 1C1	398.29	21.30%	575,550	21.31%	1,445.05
97. 1C	360.37	19.27%	520,745	19.28%	1,445.03
98. 2C1	459.73	24.58%	664,315	24.59%	1,445.01
99. 2C	548.64	29.34%	792,795	29.35%	1,445.02
100. 3C1	91.43	4.89%	131,200	4.86%	1,434.98
101. 3C	11.12	0.59%	15,960	0.59%	1,435.25
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.41	0.02%	595	0.02%	1,451.22
104. Total	1,869.99	100.00%	2,701,160	100.00%	1,444.48
<b>Timber</b>					
105. 1T1	175.22	3.93%	87,610	3.93%	500.00
106. 1T	343.62	7.70%	171,810	7.70%	500.00
107. 2T1	1,603.70	35.96%	801,850	35.96%	500.00
108. 2T	476.21	10.68%	238,105	10.68%	500.00
109. 3T1	1,489.72	33.40%	744,860	33.40%	500.00
110. 3T	362.63	8.13%	181,315	8.13%	500.00
111. 4T1	1.84	0.04%	920	0.04%	500.00
112. 4T	7.30	0.16%	3,650	0.16%	500.00
113. Total	4,460.24	100.00%	2,230,120	100.00%	500.00
<hr/>					
Grass Total	64,111.69	91.01%	92,550,575	94.94%	1,443.58
CRP Total	1,869.99	2.65%	2,701,160	2.77%	1,444.48
Timber Total	4,460.24	6.33%	2,230,120	2.29%	500.00
<hr/>					
114. Market Area Total	70,441.92	100.00%	97,481,855	100.00%	1,383.86

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

54 Knox

	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	184,158,620	188,793,755	4,635,135	2.52%	1,708,760	1.59%
02. Recreational	136,004,890	145,455,585	9,450,695	6.95%	2,624,775	5.02%
03. Ag-Homesite Land, Ag-Res Dwelling	99,238,625	102,075,730	2,837,105	2.86%	4,356,995	-1.53%
<b>04. Total Residential (sum lines 1-3)</b>	<b>419,402,135</b>	<b>436,325,070</b>	<b>16,922,935</b>	<b>4.04%</b>	<b>8,690,530</b>	<b>1.96%</b>
05. Commercial	87,323,230	87,270,590	-52,640	-0.06%	1,949,690	-2.29%
06. Industrial	0	0	0		0	
<b>07. Total Commercial (sum lines 5-6)</b>	<b>87,323,230</b>	<b>87,270,590</b>	<b>-52,640</b>	<b>-0.06%</b>	<b>1,949,690</b>	<b>-2.29%</b>
08. Ag-Farmsite Land, Outbuildings	62,731,130	65,218,250	2,487,120	3.96%	0	3.96%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	3,652,155	6,462,575	2,810,420	76.95%		
<b>11. Total Non-Agland (sum lines 8-10)</b>	<b>66,383,285</b>	<b>71,680,825</b>	<b>5,297,540</b>	<b>7.98%</b>	<b>0</b>	<b>7.98%</b>
12. Irrigated	395,004,095	388,204,030	-6,800,065	-1.72%		
13. Dryland	698,314,940	680,472,485	-17,842,455	-2.56%		
14. Grassland	462,083,915	455,225,525	-6,858,390	-1.48%		
15. Wasteland	835,570	835,755	185	0.02%		
16. Other Agland	2,688,640	3,827,960	1,139,320	42.38%		
<b>17. Total Agricultural Land</b>	<b>1,558,927,160</b>	<b>1,528,565,755</b>	<b>-30,361,405</b>	<b>-1.95%</b>		
<b>18. Total Value of all Real Property</b> (Locally Assessed)	<b>2,132,035,810</b>	<b>2,123,842,240</b>	<b>-8,193,570</b>	<b>-0.38%</b>	<b>10,640,220</b>	<b>-0.88%</b>

## 2021 Assessment Survey for Knox County

### A. Staffing and Funding Information

<b>1.</b>	<b>Deputy(ies) on staff:</b>
	One
<b>2.</b>	<b>Appraiser(s) on staff:</b>
	None
<b>3.</b>	<b>Other full-time employees:</b>
	Three
<b>4.</b>	<b>Other part-time employees:</b>
	None
<b>5.</b>	<b>Number of shared employees:</b>
	None
<b>6.</b>	<b>Assessor's requested budget for current fiscal year:</b>
	\$256,128.99
<b>7.</b>	<b>Adopted budget, or granted budget if different from above:</b>
	same as above
<b>8.</b>	<b>Amount of the total assessor's budget set aside for appraisal work:</b>
	N/A
<b>9.</b>	<b>If appraisal/reappraisal budget is a separate levied fund, what is that amount:</b>
	\$30,950.00
<b>10.</b>	<b>Part of the assessor's budget that is dedicated to the computer system:</b>
	\$33,480.00
<b>11.</b>	<b>Amount of the assessor's budget set aside for education/workshops:</b>
	\$2,500
<b>12.</b>	<b>Amount of last year's assessor's budget not used:</b>
	\$13,674.00

## B. Computer, Automation Information and GIS

<b>1.</b>	<b>Administrative software:</b>
	Now known as Harris, formally Thomson Reuters, formally as Terra Scan
<b>2.</b>	<b>CAMA software:</b>
	Now known as Harris, formally Thomson Reuters, formally as Terra Scan
<b>3.</b>	<b>Personal Property software:</b>
	Now known as Harris, formally Thomson Reuters, formally as Terra Scan
<b>4.</b>	<b>Are cadastral maps currently being used?</b>
	We maintain them but use GIS as main go-to.
<b>5.</b>	<b>If so, who maintains the Cadastral Maps?</b>
	Connie - Assessor Assistant
<b>6.</b>	<b>Does the county have GIS software?</b>
	gWorks
<b>7.</b>	<b>Is GIS available to the public? If so, what is the web address?</b>
	Yes. Knox.gworks.com
<b>8.</b>	<b>Who maintains the GIS software and maps?</b>
	Deputy Assessor
<b>9.</b>	<b>What type of aerial imagery is used in the cyclical review of properties?</b>
	US Government, we had oblique's by GIS, taken in 2014. June 1,2019 the county had flood imagery flown of all creeks, rivers-mainly western part of Knox County.
<b>10.</b>	<b>When was the aerial imagery last updated?</b>
	2020

## C. Zoning Information

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

<b>3.</b>	<b>What municipalities in the county are zoned?</b>
	All towns and villages
<b>4.</b>	<b>When was zoning implemented?</b>
	July 1995

**D. Contracted Services**

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

**E. Appraisal /Listing Services**

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

## 2021 Residential Assessment Survey for Knox County

<b>1.</b>	<b>Valuation data collection done by:</b>																												
	Staff																												
<b>2.</b>	<b>List the valuation group recognized by the County and describe the unique characteristics of each:</b>																												
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;"><u>Valuation Group</u></th> <th><u>Description of unique characteristics</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td>Bloomfield, located in the eastern side of the county, K-12 school, active businesses, large commercial chicken facility, and call center for employment, well maintained. Grain elevator/fertilizer/care center/assisted living</td> </tr> <tr> <td style="text-align: center;">3</td> <td>Bazile Mills, small population, no gas or grocery store, no school, no curb and gutter. Verdel, located in the northwestern part of the county and has nothing to offer in the way of business or schools. Winnetoon, small community, not far from Center, has minimal business facilities, bank and café. No school and no curb and gutter.</td> </tr> <tr> <td style="text-align: center;">5</td> <td>Center, county seat, small population, no gas or grocery, only a post office and Bar/Grill. No curb and gutter</td> </tr> <tr> <td style="text-align: center;">10</td> <td>Creighton, located in the central area of the county, has school, hospital, care center, active business community, well maintained.</td> </tr> <tr> <td style="text-align: center;">15</td> <td>Crofton, located in the northeast part of the county, closer to Yankton, SD community. K-12 school and Parochial grade school, typical business community and well maintained.</td> </tr> <tr> <td style="text-align: center;">20</td> <td>Lake, residences located on the northern portion of the county along the Lewis and Clark lake, occupied either full or part time.</td> </tr> <tr> <td style="text-align: center;">26</td> <td>Devil's Nest, is a subdivided area that has been in existence for a long time. A new developer is trying to revitalize and build the area.</td> </tr> <tr> <td style="text-align: center;">30</td> <td>Niobrara, located in the northwestern, central portion of the county. K-12 school, Medical clinic and typical business community.</td> </tr> <tr> <td style="text-align: center;">35</td> <td>Rural, residential property located outside the boundaries of the villages.</td> </tr> <tr> <td style="text-align: center;">37</td> <td>Santee, located northern middle part of county along the Missouri River. It is Santee Sioux Indian Reservation with few taxpayers. College, school, grocery mainly for Native Americans.</td> </tr> <tr> <td style="text-align: center;">45</td> <td>Verdigre, located in the western portion of the county, K-12 school, medical clinic and typical business activity.</td> </tr> <tr> <td style="text-align: center;">50</td> <td>Wausa, located in the southeastern portion of the county, K-12 school, care center and assisted living and typical small business community.</td> </tr> <tr> <td style="text-align: center;">AG</td> <td>Agricultural homes and outbuildings</td> </tr> </tbody> </table>	<u>Valuation Group</u>	<u>Description of unique characteristics</u>	1	Bloomfield, located in the eastern side of the county, K-12 school, active businesses, large commercial chicken facility, and call center for employment, well maintained. Grain elevator/fertilizer/care center/assisted living	3	Bazile Mills, small population, no gas or grocery store, no school, no curb and gutter. Verdel, located in the northwestern part of the county and has nothing to offer in the way of business or schools. Winnetoon, small community, not far from Center, has minimal business facilities, bank and café. No school and no curb and gutter.	5	Center, county seat, small population, no gas or grocery, only a post office and Bar/Grill. No curb and gutter	10	Creighton, located in the central area of the county, has school, hospital, care center, active business community, well maintained.	15	Crofton, located in the northeast part of the county, closer to Yankton, SD community. K-12 school and Parochial grade school, typical business community and well maintained.	20	Lake, residences located on the northern portion of the county along the Lewis and Clark lake, occupied either full or part time.	26	Devil's Nest, is a subdivided area that has been in existence for a long time. A new developer is trying to revitalize and build the area.	30	Niobrara, located in the northwestern, central portion of the county. K-12 school, Medical clinic and typical business community.	35	Rural, residential property located outside the boundaries of the villages.	37	Santee, located northern middle part of county along the Missouri River. It is Santee Sioux Indian Reservation with few taxpayers. College, school, grocery mainly for Native Americans.	45	Verdigre, located in the western portion of the county, K-12 school, medical clinic and typical business activity.	50	Wausa, located in the southeastern portion of the county, K-12 school, care center and assisted living and typical small business community.	AG	Agricultural homes and outbuildings
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<b>3.</b>	<b>List and describe the approach(es) used to estimate the market value of residential properties.</b>																												
	The sales approach is used to determine market value of residential properties.																												
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																												

	Local market information as compared to CAMA depreciation are the basis of depreciation studies.																																																																										
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation group?</b>																																																																										
	No, however each groupings economic is adjusted according to the market.																																																																										
<b>6.</b>	<b>Describe the methodology used to determine the residential lot values?</b>																																																																										
	Residential lot values are developed by sales/market per square foot.																																																																										
<b>7.</b>	<b>How are rural residential site values developed?</b>																																																																										
	Market analysis, compare to surrounding counties.																																																																										
<b>8.</b>	<b>Are there form 191 applications on file?</b>																																																																										
	No																																																																										
<b>9.</b>	<b>Describe the methodology used to determine value for vacant lots being held for sale or resale?</b>																																																																										
	All lots are treated the same, no applications to combine lots have been received.																																																																										
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	Valuation Group 37 Santee only has 5 houses on the tax roll. Mainly not used for full time living, the rest is exempt.																																																																										

## 2021 Commercial Assessment Survey for Knox County

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	Staff																								
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	The sales comparison approach is used to determine commercial property value.																								
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	The county would use Marshall & Swift costing and tie in with local sales in determining unique property values.																								
<b>4.</b>	<b>For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?</b>																								

	Local market information as compared to CAMA depreciation was used to develop depreciation studies.																																																																
<b>5.</b>	<b>Are individual depreciation tables developed for each valuation grouping?</b>																																																																
	No, however each groupings economic is adjusted according to the market.																																																																
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## 2021 Agricultural Assessment Survey for Knox County

<b>1.</b>	<b>Valuation data collection done by:</b>													
	Staff													
<b>2.</b>	<b>List each market area, and describe the location and the specific characteristics that make each unique.</b>													
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	N/A													
<b>3.</b>	<b>Describe the process used to determine and monitor market areas.</b>													
	Market areas were established in 2010 using factors such as soil type, irrigation potential, land use and topography. We totally revamped the county according to detailed soil and rainfall charts. Each year I plot all the sales on a county map and monitor the markets in each established area.													
<b>4.</b>	<b>Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.</b>													
	Rural residential land is 20 acres or less. Recreational land typically has lake influence. Recreational does also include agland that is no longer used to sustain agricultural purposes.													
<b>5.</b>	<b>Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?</b>													
	Yes, they carry the same value.													
<b>6.</b>	<b>What separate market analysis has been conducted where intensive use is identified in the county?</b>													

	Currently the county values feedlots at a separate value and identified as intensive use.
<b>7.</b>	<b>If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.</b>
	We value WRP by maintaining the LVG codes, whether grass or waste. Currently no sales on typical WRP land so as a basis we value at one-half of the regular grass value. We maintain that there are at least two types of WRP-the typical area along a creek bed that floods regularly and is not sustainable for recreation and the second is the upland areas that are sustained for more specific activities with ideal characteristics for recreation.
<b>7a.</b>	<b>Are any other agricultural subclasses used? If yes, please explain.</b>
	No
	<b><i>If your county has special value applications, please answer the following</i></b>
<b>8a.</b>	<b>How many parcels have a special valuation application on file?</b>
	11
<b>8b.</b>	<b>What process was used to determine if non-agricultural influences exist in the county?</b>
	No information exists that would meet the need to apply for special value. All sales and surrounding areas reviewed.
	<b><i>If your county recognizes a special value, please answer the following</i></b>
<b>8c.</b>	<b>Describe the non-agricultural influences recognized within the county.</b>
	None
<b>8d.</b>	<b>Where is the influenced area located within the county?</b>
	N/A
<b>8e.</b>	<b>Describe in detail how the special values were arrived at in the influenced area(s).</b>
	N/A

## 2020 Knox County 3 year Plan of Assessment

<u>Real Estate Only</u>	<u>Parcels</u>	<u>% total parcels</u>	<u>Valuation</u>	<u>% total</u>
<u>Valuation</u>				
Residential/Recreational	4920	44.28%	\$ 318,711,580	14.94%
Commercial	634	5.71%	\$ 87,314,040	4.09%
Agricultural	<u>5557</u>	<u>50.01%</u>	<u>\$ 1,727,326,730</u>	<u>80.97%</u>
<u>2020 Abstract Totals</u>	<u>11,111</u>	<u>100.00%</u>	<u>\$ 2,133,352,350</u>	<u>100.00%</u>

<u>Personal Property Schedules</u>	<u>Schedules</u>	<u>Value</u>	<u>Exemptions</u>	<u>Value Exempted</u>
Commercial	492	\$ 40,112,244	476	\$ 2,298,707
Agricultural	<u>949</u>	<u>\$ 58,249,209</u>	<u>913</u>	<u>\$ 7,562,049</u>
Total	1441	\$ 98,361,453	1,389	\$ 9,860,756

### 2020-2021 Proposed Budget

Assessor Budget-\$ 256,128.99

Re-Appraisal Budget-\$ 30,950.00

Total- \$287,078.99

2020 Form 425-Calamity- 1 application 0 accepted (electrical house fire)

2020 COV Notices Mailed by first class mail- 11,167

### Staff

1 Assessor

1 Deputy Assessor

3 Full Time Clerk/Appraisers

All general staff functions are performed by everyone in the office. Clerks have their specific job they are in charge of but all general functions are shared. This makes all help accessible at all times to any customer. The Assessor prepares all of the reports. The Deputy also works on valuations for the upcoming year, is in charge of GIS mapping and organizing review work.

### Contract Appraiser

Blaser Appraisal has completed their rural review. Tax Valuation Inc. has completed their commercial review of the unique commercial properties with a day of valuation work to be completed at this time.

GIS  
GIS Workshop

Training

As the Assessor, I have attended all workshops and completed my educational hours needed to maintain my Assessor Certificate. 2020 may be the first year that the COVID keeps me away from our yearly Assessor Workshop. The Deputy Assessor and the office clerks all attend school on a regular basis, whenever classes can be organized. We have utilized the GoToMeeting trainings. We need more of this for credit hours-it's worked wonderful. It is a good idea for education that is otherwise hard to acquire. I do have two employees that I would like to send to 101 whenever it would become available again.

2020 R & O Statistics

<u>Property Class</u>	<u>Median</u>	<u>COD</u>	<u>PRD</u>
Residential	93.20%	10.65	103.28
Commercial	100.00%	7.58	102.55
Agricultural	71.03%	14.94	101.34

3 Year Appraisal Plan

Current 2020

Residential

Lake-Lake review will be organized and shall begin in the fall of 2020. The covid concerns will bring on new stipulations and challenges. We are mailing out letters first telling them we are coming to review, along with a work sheet of statistics to return or call us and visit about it. Yearly maintenance will include sale reviews, building permits and pickup work. Towns-Yearly maintenance will include sale review and pickup work. Sale reviews, for towns and lake, include questionnaires, telephone calls &/or physical inspection of the property. We make all efforts to talk to either the buyer, the seller or the

realtor. All building permits and information statements are physically reviewed. We continually review all files for accuracy and correct statistics. Rural-We are completing the rural home reviews gathered from the appraisal company last year and implementing any statistics that need be updated for 2021.

### Commercial

An overall Commercial review was started in the summer of 2018, which has been completed in 2019. Several commercials need further consultation from the appraisal company. TVI shall return yet this fall. We now learned that the company split up. This will cause concern but we will work with what we have. Appraisal maintenance will be on the agenda for all commercial properties. Knox County generally has a low number of commercial sales with many single type sales. Normally it is very hard to compare because of the uniqueness and the small number of properties selling. Sale review includes either a physical inspection of the property and/or questionnaires or telephone calls. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

### Agricultural

Review work began in June 2017, with the work taking three years, considering the size of the county and working with a school teacher for the review work. All rural updates to building prices have been completed for 2020. Blaser Appraisal completed the review of the rural buildings in the fall of 2019. Area 3 was completed first by Blaser in 2017. Area 1 was completed by the fall of 2018. In 2019, Area 2, the largest, western portion was completed along with new pictures, by the appraiser. My office help reviewed parcels that are vacant and the cabin parcels. The appraiser reviewed all homes and outbuildings. A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales are plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, by myself, using all information collected. My liaison is kept up to date and I ask him for advice. Sales review and pickup work will also be completed by the office staff. GIS updates are continual, using the 2018 aerials that were provided to us from the US Government. For parts of the county that flooded in 2019, we do have an aerial flight, by Cornerstone Mapping, which is very useful. 2020 hopefully brings a new aerial by the US Government. PAD had a new soil survey update, required by the legislature 2019, that was entered last November, 2019 and implemented for 2020. Our market study followed the implementation of the soils. We disagree with the soil changes made-there seems to be controversial changes.

### Other

Personnel shall continue to transfer all information, gather personal property, file homestead exemptions, work within the sales rosters and set the yearly values, file abstract, handle all 521 transfer statements and get the required original into the state department one and one-half months after the sale date, implement 521 sale transfers, change property names, handle the splits, maintain property record cards, generate yearly records, review all sales, keep mapping up to date, generate the valuation change notices, prepare omitted and undervalued notices, hear protests, review and visit each protest sight, figure growth, prepare centrally assessed values, generate valuations and distribute, certify school values, correct sales file roster, prepare charitable exemptions, combine and balance levies, prepare Certified Tax List, prepare school aid reports, generate tax roles, tax list corrections, prepare update with FSA records, work with the local NRD's, update CRP records and prepare for TERC.

Personal property is a real challenge this year. The governor pulled all penalties and the \$10,000 reduction deadline was changed until July 15. For some reason, persons think they don't have to file this year. Very frustrating. Update, LB 1107 now removes the \$10,000 deduction for 2020!

## 2021

### Residential

Lake review shall continue with door to door inspections with the 1900 plus parcels. Yearly appraisal maintenance will be done for the residential lake and city, which includes sales review and pickup work. Sale review includes either a physical inspection of the property and/or questionnaires, telephone calls or physical inspection of the property. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

### Commercial

Appraisal review of the commercials, begun in 2018 with finalization in summer and fall of 2019. TVI did not return to finalize their values for 2020. Plans are to have them return and all commercials will be completed and valued for 2021 using the new pricing of 2020 Marshall and Swift. Generally, we have a low number of commercial sales with many single type sales. Normally it is very hard to compare because of the uniqueness and the small number of properties selling. Sale review includes either a physical inspection of the property and/or questionnaires or telephone calls. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

### Agricultural

A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, by myself, using all information collected. My liaison and I work together and he is kept up to date. Sales review and pickup work will also be completed by the office staff. GIS updates will continue using the new 2020 aerials that are to be provided to us by the US Government.

### Other

Personnel shall continue to transfer all information, gather personal property, file homestead exemptions, work within the sales rosters and set the yearly values, file abstract, handle all 521 transfer statements and get the required original into the state department one and one-half months after the sale date, implement 521 sale transfers, change property names, handle the splits, maintain property record cards, generate yearly records, review all sales, keep mapping up to date, generate the valuation change notices, prepare omitted and undervalued notices, hear protests, review and visit each protest sight, figure growth, prepare centrally assessed values, generate valuations and distribute, certify school values, correct sales file roster, prepare charitable exemptions, combine and balance levies, prepare Certified Tax List, prepare school aid reports, generate tax roles, tax list corrections, prepare update with FSA records, work with local NRD's, update CRP records and prepare for TERC.

Residential

The lake review shall be finalized and entered for 2022. Town reviews shall be organized and began, getting a portion of the county completed. Yearly appraisal maintenance will be done for the residential lake and city, which includes sale reviews and pickup work. Sale review includes either a physical inspection of the property and/or questionnaires, telephone calls or physical inspection of the property. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

Commercial

Maintenance will be the agenda for all commercial properties. Knox County generally has a low number of commercial sales with many single type sales. Normally it is very hard to compare because of the uniqueness and the small number of properties selling. Sale review includes either a physical inspection of the property and/or questionnaires or telephone calls. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

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Other

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## 2023

### Residential

Town review will continue. Yearly appraisal maintenance will be done for the residential lake and city, which includes sale reviews and pickup work. Sale review includes either a physical inspection of the property and/or questionnaires, telephone calls or physical inspection of the property. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

### Commercial

Appraisal maintenance will be the agenda for all commercial properties. Knox County generally has a low number of commercial sales with many single type sales. Normally it is very hard to compare because of the uniqueness and the small number of properties selling. Sale review includes either a physical inspection of the property and/or questionnaires or telephone calls. We make all efforts to contact either the buyer or the seller or the realtor involved. Pickup work includes physical inspection of all building permits. We will continually review each file for accuracy and correct statistics.

### Agricultural

A market analysis of agricultural sales by land classification groupings will be conducted to determine any possible adjustments to comply with statistical measures. As in the past, all sales will be plotted on a county map in our office showing the market areas and the price paid. The market analysis is conducted in house, by myself, using all information collected. My liaison and I work together and he is kept up to date and I ask him for advice. Sales review and pickup work will also be completed by the office staff. GIS updates are continuing.

### Other

Personnel shall continue to transfer all information, gather personal property, file homestead exemptions, work within the sales rosters and set the yearly values, file abstract, handle all 521 transfer statements and get the required original into the state department one and one-half months after the sale date, implement 521 sale transfers, change property names, handle the splits, maintain property record cards, generate yearly records, review all sales, keep mapping up to date, generate the valuation change notices, prepare omitted and undervalued notices, hear protests, review and visit each protest sight, figure growth, prepare centrally assessed values, generate valuations and distribute, certify school values, correct sales file roster, prepare charitable exemptions, combine and balance levies, prepare Certified Tax List, prepare school aid reports, generate tax roles, tax list corrections, prepare update with FSA records, work with local NRD's, update CRP records and prepare for TERC.

## 2024

### Residential

Continue and finalize town review. Yearly maintenance will be done for the lake and town parcels, which include building permits, sale review and pickup work. Yearly maintenance will include sale review and pickup work. Sale reviews include questionnaires, telephone calls &/or physical inspection of the property. We make all efforts to talk to either the buyer, the seller or the realtor. All building permits and information statements are physically reviewed. We continually review all files for accuracy and correct statistics.

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	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<u>Residential</u>	Begin lake review Market Analysis	Continue lake Market Analysis	Implement lake Organize Town review Market Analysis	Begin Town review Market Analysis	Continue Town review Market Analysis
<u>Commercial</u>	Finalize Review Market Analysis	Implement all commercials Market Analysis	Market Analysis	Market Analysis	Market Analysis
<u>Agricultural</u>	GIS Updates Aerial Updates Implement Review Market Analysis	GIS Updates Aerial Updates Market Analysis	GIS Updates Aerial Updates Market Analysis	GIS Updates Aerial Updates Market Analysis	GIS Updates Aerial Updates Market Analysis

Monica J. McManigal  
Assessor

# KNOX COUNTY ASSESSOR

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Christa Beckmann  
Deputy

March 1, 2021

KNOX COUNTY

## 2021 Methodology for Special Value

During an intensive market study in Knox County, all sales were examined thoroughly and through this process, I have concluded that there is no difference in the market to show a reason to value by special valuation. There were no market factors shown other than that of purely agricultural purposes. Knox County consists mostly of rolling grasslands to the West and North and heavier cropped soils to the South and East, all conducive to our grazing/farming industry.

  
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Monica J McManigal  
Knox County Assessor



**Knox County accepted applications in March of 2012.**

**#1) Jerry Hanefeldt-8 applications all in either 13-30-5 or 24-30-5 Valley Township**

**#2) Foner Farms-3 applications all in either 7-32-5 or 8-32-5 Niobrara Township**