

NEBRASKA

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DEPARTMENT OF REVENUE

**2022 REPORTS AND OPINIONS
OF THE PROPERTY TAX ADMINISTRATOR**

BUTLER COUNTY



Pete Ricketts, Governor

April 7, 2022

Commissioner Keetle :

The Property Tax Administrator has compiled the 2022 Reports and Opinions of the Property Tax Administrator for Butler County pursuant to [Neb. Rev. Stat. § 77-5027](#). This Report and Opinion will inform the Tax Equalization and Review Commission of the level of value and quality of assessment for real property in Butler County.

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

For the Tax Commissioner

Sincerely,

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

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

cc: Vickie Donoghue, Butler County Assessor

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Introduction

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 state sales file, a statistical analysis comparing assessments to sale prices for arm's-length sales (assessment sales ratio) is prepared. 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 generally accepted mass appraisal techniques 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 for 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 the assessment performance of the county assessor, the Division staff 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 values 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 PTA 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. This chart and the analyses of factors impacting the COD are considered 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:

A review of the assessment practices that ultimately affect the valuation of real property in each county is completed. This review is done to ensure the reliability of the statistical analysis and to ensure generally accepted mass appraisal techniques 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.

Comparison of valuation changes on sold and unsold properties is conducted to ensure that there is no bias in the assessment of sold parcels and that the sales file adequately represents the population of parcels in the county.

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 generally accepted mass appraisal techniques. 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.

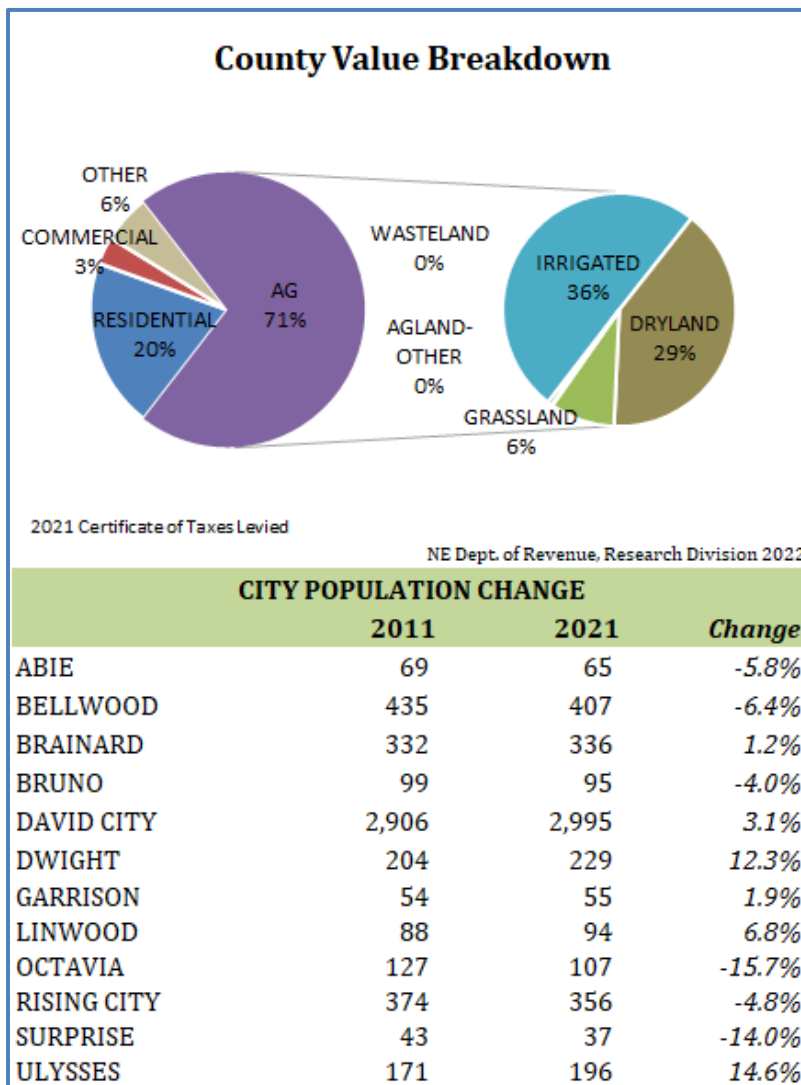
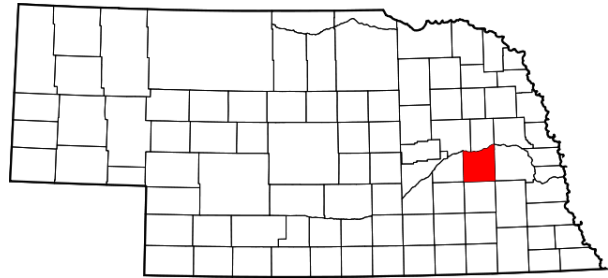
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete, 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 either meets or does not meet generally accepted mass appraisal techniques is based on the totality of the assessment practices in the county.

**Further information may be found in Exhibit 94*

County Overview

With a total area of 585 square miles, Butler County has 8369 residents, per the Census Bureau Quick Facts for 2020, a slight, less than 1%, population decline from the 2010 U.S. Census. Reports indicate that 78% of county residents are homeowners and 92% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$114,652 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Butler County are disbursed around the county but convene in and around David City. According to the latest information available from the U.S. Census Bureau, there are 211 employer establishments with total employment of 1,869, a 5% decrease.

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

2022 Residential Correlation for Butler County

Assessment Actions

The Butler County Assessor reviewed and inspected the towns of Octavia, Garrison, Bellwood and Surprise. Rural residential, farm homes and outbuildings were reviewed and inspected in GEO codes 2645, 2647 and 2399. The home site value increased \$1,000.

The effective age was recalculated for all residential dwellings within the county and each area was economically adjusted to adjust for an increasing market. All pick-up work was timely completed and added to the assessment rolls.

Assessment Practice Review

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

The county assessor and staff review each sale, reviewing the documentary stamps and the buyer and seller information. A questionnaire is mailed on each property sold. An attempt is made to complete an on-site review of all sold parcels. A review of the documentation of the non-qualified sales appears adequate and all arm's-length sales were made available for measurement.

The lot values are reviewed by analyzing the land to building ratios and vacant land sales, the result was acceptable. The lot study was last completed in 2019 for Valuation Groups 6 and 9, the remainder of the valuation groups lot values were studied in 2021. The costing and depreciation tables are all dated 2019. The county assessor is current with the six-year review and inspection process. The review and inspection cycle in 2022 included review of Octavia, Garrison, Surprise and Bellwood.

There are eight valuation groups defined by grouping lake properties, main villages and then smaller villages into separate valuation groups, the acreages and rural subdivisions are considered one group.

Butler County has a written valuation methodology on file.

2022 Residential Correlation for Butler County

Description of Analysis

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

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

The residential statistical sample includes 212 qualified sales representing all eight of the valuation groups. The overall measures of central tendency and the qualitative measures are within the acceptable range and support each other. All valuation groups are within the acceptable range, all but one valuation group have a sufficient sample of sales.

The statistical sample and the 2022 County Abstract of Assessment, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) indicated that the population changed in a similar manner to the sales. Changes to the population and the sample reflect the stated assessment actions.

Equalization and Quality of Assessment

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

2022 Residential Correlation for Butler County

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	15	92.13	89.44	87.15	18.04	102.63
2	108	93.91	93.36	92.90	12.59	100.50
3	24	91.76	90.19	89.11	11.39	101.21
4	13	92.18	93.46	93.70	13.08	99.74
6	20	92.77	92.59	91.24	09.74	101.48
7	3	93.34	93.57	95.29	05.56	98.19
8	14	94.94	89.58	87.20	14.66	102.73
9	15	92.05	94.37	93.48	13.08	100.95
____ALL____	212	92.72	92.48	91.61	12.77	100.95

Level of Value

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

2022 Commercial Correlation for Butler County

Assessment Actions

The county assessor recalculated the effective age on commercial parcels within Valuation Group 12. An economic adjustment was also applied to increase the values. All pick-up work was timely completed.

Assessment Practice Review

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

The county assessor and staff review each sale, reviewing documentary stamps and the buyer and seller information. A questionnaire is mailed to the buyer on each property sold. An attempt is made to complete an on-site review of all sold parcels. The county assessor usability of sales is slightly above the state average qualified sales. All arm's-length sales were made available for the measurement.

The lot values are reviewed by analyzing the land to building ratios and vacant land sales, the result was acceptable. The lot study review was last completed in 2019 in Valuation Group 12 and the remainder of the county was complete in 2017 through 2021. The costing and depreciation tables are all dated 2019 for the entire commercial class. The county is current with the six-year review and inspection process. The review and inspection cycle in 2022 included a review of Octavia, Garrison, Surprise and Bellwood.

The valuation groups are currently represented in two economic and geographic locations. The county assessor analyzes all the commercial parcels within David City limits as one valuation group and the remainder of the county as the other valuation group.

Butler County has a written valuation methodology on file.

Description of Analysis

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

Valuation Group	Description
11	All parcels outside of David City
12	David City

The statistical sample for the commercial class is represented by 17 sales distributed between the two valuation groups. The median and mean measure of central tendency are within the acceptable range.

2022 Commercial Correlation for Butler County

The COD supports uniformity; however, the PRD is high, indicating a regressive pattern in the sold parcels, which can only be corrected by the county assessor examining the valuation models for future assessment years.

<u>Incremental Ranges</u>	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
0 TO 4,999	1	110.83	110.83	110.83	00.00	100.00
5,000 TO 14,999	1	95.10	95.10	95.10	00.00	100.00
15,000 TO 29,999	2	103.58	103.58	102.23	08.09	101.32
30,000 TO 59,999	2	94.65	94.65	94.19	04.35	100.49
60,000 TO 99,999	6	102.81	104.03	103.14	10.29	100.86
100,000 TO 149,999	1	77.88	77.88	77.88	00.00	100.00
150,000 TO 249,999	1	59.71	59.71	59.71	00.00	100.00
250,000 TO 499,999	3	57.64	67.61	71.62	25.29	94.40
500,000 TO 999,999						
1,000,000 TO 1,999,999						
2,000,000 TO 4,999,999						
5,000,000 TO 9,999,999						
10,000,000 +						
<u>ALL</u>	17	95.20	92.17	80.31	15.13	114.77

The general movement of the commercial parcels and the residential parcels have increased at near the same rate the past 10 years, suggesting equalization. In 2020 the reclassification of chicken barns to the agricultural class negatively skews the history charts.

The statistical sample compared to the 2022 County Abstract of Assessment of Real Property, Form 45 compared to the 2021 Certificate of Taxes Levied Report (CTL) is similar to the movement of the value in Valuation Group 12 and supports the assessment actions.

Equalization and Quality of Assessment

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

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
11	8	96.98	100.09	97.09	08.28	103.09
12	9	94.46	85.14	77.29	21.16	110.16
<u>ALL</u>	17	95.20	92.17	80.31	15.13	114.77

Level of Value

Based on analysis of all available information, the level of value for the commercial property in Butler County is determined to be at the statutory level of 100% of market value.

2022 Agricultural Correlation for Butler County

Assessment Actions

Assessment actions for the 2022 assessment year included a review and inspection of the land use in GEO codes 2645, 2647, and 2300. Farm homes and other improvements were also reviewed. The home site value was increased \$1,000 and an economic adjustment was applied to increase the values. A market analysis was conducted for agricultural land, and all land classes increased \$50. The county assessor has also defined recreational ground along the river and assessed those acres at \$2,500.

Assessment Practice Review

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

The county assessor and staff review each sale, reviewing documentary stamps and the buyer and seller information. A questionnaire is mailed on each property sold to the buyer. An attempt is made to complete an on-site review of all sold parcels. The qualified sales usability falls below the state average usability rate, however, a review of the documentation of the non-qualified sales appears adequate and all arm's-length sales were made available for measurement.

Land use is reviewed and updated on a rotating cycle, the review completed this year includes the GEO codes 2645, 2647 and 2300. The agricultural improvements have a 2019 costing and depreciation schedule and are reviewed at the same time as the land use. The county assessor is current with the six-year review and inspection process.

Intensive use is defined for all parcels in the agricultural class. The intensive use subclass includes numerous chicken barn facilities. Butler County has a written valuation methodology on file.

Description of Analysis

The statistical sample indicates 81 qualified sales, and all three measures of central tendency are within the acceptable range and are supportive of each other. The COD is within the acceptable range indicating the data used for measurement appears to be reliable.

The analysis of the sales that are 80% Majority Land Use (MLU) indicates that the irrigated land and dryland substrata are within the acceptable range. There are insufficient grassland sales. Comparison of the land values with surrounding counties is comparable to Butler County.

Equalization and Quality of Assessment

Review of the agricultural improvements and site acres indicate that these parcels are inspected and valued using the same processes that are used for the rural residential and other similar

2022 Agricultural Correlation for Butler County

property across the county. Agricultural improvements are believed to be equalized and assessed at the statutory level.

Review of the statistical sample, comparable counties, and the assessment practices indicate that the Butler County Assessor has achieved equalization. The quality of assessment in the agricultural land class of property in Butler County complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
_____Irrigated_____						
County	31	70.19	73.22	71.82	10.76	101.95
1	31	70.19	73.22	71.82	10.76	101.95
_____Dry_____						
County	31	69.79	72.13	71.37	15.19	101.06
1	31	69.79	72.13	71.37	15.19	101.06
_____Grass_____						
County	1	46.50	46.50	46.50	00.00	100.00
1	1	46.50	46.50	46.50	00.00	100.00
_____ALL_____						
	81	71.12	73.72	73.04	13.99	100.93

Level of Value

Based on analysis of all available information, the level of value of agricultural land in Butler County is 71%.

2022 Opinions of the Property Tax Administrator for Butler County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	93	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	71	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, 2022.



Ruth A. Sorensen

Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2022 Commission Summary for Butler County

Residential Real Property - Current

Number of Sales	212	Median	92.72
Total Sales Price	\$30,538,806	Mean	92.48
Total Adj. Sales Price	\$30,538,806	Wgt. Mean	91.61
Total Assessed Value	\$27,976,600	Average Assessed Value of the Base	\$93,026
Avg. Adj. Sales Price	\$144,051	Avg. Assessed Value	\$131,965

Confidence Interval - Current

95% Median C.I	91.12 to 95.59
95% Wgt. Mean C.I	89.35 to 93.87
95% Mean C.I	90.48 to 94.48
% of Value of the Class of all Real Property Value in the County	16.61
% of Records Sold in the Study Period	5.18
% of Value Sold in the Study Period	7.35

Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	190	93	93.09
2020	185	94	94.33
2019	187	93	93.41
2018	171	93	93.31

2022 Commission Summary for Butler County

Commercial Real Property - Current

Number of Sales	17	Median	95.20
Total Sales Price	\$1,921,270	Mean	92.17
Total Adj. Sales Price	\$1,921,270	Wgt. Mean	80.31
Total Assessed Value	\$1,542,935	Average Assessed Value of the Base	\$185,078
Avg. Adj. Sales Price	\$113,016	Avg. Assessed Value	\$90,761

Confidence Interval - Current

95% Median C.I	77.88 to 110.83
95% Wgt. Mean C.I	66.77 to 93.85
95% Mean C.I	81.67 to 102.67
% of Value of the Class of all Real Property Value in the County	3.26
% of Records Sold in the Study Period	4.21
% of Value Sold in the Study Period	2.06

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	19	95	95.10
2020	19	100	92.83
2019	14	100	92.05
2018	15	100	95.00

12 Butler
RESIDENTIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 212
 Total Sales Price : 30,538,806
 Total Adj. Sales Price : 30,538,806
 Total Assessed Value : 27,976,600
 Avg. Adj. Sales Price : 144,051
 Avg. Assessed Value : 131,965

MEDIAN : 93
 WGT. MEAN : 92
 MEAN : 92
 COD : 12.77
 PRD : 100.95

COV : 16.09
 STD : 14.88
 Avg. Abs. Dev : 11.84
 MAX Sales Ratio : 130.14
 MIN Sales Ratio : 57.33

95% Median C.I. : 91.12 to 95.59
 95% Wgt. Mean C.I. : 89.35 to 93.87
 95% Mean C.I. : 90.48 to 94.48

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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-19 To 31-DEC-19	19	97.44	95.33	97.30	08.42	97.98	63.42	114.65	88.31 to 99.32	119,632	116,397	
01-JAN-20 To 31-MAR-20	16	109.42	106.81	106.23	09.67	100.55	79.49	126.29	98.38 to 118.14	100,000	106,228	
01-APR-20 To 30-JUN-20	29	94.49	96.37	95.91	11.26	100.48	63.80	130.14	92.05 to 103.81	121,624	116,645	
01-JUL-20 To 30-SEP-20	37	91.12	92.02	92.26	12.97	99.74	61.03	123.20	85.54 to 99.63	145,992	134,696	
01-OCT-20 To 31-DEC-20	27	87.62	88.03	88.38	12.34	99.60	65.57	120.94	77.03 to 96.00	149,685	132,298	
01-JAN-21 To 31-MAR-21	25	96.00	95.15	95.75	09.92	99.37	65.02	115.92	92.14 to 102.48	143,696	137,591	
01-APR-21 To 30-JUN-21	24	87.11	85.58	86.87	15.91	98.52	57.33	114.23	72.84 to 96.64	176,509	153,331	
01-JUL-21 To 30-SEP-21	35	85.74	87.92	85.35	12.88	103.01	64.59	125.64	81.27 to 93.02	167,626	143,063	
<u>Study Yrs</u>												
01-OCT-19 To 30-SEP-20	101	97.12	96.23	95.91	11.61	100.33	61.03	130.14	92.79 to 99.63	126,751	121,561	
01-OCT-20 To 30-SEP-21	111	90.49	89.07	88.51	12.97	100.63	57.33	125.64	85.74 to 92.74	159,793	141,432	
<u>Calendar Yrs</u>												
01-JAN-20 To 31-DEC-20	109	94.23	94.36	93.60	12.99	100.81	61.03	130.14	91.00 to 99.63	133,672	125,121	
<u>ALL</u>	212	92.72	92.48	91.61	12.77	100.95	57.33	130.14	91.12 to 95.59	144,051	131,965	

VALUATION GROUP											Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.			
1	15	92.13	89.44	87.15	18.04	102.63	59.92	123.82	70.87 to 105.89	102,507	89,335	
2	108	93.91	93.36	92.90	12.59	100.50	61.03	125.64	89.41 to 97.12	154,921	143,915	
3	24	91.76	90.19	89.11	11.39	101.21	65.57	114.65	85.00 to 99.55	260,250	231,904	
4	13	92.18	93.46	93.70	13.08	99.74	75.12	120.94	81.27 to 110.62	104,723	98,126	
6	20	92.77	92.59	91.24	09.74	101.48	57.33	123.20	90.85 to 99.80	45,245	41,282	
7	3	93.34	93.57	95.29	05.56	98.19	85.90	101.47	N/A	94,333	89,890	
8	14	94.94	89.58	87.20	14.66	102.73	63.80	109.94	70.58 to 105.81	103,321	90,098	
9	15	92.05	94.37	93.48	13.08	100.95	65.02	130.14	85.21 to 100.56	135,193	126,383	
<u>ALL</u>	212	92.72	92.48	91.61	12.77	100.95	57.33	130.14	91.12 to 95.59	144,051	131,965	

12 Butler
RESIDENTIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2019 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 212
 Total Sales Price : 30,538,806
 Total Adj. Sales Price : 30,538,806
 Total Assessed Value : 27,976,600
 Avg. Adj. Sales Price : 144,051
 Avg. Assessed Value : 131,965

MEDIAN : 93
 WGT. MEAN : 92
 MEAN : 92
 COD : 12.77
 PRD : 100.95

COV : 16.09
 STD : 14.88
 Avg. Abs. Dev : 11.84
 MAX Sales Ratio : 130.14
 MIN Sales Ratio : 57.33

95% Median C.I. : 91.12 to 95.59
 95% Wgt. Mean C.I. : 89.35 to 93.87
 95% Mean C.I. : 90.48 to 94.48

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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	196	92.77	92.85	91.99	12.28	100.93	57.33	130.14	91.12 to 96.00	147,139	135,359
06	16	91.57	87.95	85.09	18.83	103.36	59.92	123.82	65.57 to 105.89	106,225	90,391
07											
<u>ALL</u>	<u>212</u>	<u>92.72</u>	<u>92.48</u>	<u>91.61</u>	<u>12.77</u>	<u>100.95</u>	<u>57.33</u>	<u>130.14</u>	<u>91.12 to 95.59</u>	<u>144,051</u>	<u>131,965</u>

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	2	83.73	83.73	95.73	31.53	87.46	57.33	110.13	N/A	2,750	2,633
Less Than 15,000	4	100.49	95.38	98.87	21.19	96.47	57.33	123.20	N/A	5,875	5,809
Less Than 30,000	13	96.00	95.30	96.09	15.77	99.18	57.33	123.40	75.94 to 115.92	17,154	16,482
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	210	92.72	92.56	91.61	12.62	101.04	59.92	130.14	91.12 to 95.59	145,397	133,197
Greater Than 14,999	208	92.72	92.43	91.60	12.58	100.91	59.92	130.14	91.12 to 95.59	146,708	134,391
Greater Than 29,999	199	92.48	92.30	91.58	12.54	100.79	59.92	130.14	91.00 to 95.58	152,341	139,509
<u>Incremental Ranges</u>											
0 TO 4,999	2	83.73	83.73	95.73	31.53	87.46	57.33	110.13	N/A	2,750	2,633
5,000 TO 14,999	2	107.03	107.03	99.83	15.12	107.21	90.85	123.20	N/A	9,000	8,985
15,000 TO 29,999	9	96.00	95.27	95.76	12.93	99.49	63.42	123.40	75.94 to 115.92	22,167	21,226
30,000 TO 59,999	21	96.48	95.65	95.55	13.61	100.10	61.03	125.64	83.28 to 105.30	46,371	44,308
60,000 TO 99,999	46	97.99	95.66	95.59	12.29	100.07	63.80	126.29	89.38 to 103.67	81,117	77,539
100,000 TO 149,999	52	92.57	92.85	92.48	11.72	100.40	64.59	130.14	89.70 to 97.84	125,229	115,809
150,000 TO 249,999	50	86.87	86.82	86.74	12.26	100.09	59.92	114.37	82.36 to 92.13	181,156	157,127
250,000 TO 499,999	29	95.58	93.25	94.02	10.32	99.18	63.72	112.95	87.65 to 102.98	325,548	306,091
500,000 TO 999,999	1	85.00	85.00	85.00	00.00	100.00	85.00	85.00	N/A	600,000	510,015
1,000,000 +											
<u>ALL</u>	<u>212</u>	<u>92.72</u>	<u>92.48</u>	<u>91.61</u>	<u>12.77</u>	<u>100.95</u>	<u>57.33</u>	<u>130.14</u>	<u>91.12 to 95.59</u>	<u>144,051</u>	<u>131,965</u>

12 Butler
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 17
Total Sales Price : 1,921,270
Total Adj. Sales Price : 1,921,270
Total Assessed Value : 1,542,935
Avg. Adj. Sales Price : 113,016
Avg. Assessed Value : 90,761

MEDIAN : 95
WGT. MEAN : 80
MEAN : 92
COD : 15.13
PRD : 114.77

COV : 22.17
STD : 20.43
Avg. Abs. Dev : 14.40
MAX Sales Ratio : 123.90
MIN Sales Ratio : 50.73

95% Median C.I. : 77.88 to 110.83
95% Wgt. Mean C.I. : 66.77 to 93.85
95% Mean C.I. : 81.67 to 102.67

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	3	95.10	83.81	73.96	12.93	113.32	59.71	96.62	N/A	81,667	60,400
01-JAN-19 To 31-MAR-19	2	96.98	96.98	97.35	01.84	99.62	95.20	98.76	N/A	33,135	32,258
01-APR-19 To 30-JUN-19	1	90.53	90.53	90.53	00.00	100.00	90.53	90.53	N/A	50,000	45,265
01-JUL-19 To 30-SEP-19	1	94.46	94.46	94.46	00.00	100.00	94.46	94.46	N/A	447,000	422,225
01-OCT-19 To 31-DEC-19	2	64.31	64.31	60.00	21.12	107.18	50.73	77.88	N/A	205,000	123,000
01-JAN-20 To 31-MAR-20											
01-APR-20 To 30-JUN-20	2	110.48	110.48	109.61	01.34	100.79	109.00	111.95	N/A	45,750	50,148
01-JUL-20 To 30-SEP-20	1	110.83	110.83	110.83	00.00	100.00	110.83	110.83	N/A	3,000	3,325
01-OCT-20 To 31-DEC-20	2	117.41	117.41	117.91	05.53	99.58	110.92	123.90	N/A	65,000	76,640
01-JAN-21 To 31-MAR-21	2	72.52	72.52	63.78	20.52	113.70	57.64	87.40	N/A	206,000	131,393
01-APR-21 To 30-JUN-21	1	96.31	96.31	96.31	00.00	100.00	96.31	96.31	N/A	66,500	64,045
01-JUL-21 To 30-SEP-21											
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	7	95.10	90.05	88.24	06.89	102.05	59.71	98.76	59.71 to 98.76	115,467	101,886
01-OCT-19 To 30-SEP-20	5	109.00	92.08	69.30	17.28	132.87	50.73	111.95	N/A	100,900	69,924
01-OCT-20 To 30-SEP-21	5	96.31	95.23	78.90	18.65	120.70	57.64	123.90	N/A	121,700	96,022
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	6	92.50	84.59	79.94	12.49	105.82	50.73	98.76	50.73 to 98.76	162,212	129,668
01-JAN-20 To 31-DEC-20	5	110.92	113.32	114.43	02.88	99.03	109.00	123.90	N/A	44,900	51,380
<u>ALL</u>	17	95.20	92.17	80.31	15.13	114.77	50.73	123.90	77.88 to 110.83	113,016	90,761

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
11	8	96.98	100.09	97.09	08.28	103.09	87.40	111.95	87.40 to 111.95	36,659	35,591
12	9	94.46	85.14	77.29	21.16	110.16	50.73	123.90	57.64 to 109.00	180,889	139,801
<u>ALL</u>	17	95.20	92.17	80.31	15.13	114.77	50.73	123.90	77.88 to 110.83	113,016	90,761

12 Butler
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 17
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 Avg. Adj. Sales Price : 113,016
 Avg. Assessed Value : 90,761

MEDIAN : 95
 WGT. MEAN : 80
 MEAN : 92
 COD : 15.13
 PRD : 114.77

COV : 22.17
 STD : 20.43
 Avg. Abs. Dev : 14.40
 MAX Sales Ratio : 123.90
 MIN Sales Ratio : 50.73

95% Median C.I. : 77.88 to 110.83
 95% Wgt. Mean C.I. : 66.77 to 93.85
 95% Mean C.I. : 81.67 to 102.67

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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	17	95.20	92.17	80.31	15.13	114.77	50.73	123.90	77.88 to 110.83	113,016	90,761
04											
<u>ALL</u>	17	95.20	92.17	80.31	15.13	114.77	50.73	123.90	77.88 to 110.83	113,016	90,761

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Low \$ Ranges</u>											
Less Than 5,000	1	110.83	110.83	110.83	00.00	100.00	110.83	110.83	N/A	3,000	3,325
Less Than 15,000	2	102.97	102.97	98.73	07.64	104.29	95.10	110.83	N/A	6,500	6,418
Less Than 30,000	4	103.02	103.27	101.45	07.88	101.79	95.10	111.95	N/A	14,568	14,779
<u>Ranges Excl. Low \$</u>											
Greater Than 4,999	16	95.15	91.01	80.26	15.06	113.39	50.73	123.90	77.88 to 109.00	119,892	96,226
Greater Than 14,999	15	95.20	90.73	80.18	16.04	113.16	50.73	123.90	77.88 to 109.00	127,218	102,007
Greater Than 29,999	13	94.46	88.76	79.65	17.23	111.44	50.73	123.90	59.71 to 109.00	143,308	114,140
<u>Incremental Ranges</u>											
0 TO 4,999	1	110.83	110.83	110.83	00.00	100.00	110.83	110.83	N/A	3,000	3,325
5,000 TO 14,999	1	95.10	95.10	95.10	00.00	100.00	95.10	95.10	N/A	10,000	9,510
15,000 TO 29,999	2	103.58	103.58	102.23	08.09	101.32	95.20	111.95	N/A	22,635	23,140
30,000 TO 59,999	2	94.65	94.65	94.19	04.35	100.49	90.53	98.76	N/A	45,000	42,385
60,000 TO 99,999	6	102.81	104.03	103.14	10.29	100.86	87.40	123.90	87.40 to 123.90	73,167	75,461
100,000 TO 149,999	1	77.88	77.88	77.88	00.00	100.00	77.88	77.88	N/A	140,000	109,035
150,000 TO 249,999	1	59.71	59.71	59.71	00.00	100.00	59.71	59.71	N/A	150,000	89,565
250,000 TO 499,999	3	57.64	67.61	71.62	25.29	94.40	50.73	94.46	N/A	348,000	249,228
500,000 TO 999,999											
1,000,000 TO 1,999,999											
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
<u>ALL</u>	17	95.20	92.17	80.31	15.13	114.77	50.73	123.90	77.88 to 110.83	113,016	90,761

12 Butler
COMMERCIAL

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

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 Total Adj. Sales Price : 1,921,270
 Total Assessed Value : 1,542,935
 Avg. Adj. Sales Price : 113,016
 Avg. Assessed Value : 90,761

MEDIAN : 95
 WGT. MEAN : 80
 MEAN : 92
 COD : 15.13
 PRD : 114.77

COV : 22.17
 STD : 20.43
 Avg. Abs. Dev : 14.40
 MAX Sales Ratio : 123.90
 MIN Sales Ratio : 50.73

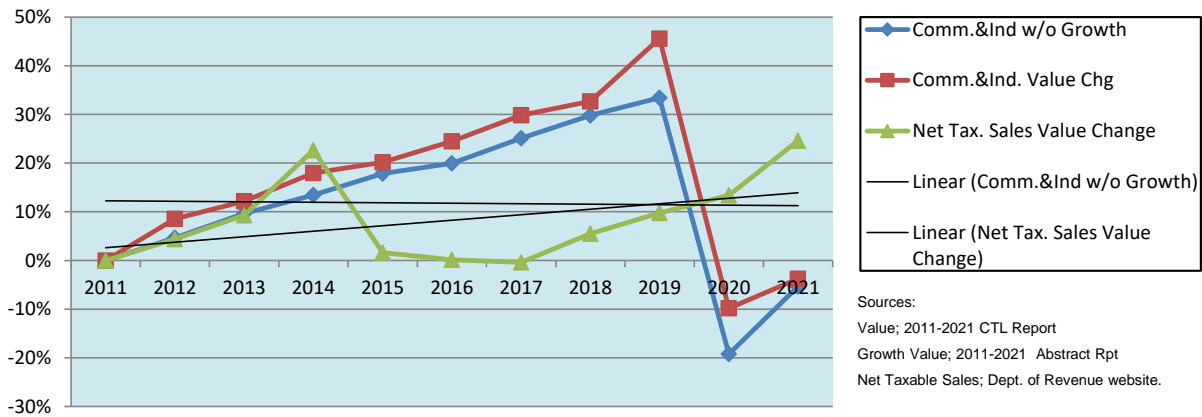
95% Median C.I. : 77.88 to 110.83
 95% Wgt. Mean C.I. : 66.77 to 93.85
 95% Mean C.I. : 81.67 to 102.67

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
326	1	50.73	50.73	50.73	00.00	100.00	50.73	50.73	N/A	270,000	136,965
344	1	123.90	123.90	123.90	00.00	100.00	123.90	123.90	N/A	70,000	86,730
346	1	90.53	90.53	90.53	00.00	100.00	90.53	90.53	N/A	50,000	45,265
352	2	76.05	76.05	78.90	24.21	96.39	57.64	94.46	N/A	387,000	305,360
353	2	87.25	87.25	84.96	10.74	102.70	77.88	96.62	N/A	112,500	95,580
381	1	95.20	95.20	95.20	00.00	100.00	95.20	95.20	N/A	26,270	25,010
386	1	87.40	87.40	87.40	00.00	100.00	87.40	87.40	N/A	85,000	74,290
406	4	103.57	103.55	99.64	07.57	103.92	95.10	111.95	N/A	24,625	24,538
442	2	104.84	104.84	106.06	05.80	98.85	98.76	110.92	N/A	50,000	53,028
470	1	59.71	59.71	59.71	00.00	100.00	59.71	59.71	N/A	150,000	89,565
532	1	109.00	109.00	109.00	00.00	100.00	109.00	109.00	N/A	72,500	79,025
<u>ALL</u>	17	95.20	92.17	80.31	15.13	114.77	50.73	123.90	77.88 to 110.83	113,016	90,761

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
2011	\$ 75,624,405	\$ 4,418,440	5.84%	\$ 71,205,965		\$ 43,448,897	
2012	\$ 82,106,970	\$ 2,954,825	3.60%	\$ 79,152,145	4.66%	\$ 45,365,109	4.41%
2013	\$ 84,824,440	\$ 1,895,111	2.23%	\$ 82,929,329	1.00%	\$ 47,482,773	4.67%
2014	\$ 89,218,605	\$ 3,433,685	3.85%	\$ 85,784,920	1.13%	\$ 53,277,740	12.20%
2015	\$ 90,890,450	\$ 1,763,150	1.94%	\$ 89,127,300	-0.10%	\$ 44,143,550	-17.14%
2016	\$ 94,134,065	\$ 3,415,005	3.63%	\$ 90,719,060	-0.19%	\$ 43,507,032	-1.44%
2017	\$ 98,201,965	\$ 3,569,100	3.63%	\$ 94,632,865	0.53%	\$ 43,282,176	-0.52%
2018	\$ 100,361,230	\$ 2,199,170	2.19%	\$ 98,162,060	-0.04%	\$ 45,849,553	5.93%
2019	\$ 110,112,270	\$ 9,203,875	8.36%	\$ 100,908,395	0.55%	\$ 47,679,473	3.99%
2020	\$ 68,193,230	\$ 7,110,400	10.43%	\$ 61,082,830	-44.53%	\$ 49,271,868	3.34%
2021	\$ 72,766,665	\$ 1,189,050	1.63%	\$ 71,577,615	4.96%	\$ 54,143,197	9.89%
Ann %chg	-0.38%			Average	-3.20%	2.22%	2.53%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	4.66%	8.57%	4.41%
2013	9.66%	12.17%	9.28%
2014	13.44%	17.98%	22.62%
2015	17.86%	20.19%	1.60%
2016	19.96%	24.48%	0.13%
2017	25.14%	29.85%	-0.38%
2018	29.80%	32.71%	5.53%
2019	33.43%	45.60%	9.74%
2020	-19.23%	-9.83%	13.40%
2021	-5.35%	-3.78%	24.61%

County Number	12
County Name	Butler

12 Butler
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 81
 Total Sales Price : 54,503,475
 Total Adj. Sales Price : 54,503,475
 Total Assessed Value : 39,808,005
 Avg. Adj. Sales Price : 672,882
 Avg. Assessed Value : 491,457

MEDIAN : 71
 WGT. MEAN : 73
 MEAN : 74
 COD : 13.99
 PRD : 100.93

COV : 18.34
 STD : 13.52
 Avg. Abs. Dev : 09.95
 MAX Sales Ratio : 124.04
 MIN Sales Ratio : 46.50

95% Median C.I. : 69.06 to 74.70
 95% Wgt. Mean C.I. : 69.66 to 76.41
 95% Mean C.I. : 70.78 to 76.66

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18	7	76.63	77.99	73.34	17.36	106.34	58.23	113.73	58.23 to 113.73	826,051	605,790
01-JAN-19 To 31-MAR-19	8	73.42	75.80	74.81	14.29	101.32	62.44	96.24	62.44 to 96.24	774,548	579,421
01-APR-19 To 30-JUN-19	2	71.03	71.03	69.78	07.95	101.79	65.38	76.67	N/A	449,500	313,643
01-JUL-19 To 30-SEP-19	1	112.82	112.82	112.82	00.00	100.00	112.82	112.82	N/A	1,400,000	1,579,420
01-OCT-19 To 31-DEC-19	10	73.48	76.43	77.30	11.95	98.87	62.40	95.42	65.87 to 89.29	507,495	392,286
01-JAN-20 To 31-MAR-20	7	69.79	69.19	68.46	09.44	101.07	54.65	86.12	54.65 to 86.12	709,652	485,806
01-APR-20 To 30-JUN-20	4	70.82	66.84	71.11	14.22	94.00	46.50	79.20	N/A	600,338	426,884
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20	13	71.29	70.62	69.39	10.84	101.77	51.69	87.56	60.26 to 80.83	844,080	585,741
01-JAN-21 To 31-MAR-21	16	67.03	72.45	72.80	14.52	99.52	55.54	124.04	63.90 to 78.04	572,538	416,832
01-APR-21 To 30-JUN-21	7	79.07	76.27	75.24	07.82	101.37	62.07	83.09	62.07 to 83.09	542,636	408,290
01-JUL-21 To 30-SEP-21	6	66.18	72.83	66.30	16.68	109.85	60.98	92.81	60.98 to 92.81	641,628	425,398
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	18	76.65	78.18	77.62	16.27	100.72	58.23	113.73	65.38 to 88.93	793,208	615,700
01-OCT-19 To 30-SEP-20	21	69.88	72.19	72.57	12.08	99.48	46.50	95.42	67.03 to 77.20	592,565	430,050
01-OCT-20 To 30-SEP-21	42	70.66	72.57	70.89	13.22	102.37	51.69	124.04	65.65 to 74.70	661,473	468,913
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	21	75.62	77.41	79.33	13.86	97.58	62.40	112.82	66.84 to 88.50	646,206	512,616
01-JAN-20 To 31-DEC-20	24	70.66	69.57	69.36	11.27	100.30	46.50	87.56	62.50 to 74.70	764,248	530,117
<u>ALL</u>	81	71.12	73.72	73.04	13.99	100.93	46.50	124.04	69.06 to 74.70	672,882	491,457

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
1	81	71.12	73.72	73.04	13.99	100.93	46.50	124.04	69.06 to 74.70	672,882	491,457
<u>ALL</u>	81	71.12	73.72	73.04	13.99	100.93	46.50	124.04	69.06 to 74.70	672,882	491,457

12 Butler
AGRICULTURAL LAND

PAD 2022 R&O Statistics (Using 2022 Values)

Qualified

Date Range: 10/1/2018 To 9/30/2021 Posted on: 1/31/2022

Number of Sales : 81
 Total Sales Price : 54,503,475
 Total Adj. Sales Price : 54,503,475
 Total Assessed Value : 39,808,005
 Avg. Adj. Sales Price : 672,882
 Avg. Assessed Value : 491,457

MEDIAN : 71
 WGT. MEAN : 73
 MEAN : 74
 COD : 13.99
 PRD : 100.93

COV : 18.34
 STD : 13.52
 Avg. Abs. Dev : 09.95
 MAX Sales Ratio : 124.04
 MIN Sales Ratio : 46.50

95% Median C.I. : 69.06 to 74.70
 95% Wgt. Mean C.I. : 69.66 to 76.41
 95% Mean C.I. : 70.78 to 76.66

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95%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	13	69.13	73.27	71.37	11.69	102.66	61.86	90.49	63.38 to 83.09	879,299	627,564
1	13	69.13	73.27	71.37	11.69	102.66	61.86	90.49	63.38 to 83.09	879,299	627,564
Dry											
County	19	69.50	68.85	68.84	11.76	100.01	51.69	95.42	62.07 to 76.67	569,432	392,024
1	19	69.50	68.85	68.84	11.76	100.01	51.69	95.42	62.07 to 76.67	569,432	392,024
Grass											
County	1	46.50	46.50	46.50	00.00	100.00	46.50	46.50	N/A	263,250	122,400
1	1	46.50	46.50	46.50	00.00	100.00	46.50	46.50	N/A	263,250	122,400
ALL	81	71.12	73.72	73.04	13.99	100.93	46.50	124.04	69.06 to 74.70	672,882	491,457

80%MLU By Market Area

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Irrigated											
County	31	70.19	73.22	71.82	10.76	101.95	60.26	96.24	67.03 to 76.68	857,551	615,904
1	31	70.19	73.22	71.82	10.76	101.95	60.26	96.24	67.03 to 76.68	857,551	615,904
Dry											
County	31	69.79	72.13	71.37	15.19	101.06	51.69	113.73	63.90 to 77.20	542,539	387,209
1	31	69.79	72.13	71.37	15.19	101.06	51.69	113.73	63.90 to 77.20	542,539	387,209
Grass											
County	1	46.50	46.50	46.50	00.00	100.00	46.50	46.50	N/A	263,250	122,400
1	1	46.50	46.50	46.50	00.00	100.00	46.50	46.50	N/A	263,250	122,400
ALL	81	71.12	73.72	73.04	13.99	100.93	46.50	124.04	69.06 to 74.70	672,882	491,457

Butler County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Butler	1	6,448	5,949	5,809	5,617	5,350	5,316	4,932	4,806	5,912
Colfax	1	6,000	5,800	5,600	5,357	5,300	5,100	4,800	4,408	5,374
Saunders	1	6,320	n/a	5,830	5,450	n/a	4,870	3,910	3,670	4,783
Seward	1	7,100	7,000	6,497	6,499	6,500	5,600	4,900	4,391	6,453
Seward	2	6,800	6,700	6,300	6,100	5,800	4,900	4,600	3,800	6,243
Seward	3	6,800	6,700	6,300	6,100	5,800	4,900	4,600	3,800	6,316
Polk	1	6,408	5,807	5,460	5,083	4,674	4,638	4,440	3,832	5,902
Platte	3	6,399	6,100	5,572	5,214	4,900	4,473	4,100	3,650	5,307

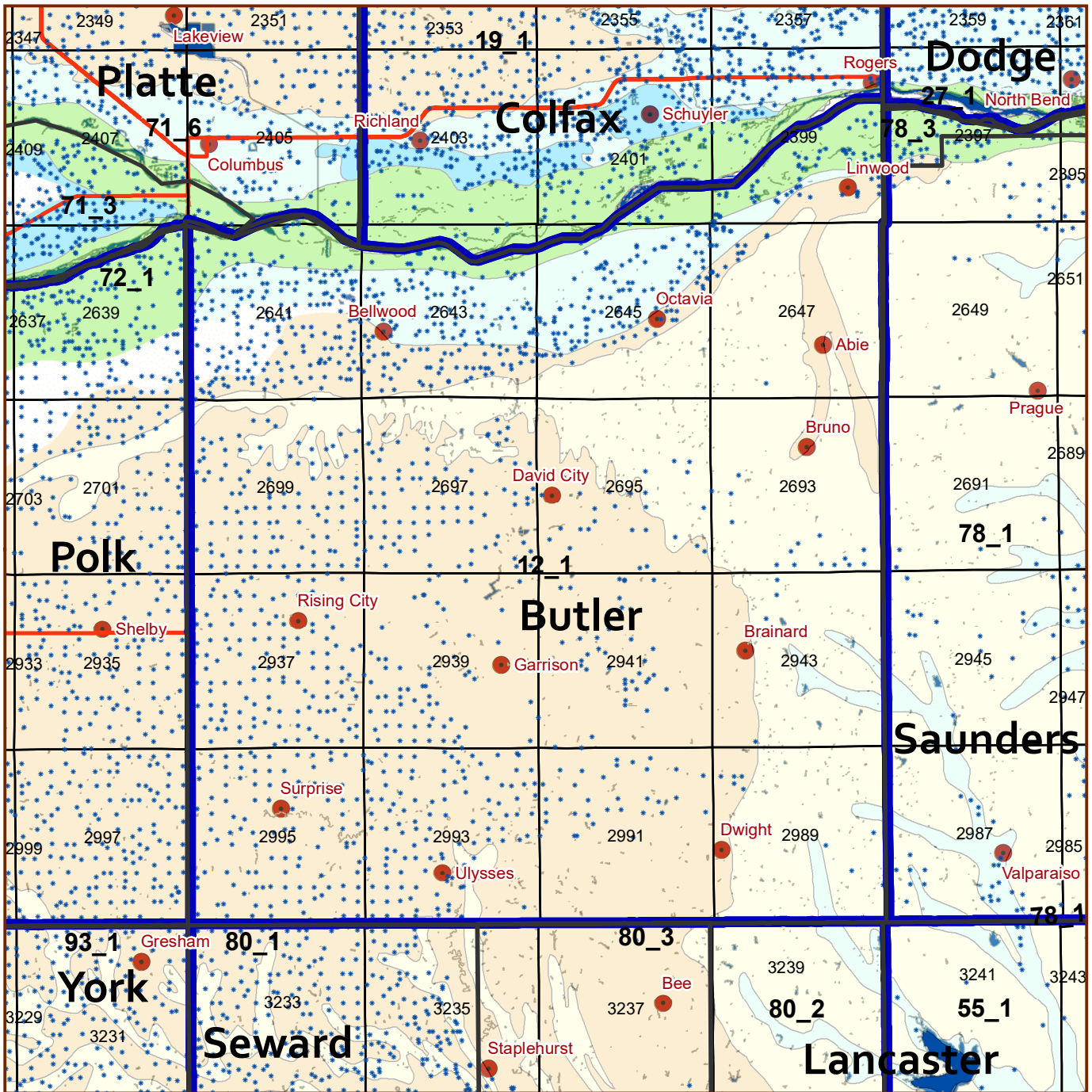
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Butler	1	5,450	4,950	4,750	4,650	4,450	4,050	3,150	3,050	4,369
Colfax	1	5,742	5,638	5,397	5,298	4,972	4,877	4,502	4,150	5,126
Saunders	1	5,370	5,025	5,016	n/a	4,330	3,797	3,260	3,030	4,016
Seward	1	5,300	5,200	4,750	4,750	4,700	3,500	3,200	2,900	4,598
Seward	2	5,300	5,200	4,750	4,750	4,700	3,496	3,200	2,900	4,251
Seward	3	5,300	5,200	4,750	4,750	4,700	3,500	3,200	2,896	4,591
Polk	1	5,048	4,770	3,681	3,681	3,287	3,196	3,100	3,100	4,443
Platte	3	5,200	5,050	4,851	4,700	4,410	4,104	3,300	2,800	4,409

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Butler	1	2,345	2,322	2,282	2,272	1,896	2,174	n/a	2,100	2,317
Colfax	1	1,987	1,987	1,800	1,800	n/a	1,700	n/a	1,600	1,942
Saunders	1	2,250	2,250	2,250	n/a	n/a	n/a	n/a	2,000	2,249
Seward	1	2,247	2,248	2,098	n/a	2,100	n/a	n/a	1,500	2,207
Seward	2	2,249	2,250	2,100	n/a	2,100	n/a	n/a	1,500	2,199
Seward	3	2,249	2,250	2,100	n/a	2,100	n/a	n/a	1,500	2,199
Polk	1	2,200	2,200	2,200	2,200	2,200	n/a	2,100	2,100	2,197
Platte	3	1,591	1,554	1,500	635	1,350	1,227	1,197	1,166	1,465






County	Mkt Area	CRP	TIMBER	WASTE
Butler	1	2,931	n/a	762
Colfax	1	3,984	n/a	150
Saunders	1	2,399	0	130
Seward	1	2,548	802	100
Seward	2	2,568	800	101
Seward	3	2,555	828	100
Polk	1	1,150	0	40
Platte	3	1,500	0	100

Source: 2022 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.

BUTLER COUNTY



Legend

-  Market_Area
-  County
-  Registered_WellsDNR
-  geocode
-  Federal Roads

Soils

CLASS










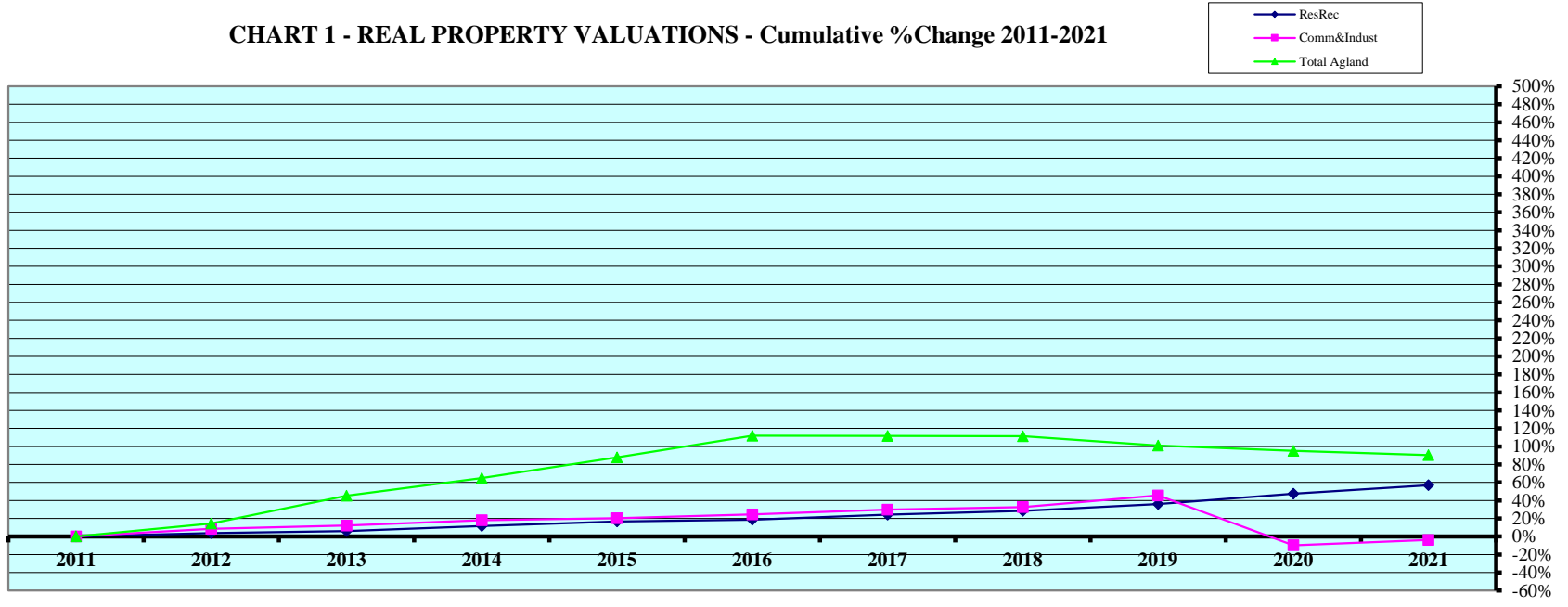
-  Excessive drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills
-  Excessively drained sandy soils formed in eolian sands on uplands in sandhills
-  Moderately well drained silty soils on uplands and in depressions formed in loess
-  Well drained silty soils formed 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 2011-2021



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg	Value	Amnt Value Chg	Ann.%chg	Cmltv%chg
2011	218,165,315	-	-	-	75,624,405	-	-	-	829,690,145	-	-	-
2012	226,498,455	8,333,140	3.82%	3.82%	82,106,970	6,482,565	8.57%	8.57%	948,882,795	119,192,650	14.37%	14.37%
2013	231,427,060	4,928,605	2.18%	6.08%	84,824,440	2,717,470	3.31%	12.17%	1,206,057,260	257,174,465	27.10%	45.36%
2014	243,306,770	11,879,710	5.13%	11.52%	89,218,605	4,394,165	5.18%	17.98%	1,367,091,430	161,034,170	13.35%	64.77%
2015	254,394,350	11,087,580	4.56%	16.61%	90,890,450	1,671,845	1.87%	20.19%	1,558,443,105	191,351,675	14.00%	87.83%
2016	258,545,780	4,151,430	1.63%	18.51%	94,134,065	3,243,615	3.57%	24.48%	1,758,458,995	200,015,890	12.83%	111.94%
2017	271,163,715	12,617,935	4.88%	24.29%	98,201,965	4,067,900	4.32%	29.85%	1,756,698,430	-1,760,565	-0.10%	111.73%
2018	280,302,625	9,138,910	3.37%	28.48%	100,361,230	2,159,265	2.20%	32.71%	1,753,556,950	-3,141,480	-0.18%	111.35%
2019	296,768,320	16,465,695	5.87%	36.03%	110,112,270	9,751,040	9.72%	45.60%	1,668,672,255	-84,884,695	-4.84%	101.12%
2020	321,826,425	25,058,105	8.44%	47.51%	68,193,230	-41,919,040	-38.07%	-9.83%	1,619,209,840	-49,462,415	-2.96%	95.16%
2021	342,252,065	20,425,640	6.35%	56.88%	72,766,665	4,573,435	6.71%	-3.78%	1,580,064,280	-39,145,560	-2.42%	90.44%

Rate Annual %chg: Residential & Recreational **4.61%**

Commercial & Industrial **-0.38%**

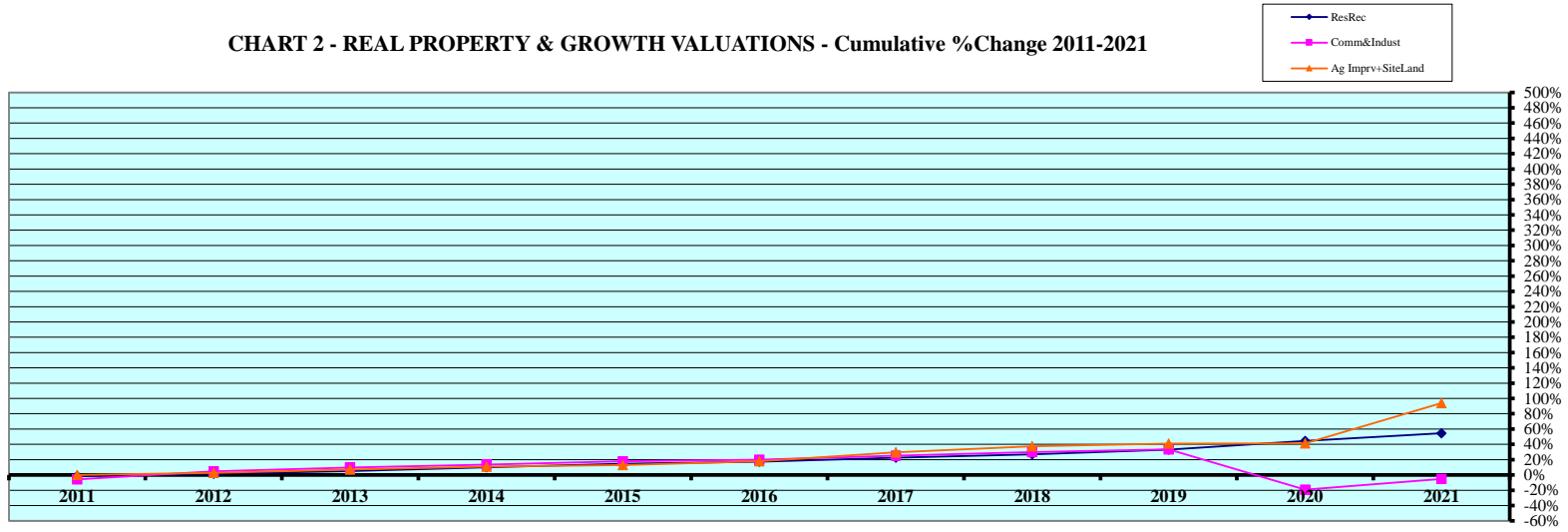
Agricultural Land **6.65%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 2011-2021



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾											
	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth						
2011	218,165,315	3,234,053	1.48%	214,931,262	-	-1.48%	75,624,405	4,418,440	5.84%	71,205,965	-	-5.84%						
2012	226,498,455	4,790,149	2.11%	221,708,306	1.62%	1.62%	82,106,970	2,954,825	3.60%	79,152,145	4.66%	4.66%						
2013	231,427,060	2,163,140	0.93%	229,263,920	1.22%	5.09%	84,824,440	1,895,111	2.23%	82,929,329	1.00%	9.66%						
2014	243,306,770	3,486,001	1.43%	239,820,769	3.63%	9.93%	89,218,605	3,433,685	3.85%	85,784,920	1.13%	13.44%						
2015	254,394,350	4,035,865	1.59%	250,358,485	2.90%	14.76%	90,890,450	1,763,150	1.94%	89,127,300	-0.10%	17.86%						
2016	258,545,780	2,952,625	1.14%	255,593,155	0.47%	17.16%	94,134,065	3,415,005	3.63%	90,719,060	-0.19%	19.96%						
2017	271,163,715	3,665,183	1.35%	267,498,532	3.46%	22.61%	98,201,965	3,569,100	3.63%	94,632,865	0.53%	25.14%						
2018	280,302,625	3,562,585	1.27%	276,740,040	2.06%	26.85%	100,361,230	2,199,170	2.19%	98,162,060	-0.04%	29.80%						
2019	296,768,320	6,390,233	2.15%	290,378,087	3.59%	33.10%	110,112,270	9,203,875	8.36%	100,908,395	0.55%	33.43%						
2020	321,826,425	6,425,250	2.00%	315,401,175	6.28%	44.57%	68,193,230	7,110,400	10.43%	61,082,830	-44.53%	-19.23%						
2021	342,252,065	5,104,355	1.49%	337,147,710	4.76%	54.54%	72,766,665	1,189,050	1.63%	71,577,615	4.96%	-5.35%						
Rate Ann%chg	4.61%			Resid & Recreat w/o growth			3.00%			-0.38%			C & I w/o growth			-3.20%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outbldg & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2011	57,697,310	38,987,435	96,684,745	2,179,245	2.25%	94,505,500	--	--		
2012	60,768,290	40,193,230	100,961,520	1,649,315	1.63%	99,312,205	2.72%	2.72%		
2013	65,363,320	42,820,105	108,183,425	4,665,965	4.31%	103,517,460	2.53%	7.07%		
2014	65,131,025	43,904,670	109,035,695	1,777,901	1.63%	107,257,794	-0.86%	10.94%		
2015	66,186,315	45,661,235	111,847,550	2,808,970	2.51%	109,038,580	0.00%	12.78%		
2016	69,772,195	48,330,020	118,102,215	4,256,340	3.60%	113,845,875	1.79%	17.75%		
2017	74,047,195	55,475,545	129,522,740	4,381,725	3.38%	125,141,015	5.96%	29.43%		
2018	77,886,720	59,450,205	137,336,925	4,392,941	3.20%	132,943,984	2.64%	37.50%		
2019	77,728,685	61,173,950	138,902,635	2,480,715	1.79%	136,421,920	-0.67%	41.10%		
2020	82,075,525	56,935,630	139,011,155	2,542,755	1.83%	136,468,400	-1.75%	41.15%		
2021	123,058,115	85,632,825	208,690,940	21,156,100	10.14%	187,534,840	34.91%	93.97%		
Rate Ann%chg	7.87%		8.19%		8.00%		Ag Imprv+Site w/o growth		4.73%	

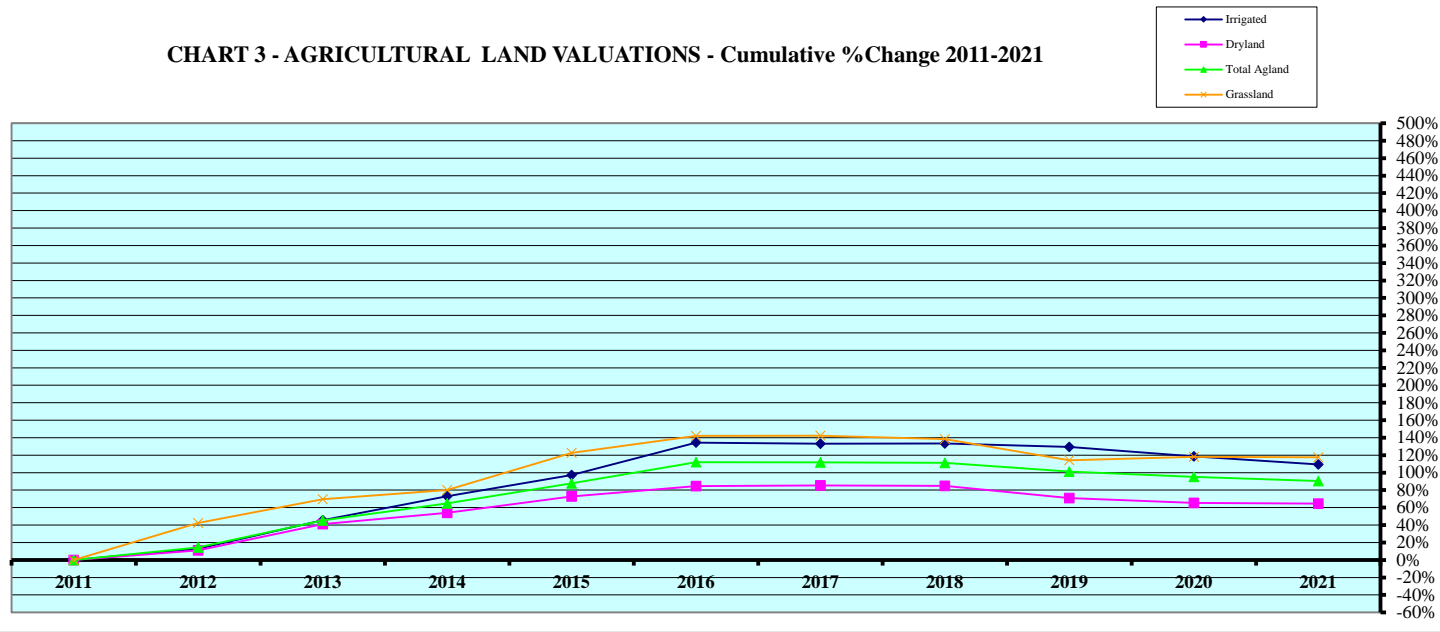
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and any improvements to real property which increase the value of such property. Sources: Value; 2011 - 2021 CTL Growth Value; 2011-2021 Abstract of Asmnt Rpt.

Cnty# 12
County BUTLER

CHART 2

NE Dept. of Revenue, Property Assessment Division

CHART 3 - AGRICULTURAL LAND VALUATIONS - Cumulative %Change 2011-2021



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
2011	378,589,570	-	-	-	385,021,785	-	-	-	65,435,075	-	-	-
2012	427,766,490	49,176,920	12.99%	12.99%	427,181,600	42,159,815	10.95%	10.95%	93,143,235	27,708,160	42.34%	42.34%
2013	551,286,185	123,519,695	28.88%	45.62%	543,017,175	115,835,575	27.12%	41.04%	110,986,790	17,843,555	19.16%	69.61%
2014	655,016,995	103,730,810	18.82%	73.02%	593,462,370	50,445,195	9.29%	54.14%	117,825,240	6,838,450	6.16%	80.06%
2015	747,092,455	92,075,460	14.06%	97.34%	664,737,035	71,274,665	12.01%	72.65%	145,568,875	27,743,635	23.55%	122.46%
2016	887,152,270	140,059,815	18.75%	134.33%	710,677,080	45,940,045	6.91%	84.58%	158,403,125	12,834,250	8.82%	142.08%
2017	882,309,865	-4,842,405	-0.55%	133.05%	713,624,180	2,947,100	0.41%	85.35%	158,531,645	128,520	0.08%	142.27%
2018	883,965,015	1,655,150	0.19%	133.49%	711,285,790	-2,338,390	-0.33%	84.74%	156,067,290	-2,464,355	-1.55%	138.51%
2019	868,205,650	-15,759,365	-1.78%	129.33%	658,082,320	-53,203,470	-7.48%	70.92%	140,078,870	-15,988,420	-10.24%	114.07%
2020	827,890,935	-40,314,715	-4.64%	118.68%	636,795,035	-21,287,285	-3.23%	65.39%	142,658,085	2,579,215	1.84%	118.01%
2021	792,727,590	-35,163,345	-4.25%	109.39%	633,270,560	-3,524,475	-0.55%	64.48%	142,331,155	-326,930	-0.23%	117.52%

Rate Ann.%chg: Irrigated **7.67%** Dryland **5.10%** Grassland **8.08%**

Tax Year	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
2011	245,320	-	-	-	398,395	-	-	-	829,690,145	-	-	-
2012	313,475	68,155	27.78%	27.78%	477,995	79,600	19.98%	19.98%	948,882,795	119,192,650	14.37%	14.37%
2013	306,120	-7,355	-2.35%	24.78%	460,990	-17,005	-3.56%	15.71%	1,206,057,260	257,174,465	27.10%	45.36%
2014	325,835	19,715	6.44%	32.82%	460,990	0	0.00%	15.71%	1,367,091,430	161,034,170	13.35%	64.77%
2015	430,095	104,260	32.00%	75.32%	614,645	153,655	33.33%	54.28%	1,558,443,105	191,351,675	14.00%	87.83%
2016	680,040	249,945	58.11%	177.21%	1,546,480	931,835	151.61%	288.18%	1,758,458,995	200,015,890	12.83%	111.94%
2017	704,050	24,010	3.53%	186.99%	1,528,690	-17,790	-1.15%	283.71%	1,756,698,430	-1,760,565	-0.10%	111.73%
2018	726,915	22,865	3.25%	196.31%	1,511,940	-16,750	-1.10%	279.51%	1,753,556,950	-3,141,480	-0.18%	111.35%
2019	763,635	36,720	5.05%	211.28%	1,541,780	29,840	1.97%	287.00%	1,668,672,255	-84,884,695	-4.84%	101.12%
2020	2,193,245	1,429,610	187.21%	794.03%	9,672,540	8,130,760	527.36%	2327.88%	1,619,209,840	-49,462,415	-2.96%	95.16%
2021	2,184,525	-8,720	-0.40%	790.48%	9,550,450	-122,090	-1.26%	2297.23%	1,580,064,280	-39,145,560	-2.42%	90.44%

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

Rate Ann.%chg: Total Agric Land **6.65%**

CHART 4 - AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 2011-2021 (from County Abstract Reports)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	338,976,695	124,497	2,723			353,831,395	164,975	2,145			81,700,995	133,333	613		
2012	378,398,760	126,154	3,000	10.16%	10.16%	385,264,820	163,188	2,361	10.08%	10.08%	89,688,965	135,300	663	8.18%	9.46%
2013	427,268,210	127,335	3,355	11.87%	23.24%	430,004,635	155,529	2,765	17.11%	28.91%	89,574,800	130,628	686	3.44%	13.24%
2014	550,241,355	129,974	4,233	26.17%	55.49%	544,132,340	152,069	3,578	29.42%	66.83%	97,239,960	127,646	762	11.09%	25.80%
2015	654,712,450	132,731	4,933	16.51%	81.16%	594,375,905	150,156	3,958	10.63%	84.56%	128,539,130	127,483	1,008	32.36%	66.50%
2016	746,353,155	133,575	5,588	13.28%	105.22%	665,185,415	147,715	4,503	13.76%	109.96%	149,636,865	127,257	1,176	16.62%	94.17%
2017	887,714,965	134,449	6,603	18.17%	142.50%	710,913,470	148,286	4,794	6.46%	123.53%	164,929,515	127,713	1,291	9.83%	113.25%
2018	881,212,945	133,442	6,604	0.02%	142.54%	713,900,360	148,873	4,795	0.02%	123.58%	174,353,050	127,360	1,369	6.01%	126.06%
2019	883,383,425	134,158	6,585	-0.29%	141.84%	712,169,190	148,937	4,782	-0.29%	122.95%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	868,955,475	134,645	6,454	-1.99%	137.03%	658,318,860	148,317	4,439	-7.17%	106.95%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	828,281,110	134,323	6,166	-4.45%	126.47%	637,428,655	147,429	4,324	-2.59%	101.59%	142,735,700	67,208	2,124	64.73%	246.60%

Rate Annual %chg Average Value/Acre: **8.52%**

7.26%

13.24%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	203,670	978	208			15,678,140	18,660	840			754,506,055	354,360	2,129		
2012	245,335	980	250	20.16%	20.16%	15,696,325	18,591	844	0.49%	0.49%	829,717,760	353,873	2,345	10.12%	10.12%
2013	291,910	973	300	19.85%	44.01%	17,472,370	18,588	940	11.33%	11.88%	948,893,360	353,873	2,681	14.36%	25.94%
2014	303,150	1,011	300	0.00%	44.00%	17,393,075	18,467	942	0.20%	12.10%	948,893,360	353,530	3,411	27.22%	60.22%
2015	324,180	1,081	300	0.00%	44.00%	460,990	1,537	300	-68.15%	-64.30%	1,367,108,735	353,541	3,867	13.35%	81.61%
2016	430,110	1,075	400	33.33%	92.00%	614,655	1,537	400	33.34%	-52.39%	1,558,328,720	353,510	4,408	14.00%	107.03%
2017	674,370	1,124	600	50.03%	188.05%	1,554,220	1,554	1,000	150.00%	19.02%	1,759,061,350	353,724	4,973	12.81%	133.56%
2018	697,500	1,162	600	0.00%	188.05%	1,528,100	1,536	995	-0.50%	18.42%	1,757,285,785	353,926	4,965	-0.16%	133.19%
2019	718,390	1,197	600	0.00%	188.04%	1,511,940	1,520	995	-0.01%	18.42%	1,753,651,395	353,621	4,959	-0.12%	132.91%
2020	763,610	1,273	600	0.00%	188.04%	1,531,190	1,539	995	0.01%	18.42%	1,670,759,655	353,538	4,726	-4.70%	121.95%
2021	2,185,785	2,776	787	31.21%	277.95%	9,653,185	2,410	4,005	302.56%	376.73%	1,620,284,435	354,146	4,575	-3.19%	114.88%

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BUTLER

Rate Annual %chg Average Value/Acre: **7.95%**

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 2011 - 2021 County Abstract Reports
Agland Assessment Level 1998 to 2006 = 80%; 2007 & forward = 75% NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 4

CHART 5 - 2021 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
8,369	BUTLER	114,466,774	53,216,100	35,172,048	322,923,125	59,251,985	13,514,680	19,328,940	1,580,064,280	104,613,125	126,140,195	1,571,600	2,430,262,852
cnty sectorvalue % of total value:		4.71%	2.19%	1.45%	13.29%	2.44%	0.56%	0.80%	65.02%	4.30%	5.19%	0.06%	100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
69	ABIE	455,431	9,849	454	1,862,815	119,215	0	0	7,040	0	21,060	0	2,475,864
0.82%	%sector of county sector	0.40%	0.02%	0.00%	0.58%	0.20%			0.00%		0.02%		0.10%
	%sector of municipality	18.39%	0.40%	0.02%	75.24%	4.82%			0.28%		0.85%		100.00%
435	BELLWOOD	710,700	259,947	324,534	13,670,400	2,858,780	0	0	6,265	0	0	0	17,830,626
5.20%	%sector of county sector	0.62%	0.49%	0.92%	4.23%	4.82%			0.00%				0.73%
	%sector of municipality	3.99%	1.46%	1.82%	76.67%	16.03%			0.04%				100.00%
332	BRAINARD	1,097,054	419,442	1,062,486	16,389,135	5,772,300	0	0	8,870	0	0	0	24,749,287
3.97%	%sector of county sector	0.96%	0.79%	3.02%	5.08%	9.74%			0.00%				1.02%
	%sector of municipality	4.43%	1.69%	4.29%	66.22%	23.32%			0.04%				100.00%
99	BRUNO	583,958	152,006	7,005	2,284,295	385,145	0	0	158,490	57,525	41,010	0	3,669,434
1.18%	%sector of county sector	0.51%	0.29%	0.02%	0.71%	0.65%			0.01%	0.05%	0.03%		0.15%
	%sector of municipality	15.91%	4.14%	0.19%	62.25%	10.50%			4.32%	1.57%	1.12%		100.00%
2,922	DAVID CITY	14,851,445	2,440,848	1,366,778	121,380,840	20,613,645	13,514,680	0	716,790	0	6,880	0	174,891,906
34.91%	%sector of county sector	12.97%	4.59%	3.89%	37.59%	34.79%	100.00%		0.05%		0.01%		7.20%
	%sector of municipality	8.49%	1.40%	0.78%	69.40%	11.79%	7.73%		0.41%		0.00%		100.00%
204	DWIGHT	338,155	119,872	5,524	8,861,640	1,482,435	0	0	62,150	0	0	0	10,869,776
2.44%	%sector of county sector	0.30%	0.23%	0.02%	2.74%	2.50%			0.00%				0.45%
	%sector of municipality	3.11%	1.10%	0.05%	81.53%	13.64%			0.57%				100.00%
54	GARRISON	268,196	104,791	293,123	1,091,365	3,286,740	0	0	28,995	0	0	0	5,073,210
0.65%	%sector of county sector	0.23%	0.20%	0.83%	0.34%	5.55%			0.05%				8.56%
	%sector of municipality	5.29%	2.07%	5.78%	21.51%	64.79%			0.57%				100.00%
88	LINWOOD	114,614	0	0	1,666,910	216,980	0	0	594,835	20,000	18,785	0	2,632,124
1.05%	%sector of county sector	0.10%			0.52%	0.37%			4.40%	0.15%	0.14%		19.48%
	%sector of municipality	4.35%			63.33%	8.24%			22.60%	0.76%	0.71%		100.00%
127	OCTAVIA	7,362	131,552	6,062	2,937,670	0	0	0	120,680	0	0	0	3,203,326
1.52%	%sector of county sector	0.01%	0.25%	0.02%	0.91%				0.01%				0.20%
	%sector of municipality	0.23%	4.11%	0.19%	91.71%				3.77%				100.00%
374	RISING CITY	877,279	568,874	541,386	12,703,125	5,296,535	0	0	143,545	0	5,640	0	20,136,384
4.47%	%sector of county sector	0.77%	1.07%	1.54%	3.93%	8.94%			0.01%		0.00%		0.83%
	%sector of municipality	4.36%	2.83%	2.69%	63.09%	26.30%			0.71%		0.03%		100.00%
43	SURPRISE	11,490	130,341	6,006	908,440	176,680	0	0	653,030	91,725	18,560	0	1,996,272
0.51%	%sector of county sector	0.01%	0.24%	0.02%	0.28%	0.30%			0.04%	0.09%	0.01%		0.08%
	%sector of municipality	0.58%	6.53%	0.30%	45.51%	8.85%			32.71%	4.59%	0.93%		100.00%
171	ULYSSES	415,961	279,892	307,731	3,270,820	1,740,475	0	0	7,135	0	0	0	6,022,014
2.04%	%sector of county sector	0.36%	0.53%	0.87%	1.01%	2.94%			0.00%				0.25%
	%sector of municipality	6.91%	4.65%	5.11%	54.31%	28.90%			0.12%				100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
4,918	Total Municipalities	19,731,645	4,617,414	3,921,089	187,027,455	41,948,930	13,514,680	0	2,507,825	169,250	111,935	0	273,550,223
58.76%	%all municip.sectors of cnty	17.24%	8.68%	11.15%	57.92%	70.80%	100.00%		0.16%	0.16%	0.09%		11.26%

Sources: 2021 Certificate of Taxes Levied CTL, 2020 US Census; Dec. 2021 Municipality Population per Research Division NE Dept. of Revenue, Property Assessment Division Prepared as of 03/01/2022

CHART 5

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Total Real Property Sum Lines 17, 25, & 30	Records : 8,687	Value : 2,291,720,717	Growth 13,028,905	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	242	1,793,205	0	0	593	7,055,585	835	8,848,790	
02. Res Improve Land	2,077	29,486,202	0	0	687	16,901,645	2,764	46,387,847	
03. Res Improvements	2,120	175,097,640	0	0	779	121,200,205	2,899	296,297,845	
04. Res Total	2,362	206,377,047	0	0	1,372	145,157,435	3,734	351,534,482	4,812,260
% of Res Total	63.26	58.71	0.00	0.00	36.74	41.29	42.98	15.34	36.94
05. Com UnImp Land	45	306,080	0	0	12	5,076,915	57	5,382,995	
06. Com Improve Land	276	2,861,200	0	0	31	1,424,890	307	4,286,090	
07. Com Improvements	290	40,261,665	0	0	46	10,599,850	336	50,861,515	
08. Com Total	335	43,428,945	0	0	58	17,101,655	393	60,530,600	1,570,320
% of Com Total	85.24	71.75	0.00	0.00	14.76	28.25	4.52	2.64	12.05
09. Ind UnImp Land	2	37,015	0	0	0	0	2	37,015	
10. Ind Improve Land	9	1,198,540	0	0	0	0	9	1,198,540	
11. Ind Improvements	9	13,005,525	0	0	0	0	9	13,005,525	
12. Ind Total	11	14,241,080	0	0	0	0	11	14,241,080	48,015
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.13	0.62	0.37
13. Rec UnImp Land	0	0	0	0	93	6,187,225	93	6,187,225	
14. Rec Improve Land	0	0	0	0	77	4,798,550	77	4,798,550	
15. Rec Improvements	0	0	0	0	265	18,143,890	265	18,143,890	
16. Rec Total	0	0	0	0	358	29,129,665	358	29,129,665	881,240
% of Rec Total	0.00	0.00	0.00	0.00	100.00	100.00	4.12	1.27	6.76
Res & Rec Total	2,362	206,377,047	0	0	1,730	174,287,100	4,092	380,664,147	5,693,500
% of Res & Rec Total	57.72	54.21	0.00	0.00	42.28	45.79	47.10	16.61	43.70
Com & Ind Total	346	57,670,025	0	0	58	17,101,655	404	74,771,680	1,618,335
% of Com & Ind Total	85.64	77.13	0.00	0.00	14.36	22.87	4.65	3.26	12.42
17. Taxable Total	2,708	264,047,072	0	0	1,788	191,388,755	4,496	455,435,827	7,311,835
% of Taxable Total	60.23	57.98	0.00	0.00	39.77	42.02	51.76	19.87	56.12

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	9	297,195	2,642,390	0	0	0
19. Commercial	1	38,760	211,905	0	0	0
20. Industrial	2	7,068,650	6,174,030	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	9	297,195	2,642,390
19. Commercial	0	0	0	1	38,760	211,905
20. Industrial	0	0	0	2	7,068,650	6,174,030
21. Other	0	0	0	0	0	0
22. Total Sch II				12	7,404,605	9,028,325

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	3	1,218,580	3	1,218,580	0
24. Non-Producing	0	0	0	0	1	381,155	1	381,155	0
25. Total	0	0	0	0	4	1,599,735	4	1,599,735	0

Schedule IV : Exempt Records : Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	275	0	453	728

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	107	1,875,010	0	0	2,639	1,044,509,090	2,746	1,046,384,100
28. Ag-Improved Land	8	765,735	0	0	1,346	581,836,755	1,354	582,602,490
29. Ag Improvements	10	250,425	0	0	1,431	205,448,140	1,441	205,698,565

30. Ag Total					4,187	1,834,685,155
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	2	1.48	24,680	0	0.00	0	
32. HomeSite Improv Land	2	2.00	46,000	0	0.00	0	
33. HomeSite Improvements	2	0.00	147,845	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	5	2.80	10,065	0	0.00	0	
36. FarmSite Improv Land	5	7.05	28,725	0	0.00	0	
37. FarmSite Improvements	10	0.00	102,580	0	0.00	0	
38. FarmSite Total							
39. Road & Ditches	10	9.84	0	0	0.00	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Records	Acres	Value	Records	Acres	Value	Growth
31. HomeSite UnImp Land	36	37.30	875,000	38	38.78	899,680	
32. HomeSite Improv Land	717	725.01	16,758,210	719	727.01	16,804,210	
33. HomeSite Improvements	756	0.00	94,085,640	758	0.00	94,233,485	2,120,195
34. HomeSite Total				796	765.79	111,937,375	
35. FarmSite UnImp Land	66	261.15	730,410	71	263.95	740,475	
36. FarmSite Improv Land	1,249	3,038.82	14,365,155	1,254	3,045.87	14,393,880	
37. FarmSite Improvements	1,399	0.00	111,362,500	1,409	0.00	111,465,080	3,596,875
38. FarmSite Total				1,480	3,309.82	126,599,435	
39. Road & Ditches	3,482	7,629.44	0	3,492	7,639.28	0	
40. Other- Non Ag Use	61	1,403.57	3,859,825	61	1,403.57	3,859,825	
41. Total Section VI				2,276	13,118.46	242,396,635	5,717,070

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	2	316.95	706,430	2	316.95	706,430

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	54,885.39	40.52%	353,918,405	44.19%	6,448.32
46. 1A	21,705.16	16.02%	129,113,550	16.12%	5,948.52
47. 2A1	16,939.84	12.51%	98,407,215	12.29%	5,809.22
48. 2A	14,331.52	10.58%	80,495,840	10.05%	5,616.70
49. 3A1	2,331.83	1.72%	12,475,035	1.56%	5,349.89
50. 3A	7,553.54	5.58%	40,153,295	5.01%	5,315.82
51. 4A1	9,515.76	7.02%	46,932,450	5.86%	4,932.08
52. 4A	8,200.48	6.05%	39,415,195	4.92%	4,806.45
53. Total	135,463.52	100.00%	800,910,985	100.00%	5,912.37
Dry					
54. 1D1	33,071.70	22.62%	180,241,175	28.22%	5,450.01
55. 1D	26,820.51	18.35%	132,762,210	20.79%	4,950.03
56. 2D1	13,826.00	9.46%	65,668,020	10.28%	4,749.60
57. 2D	7,957.82	5.44%	37,004,190	5.79%	4,650.04
58. 3D1	5,877.41	4.02%	26,154,695	4.09%	4,450.04
59. 3D	15,973.89	10.93%	64,694,535	10.13%	4,050.02
60. 4D1	20,336.39	13.91%	64,059,945	10.03%	3,150.02
61. 4D	22,336.78	15.28%	68,127,730	10.67%	3,050.02
62. Total	146,200.50	100.00%	638,712,500	100.00%	4,368.74
Grass					
63. 1G1	31,336.77	47.89%	75,999,700	53.65%	2,425.26
64. 1G	5,398.88	8.25%	12,899,175	9.11%	2,389.23
65. 2G1	9,494.56	14.51%	22,486,535	15.87%	2,368.36
66. 2G	727.52	1.11%	1,699,700	1.20%	2,336.29
67. 3G1	667.68	1.02%	1,312,715	0.93%	1,966.08
68. 3G	0.43	0.00%	935	0.00%	2,174.42
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	17,809.00	27.22%	27,272,335	19.25%	1,531.38
71. Total	65,434.84	100.00%	141,671,095	100.00%	2,165.07
Irrigated Total					
	135,463.52	38.62%	800,910,985	50.30%	5,912.37
Dry Total					
	146,200.50	41.68%	638,712,500	40.11%	4,368.74
Grass Total					
	65,434.84	18.66%	141,671,095	8.90%	2,165.07
72. Waste	2,302.41	0.66%	1,754,030	0.11%	761.82
73. Other	1,326.20	0.38%	9,239,910	0.58%	6,967.21
74. Exempt	1,224.02	0.35%	63,330	0.00%	51.74
75. Market Area Total	350,727.47	100.00%	1,592,288,520	100.00%	4,539.96

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	93.77	563,640	0.00	0	135,369.75	800,347,345	135,463.52	800,910,985
77. Dry Land	368.08	1,782,705	0.00	0	145,832.42	636,929,795	146,200.50	638,712,500
78. Grass	92.01	184,085	0.00	0	65,342.83	141,487,010	65,434.84	141,671,095
79. Waste	1.41	845	0.00	0	2,301.00	1,753,185	2,302.41	1,754,030
80. Other	0.00	0	0.00	0	1,326.20	9,239,910	1,326.20	9,239,910
81. Exempt	19.07	63,330	0.00	0	1,204.95	0	1,224.02	63,330
82. Total	555.27	2,531,275	0.00	0	350,172.20	1,589,757,245	350,727.47	1,592,288,520

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	135,463.52	38.62%	800,910,985	50.30%	5,912.37
Dry Land	146,200.50	41.68%	638,712,500	40.11%	4,368.74
Grass	65,434.84	18.66%	141,671,095	8.90%	2,165.07
Waste	2,302.41	0.66%	1,754,030	0.11%	761.82
Other	1,326.20	0.38%	9,239,910	0.58%	6,967.21
Exempt	1,224.02	0.35%	63,330	0.00%	51.74
Total	350,727.47	100.00%	1,592,288,520	100.00%	4,539.96

Schedule XI : Residential Records - Assessor Location Detail

<u>Line#</u> <u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
83.1 Abie	6	6,905	50	70,775	50	2,063,875	56	2,141,555	0
83.2 Acreage	563	6,235,040	575	13,463,195	598	95,475,410	1,161	115,173,645	2,679,615
83.3 Adamy Subdivision	2	56,975	14	474,785	14	3,531,115	16	4,062,875	0
83.4 Bay Meadows Trlr Crt	0	0	0	0	6	85,270	6	85,270	0
83.5 Bellwood	16	83,900	178	1,200,100	190	15,021,355	206	16,305,355	88,245
83.6 Bellwood Lakes	1	99,930	2	590,110	56	2,032,950	57	2,722,990	24,545
83.7 Benesch Lakes	1	185,405	1	295,280	27	498,230	28	978,915	0
83.8 Bow Strings	14	636,700	6	271,175	6	1,574,930	20	2,482,805	454,260
83.9 Brainard	24	296,470	165	2,140,907	166	15,985,365	190	18,422,742	0
83.10 Brandenburgh Lakes	2	900,200	0	0	87	8,179,410	89	9,079,610	7,795
83.11 Bruno	20	47,870	67	101,755	68	2,247,950	88	2,397,575	26,260
83.12 Clear Lake	3	31,680	42	1,516,840	42	7,228,750	45	8,777,270	105,155
83.13 Clearwater	1	111,375	0	0	6	268,575	7	379,950	0
83.14 Cornell Subdivision	0	0	6	267,025	6	1,023,195	6	1,290,220	58,725
83.15 David City	38	877,635	1,032	22,704,475	1,029	108,758,490	1,067	132,340,600	1,150,265
83.16 Dwight	12	79,785	115	1,109,450	115	8,877,185	127	10,066,420	75,435
83.17 Gans Lake	15	451,030	22	680,450	25	1,469,020	40	2,600,500	246,640
83.18 Garrison	6	10,930	35	65,085	35	1,116,380	41	1,192,395	15,685
83.19 Jarecki Lake	2	410,095	1	27,000	34	4,612,070	36	5,049,165	43,740
83.20 Jarecki Subdivision	0	0	13	349,320	13	1,690,075	13	2,039,395	8,130
83.21 Lakeside Estates	0	0	0	0	27	372,185	27	372,185	0
83.22 Linwood	31	87,460	48	168,950	50	1,345,300	81	1,601,710	0
83.23 Loma	7	9,480	11	23,810	12	298,335	19	331,625	4,050
83.24 Octavia	11	44,880	58	89,690	61	2,916,935	72	3,051,505	3,350
83.25 Rising City	29	154,850	185	1,482,115	185	12,755,455	214	14,392,420	62,745
83.26 Riverside Meadows	13	382,710	14	397,155	14	2,350,720	27	3,130,585	29,495
83.27 Riverview Lake Sub	5	94,415	27	842,450	27	1,638,640	32	2,575,505	68,960
83.28 Rural Recreational	56	3,600,520	20	2,000,005	34	3,753,515	90	9,354,040	464,905
83.29 Shyla Subdivison	1	37,255	2	71,185	2	488,380	3	596,820	44,165
83.30 Smokie L Lake	0	0	1	293,375	28	2,478,760	28	2,772,135	26,300
83.31 Surprise	12	15,115	25	48,155	25	959,160	37	1,022,430	3,360
83.32 Ulysses	37	87,405	120	308,995	120	2,678,435	157	3,074,835	0
83.33 Valley Heights	0	0	6	132,785	6	666,315	6	799,100	1,675
84 Residential Total	928	15,036,015	2,841	51,186,397	3,164	314,441,735	4,092	380,664,147	5,693,500

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line#</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	David City-commercial	12	253,530	145	3,482,130	148	31,535,940	160	35,271,600	242,015
85.2	Other Commercial	47	5,166,480	171	2,002,500	197	32,331,100	244	39,500,080	1,376,320
86	Commercial Total	59	5,420,010	316	5,484,630	345	63,867,040	404	74,771,680	1,618,335

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	27,172.36	64.30%	63,714,525	65.06%	2,344.83
88. 1G	4,793.76	11.34%	11,129,175	11.36%	2,321.60
89. 2G1	8,164.37	19.32%	18,628,980	19.02%	2,281.74
90. 2G	649.65	1.54%	1,475,815	1.51%	2,271.71
91. 3G1	618.61	1.46%	1,172,865	1.20%	1,895.97
92. 3G	0.43	0.00%	935	0.00%	2,174.42
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	862.21	2.04%	1,810,315	1.85%	2,099.62
95. Total	42,261.39	100.00%	97,932,610	100.00%	2,317.31
CRP					
96. 1C1	4,164.41	66.27%	12,285,175	66.71%	2,950.04
97. 1C	605.12	9.63%	1,770,000	9.61%	2,925.04
98. 2C1	1,330.19	21.17%	3,857,555	20.95%	2,900.00
99. 2C	77.87	1.24%	223,885	1.22%	2,875.11
100. 3C1	49.07	0.78%	139,850	0.76%	2,850.01
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	57.35	0.91%	140,500	0.76%	2,449.87
104. Total	6,284.01	100.00%	18,416,965	100.00%	2,930.77
Timber					
105. 1T1	0.00	0.00%	0	0.00%	0.00
106. 1T	0.00	0.00%	0	0.00%	0.00
107. 2T1	0.00	0.00%	0	0.00%	0.00
108. 2T	0.00	0.00%	0	0.00%	0.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	16,889.44	100.00%	25,321,520	100.00%	1,499.25
113. Total	16,889.44	100.00%	25,321,520	100.00%	1,499.25
<hr/>					
Grass Total	42,261.39	64.59%	97,932,610	69.13%	2,317.31
CRP Total	6,284.01	9.60%	18,416,965	13.00%	2,930.77
Timber Total	16,889.44	25.81%	25,321,520	17.87%	1,499.25
114. Market Area Total	65,434.84	100.00%	141,671,095	100.00%	2,165.07

**2022 County Abstract of Assessment for Real Property, Form 45
Compared with the 2021 Certificate of Taxes Levied Report (CTL)**

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	2021 CTL County Total	2022 Form 45 County Total	Value Difference (2022 form 45 - 2021 CTL)	Percent Change	2022 Growth (New Construction Value)	Percent Change excl. Growth
01. Residential	322,923,125	351,534,482	28,611,357	8.86%	4,812,260	7.37%
02. Recreational	19,328,940	29,129,665	9,800,725	50.70%	881,240	46.15%
03. Ag-Homesite Land, Ag-Res Dwelling	104,613,125	111,937,375	7,324,250	7.00%	2,120,195	4.97%
04. Total Residential (sum lines 1-3)	446,865,190	492,601,522	45,736,332	10.23%	7,813,695	8.49%
05. Commercial	59,251,985	60,530,600	1,278,615	2.16%	1,570,320	-0.49%
06. Industrial	13,514,680	14,241,080	726,400	5.37%	48,015	5.02%
07. Total Commercial (sum lines 5-6)	72,766,665	74,771,680	2,005,015	2.76%	1,618,335	0.53%
08. Ag-Farmsite Land, Outbuildings	123,774,245	126,599,435	2,825,190	2.28%	3,596,875	-0.62%
09. Minerals	1,571,600	1,599,735	28,135	1.79	0	1.79%
10. Non Ag Use Land	2,365,950	3,859,825	1,493,875	63.14%		
11. Total Non-Agland (sum lines 8-10)	127,711,795	132,058,995	4,347,200	3.40%	3,596,875	0.59%
12. Irrigated	792,727,590	800,910,985	8,183,395	1.03%		
13. Dryland	633,270,560	638,712,500	5,441,940	0.86%		
14. Grassland	142,331,155	141,671,095	-660,060	-0.46%		
15. Wasteland	2,184,525	1,754,030	-430,495	-19.71%		
16. Other Agland	9,550,450	9,239,910	-310,540	-3.25%		
17. Total Agricultural Land	1,580,064,280	1,592,288,520	12,224,240	0.77%		
18. Total Value of all Real Property (Locally Assessed)	2,227,407,930	2,291,720,717	64,312,787	2.89%	13,028,905	2.30%

2022 Assessment Survey for Butler County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	0
3.	Other full-time employees:
	Three
4.	Other part-time employees:
	0
5.	Number of shared employees:
	0
6.	Assessor's requested budget for current fiscal year:
	\$213,099
7.	Adopted budget, or granted budget if different from above:
	\$213,099 This does not include benefits; health insurance
8.	Amount of the total assessor's budget set aside for appraisal work:
	0
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	\$62,689 (does not include benefits, health insurance.
10.	Part of the assessor's budget that is dedicated to the computer system:
	0. This comes from county data processing, not the assessor's budget.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$500
12.	Amount of last year's assessor's budget not used:
	Assessor's budget \$5,019 Reappraisal budget \$3,164

B. Computer, Automation Information and GIS

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

C. Zoning Information

1.	Does the county have zoning?
	Yes; but only in some of the towns
2.	If so, is the zoning countywide?
	No; there is no zoning in the rural

3.	What municipalities in the county are zoned?
	Bellwood, Brainard, David City, Octavia, Ulysses
4.	When was zoning implemented?
	Zoning was implemented in 1985 for David City, Octavia was added in 2005, and the other three are not known.

D. Contracted Services

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

E. Appraisal /Listing Services

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

2022 Residential Assessment Survey for Butler County

1.	Valuation data collection done by:																									
	Assessor and Staff																									
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																									
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5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																																																											
	Yes; the county develops a general physical depreciation table for use countywide. They then analyze the market of each individual valuation grouping and prepares economic and location factors to be separately applied to the parcels in each specific valuation group.																																																											
6.	Describe the methodology used to determine the residential lot values?																																																											
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7.	How are rural residential site values developed?																																																											
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8.	Are there form 191 applications on file?																																																											
	No																																																											
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																																											
	Presently, there are two minor subdivisions that use a discounted cash flow (DCF) methodology to value the undeveloped lots. All of these procedures were in place prior to this year and are reviewed and updated annually. The county has used these techniques to estimate the present market value of all of the lots in a development that remain for sale.																																																											
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	<p>Valuation Grouping; Description of unique characteristics:</p>
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---The assessor considers the assessor locations and some particular subdivisions as unique. Each has characteristics that define their individual market. The predominant characteristics that separate them are location, schools, commercial activity, and present use.

2022 Commercial Assessment Survey for Butler County

1.	Valuation data collection done by:																		
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2.	List the valuation group recognized in the County and describe the unique characteristics of each:																		
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3.	List and describe the approach(es) used to estimate the market value of commercial properties.																		
	The cost approach is the primary method used to estimate value in the commercial class, however, income information and comparable sales are considered when available.																		
3a.	Describe the process used to determine the value of unique commercial properties.																		
	Butler County has a limited number of unique properties, but when they do value one, they develop the cost approach and often rely on the expertise of a contract appraiser for the value and also make comparisons to any known similar property in other counties.																		
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																		
	Depreciation tables are developed using information derived from the market.																		
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																		
	The basic physical depreciation tables are used throughout the commercial class. There are variations developed for locational or economic considerations. The economic variations are more related to the type and use of the structure and the locational variations more closely related to the valuation groups.																		
6.	Describe the methodology used to determine the commercial lot values.																		
	Vacant commercial lots are valued primarily using market information from vacant lot sales.																		
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Description of unique characteristics:

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

----Depreciation tables are updated in conjunction with revaluations of particular areas. Revaluations or updates are completed at least once every five years.

2022 Agricultural Assessment Survey for Butler County

1.	Valuation data collection done by:							
	Assessor and Staff							
2.	List each market area, and describe the location and the specific characteristics that make each unique.							
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<u>Market Area</u>	<u>Description of unique characteristics</u>	<u>Year Land Use Completed</u>						
1	There is only one market area maintained in Butler County. Years of analysis of the agricultural sales have not produced information that persuaded the county to develop multiple market areas.	2017-2021						
	----The date range reported in the "Land Use Completed" column reports the time period when on-site inspections last took place.							
3.	Describe the process used to determine and monitor market areas.							
	The county reviews sale information and identifies common characteristics of the parcels. At this time all parcels in the county are influenced by the same market forces, so one market area has been defined.							
4.	Describe the process used to identify rural residential land and recreational land in the county apart from agricultural land.							
	The county considers a parcel agricultural if it is primarily used for the production of an ag product, residential if it is not being used for ag and has a primary residence, and it is recreational if seasonal dwellings exist or non ag uses are predominant.							
5.	Do farm home sites carry the same value as rural residential home sites? If not what methodology is used to determine market value?							
	Farm home sites and rural residential home sites are valued the same. The base home site value is \$23,000. There is a location in the Northwest part of the county near Columbus where the home site values are slightly higher at \$24,000, but the two types of sites are the same within those locations.							
6.	What separate market analysis has been conducted where intensive use is identified in the county?							
	A study of vacant land sales are used for the specific use if available.							
7.	If applicable, describe the process used to develop assessed values for parcels enrolled in the Wetland Reserve Program.							
	The county has only eight known WRP parcels. Most of those parcels were sold after the easement was implemented several years ago. Those sales were the primary information used to estimate the probable market value per acre of the WRP land. The value per acre is reviewed and potentially adjusted each year. Presently, the value was estimated to be \$2,500 per acre.							
7a.	Are any other agricultural subclasses used? If yes, please explain.							
	Intensive use and flooded properties							
	<i><u>If your county has special value applications, please answer the following</u></i>							

8a.	How many parcels have a special valuation application on file?
	N/A
8b.	What process was used to determine if non-agricultural influences exist in the county?
	N/A
	<i>If your county recognizes a special value, please answer the following</i>
8c.	Describe the non-agricultural influences recognized within the county.
	N/A
8d.	Where is the influenced area located within the county?
	N/A
8e.	Describe in detail how the special values were arrived at in the influenced area(s).
	N/A

BUTLER COUNTY
2021 PLAN OF ASSESSMENT
For tax year 2022, 2023 & 2024

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

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

Assessment Statistics for 2021:

Property Class	Median	COD	PRD
Residential	93%	12.10	101.01
Commercial	95%	13.03	111.37
Agricultural Land	74%	17.12	101.28

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

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

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

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

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

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

GENERAL DESCRIPTION OF REAL PROPERTY IN BUTLER COUNTY

Per the 2021 County Abstract, Butler County consists of the following real property types:

Residential	\$323,466,100
Recreational	\$18,906,020
Ag-Homesite Land, Ag-Res Dwelling	\$104,793,245
Total Residential	\$447,165,365
Commercial	\$59,657,970
Industrial	\$10,769,345
Total Commercial	\$70,427,315
Ag-Farm-site Land, Outbuildings	\$120,811,770
Minerals	\$1,571,600
Non-Ag Use Land	\$2,373,950
Total Non-Acland	\$124,757,320

Agricultural land	Taxable Acres	Total Value
Irrigated Acres	134,976.54	791,392,640
Dry Acres	147,057.54	634,989,985
Grass Acres	42,518.43	96,386,975
Waste Acres	2,780.70	2,184,615
Other Acres (Accretion, Flood, Ag Intensive)	2,044.59	9,576,745
CRP	6,187.48	17,824,605
Timber	18,504.28	27,735,085
<u>Ag Exempt Acres</u>	<u>1,226.66</u>	<u>-----</u>
Total Acres	355,296.22	1,580,090,650

Total Value of all Real Property (locally Assessed) \$2,222,440,650

For more information see 2021 Reports & Opinions, Abstract and Assessor Survey.

ASSESSMENT PLAN/PROCEDURES MANUAL

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

The Department of Property Assessment and Taxation has prepared the progress report for Butler County which is on file in the Assessor's office and serves as additional information for this report. The 2021 Butler County statistical measures are on file in the annual report and kept on file in the Assessor's Office.

Office Staff and Budget Information

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

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

RECORD MAINTENANCE/RESPONSIBILITIES

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

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

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

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

The Butler County Assessor's office is continually maintaining their GIS mapping system. Parcel splits are entered into the GIS program as the deeds are filed reflecting the split and become available in the Assessor's office. A Butler County Assessor web site has been on line since June 2004. At the beginning of 2020, funds were made available and new aerial obliques were flown and are being processed and will be added to the website.

Website address is: butler.gworks.com.

2020 aerial obliques were flown and are being processed in our office. Each oblique is printed, each building identified and placed in the property record cards; these aerials added to our CAMA package so that they are available directly on our property record cards.

The office utilized the MIPS administrative and CAMA system using the Marshall Swift cost. All data collected in all classifications of property have been entered in CAMA. A sketch of each

house is entered into CAMA and was completed in 2001. Digital photos for each property have been entered into the system. 1992, 1998, 2005 & 2010 aerial photos are also a part of the property record card. 2020 colored imagery have been copied into the GIS and are being used to determine land use. 2011 digital obliques have been added to GIS and copied to the MIPS property record information. 2016 aerials are also included. And 2020 digital obliques will be added for the 2022 year.

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

“Sales Books” are continually kept updated reflecting current sales in agricultural, residential, commercial & miscellaneous properties. These Sales Books are used by incoming independent appraisers, the general public, and office staff. It is a continuing practice to send out questionnaires to property owners to maintain the current information on the properties throughout the county.

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

Homestead Exemption applications are accepted in the office from February 1 to June 30. Notice to file is published in the local newspaper March, April, May and June. Pre-printed forms are mailed to the applicants that filed for the Homestead Exemption the prior year. The applicant is verified for owner/occupant. Signed applications, income statements, U.S. Citizenship Attestation and doctor’s certification of disability (where required) are forwarded to the Nebraska Department of Revenue on or before August 1. For the year 2021 all homestead data is entered into the state program at the county level. The Nebraska Department of Revenue returns a roster in October of approved (with a percentage) and disapproved applications for final processing.

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

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

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

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

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

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

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

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

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

REPORT GENERATION

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

County Abstract of Assessment for Real Property

Certify completion of real property assessment roll & publish in newspaper

Send notice of valuation change to the owner of record (as of May 20) of any property whose value has increased or decreased

Prepare the plan of assessment for the next 3 assessment years

File 3-year plan of Assessment with the County Board of Equalization

Review the ownership and use of all cemetery real property and report such review to the County Board

Certification of Values to Political Subdivisions

School District Taxable Value Report

Deliver Tax Rolls to Treasurer

Certificate of Taxes Levied

Assessor Survey

Sales information including rosters & annual Assessed Value Update w/Abstract

PERSONAL PROPERTY

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

SALES REVIEW/VERIFICATION

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

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

The qualification process involves a careful review of the information on the 521 Real Estate Transfers and utilizes the personal knowledge of the assessor and staff to make a

decision about the usability of the sales. Some are later modified based on information discovered during the verification and inspection processes. The county attempts to inspect all sales in the sales roster.

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

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

EDUCATION

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

REAL PROPERTY

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

The Rotation review for 2022:

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

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

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

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

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

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

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

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

The Rotation review for 2023:

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

Commercial – David City and any commercial within the townships for 2022 rotational review.

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

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

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

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

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

The Rotation review for 2024:

Residential – Rising City, Brainard, Ulysses & Dwight as part of the 6-year inspection

Commercial – Rising City, Brainard, Ulysses & Dwight and any commercial within the townships for 2024 rotational review.

Agricultural Land and Improvements – Read, Ulysses, Reading & Union Townships as part of the 6-year inspection.

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

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

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

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

Respectfully submitted:

Signature: *Vickie Donoghue*

Vickie Donoghue
Butler County Assessor
June 1, 2021

Filed with the County Board of Equalization, June 7, 2021
Scott Steager, Chairperson