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DEPARTMENT OF REVENUE

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

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

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

For the Tax Commissioner

Sincerely,

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

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

cc: Mary Banahan, Jefferson County Assessor

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Introduction

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

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

The statistical reports are developed using the statewide sales file that contains all transactions as required by [Neb. Rev. Stat. § 77-1327](#). From this 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.

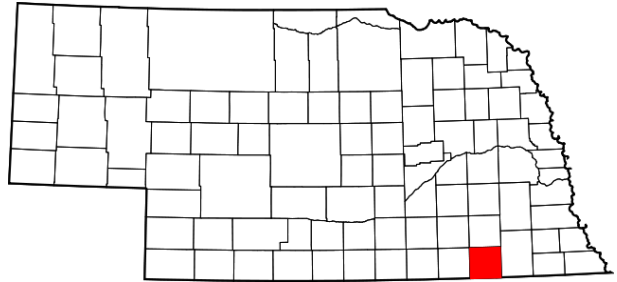
Compliance with statutory reporting requirements is also a component of the assessment practices review. Late, incomplete, or excessive errors in statutory reports can be problematic for property owners, county officials, the review done by Division staff, the Commission, and others. The late, incomplete,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

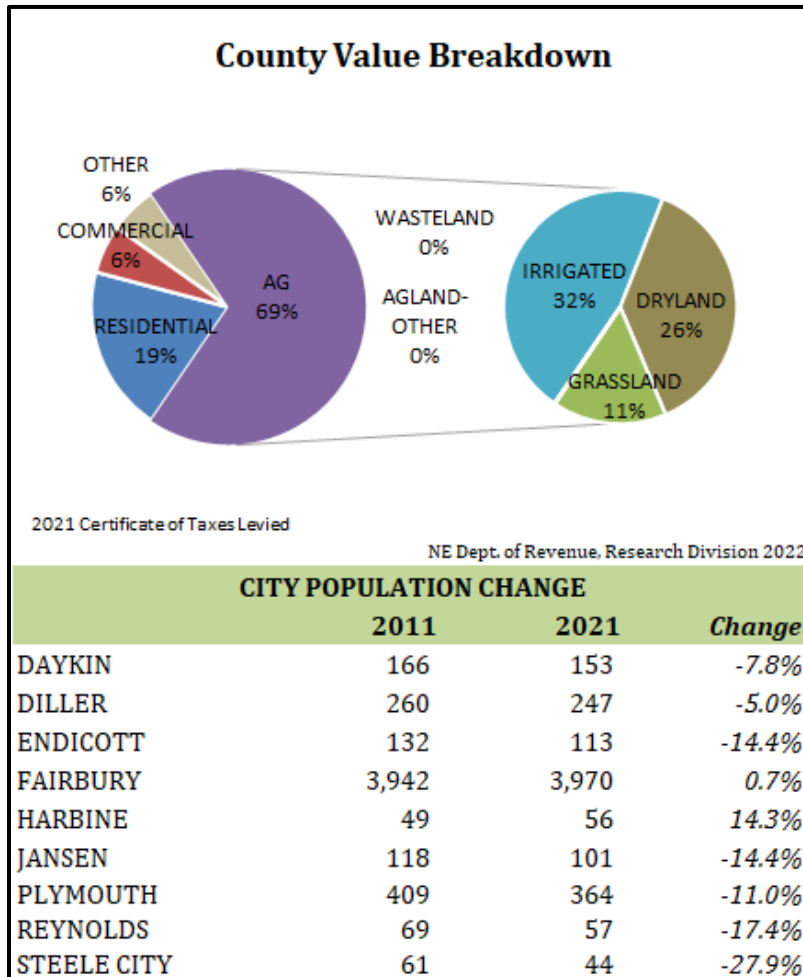
**Further information may be found in Exhibit 94*

County Overview

With a total area of 570 square miles, Jefferson County has 7,240 residents, per the Census Bureau Quick Facts for 2020, a 4% population decline from the 2010 U.S. Census. Reports indicate that 71% of county residents are homeowners and 90% of residents occupy the same residence as in the prior year (Census Quick Facts). The average home value is \$80,803 (2021 Average Residential Value, Neb. Rev. Stat. § 77-3506.02).



The majority of the commercial properties in Jefferson County are located in and around Fairbury, the county seat. According to the latest information available from the U.S. Census Bureau, there are 228 employer establishments with total employment of 2,616, for a slight increase in employment since 2019.



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

2022 Residential Correlation for Jefferson County

Assessment Actions

For residential property class, the Jefferson County Assessor and her staff reviewed, physically inspected and updated all records for any new or changed construction, and reappraised Valuation Group 2 and Valuation Group 12. They also updated all costing and depreciation tables to 2021.

Assessment Practice Review

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

Sales verification and qualification processes are reviewed. Jefferson county sales usability rate is well below the state average; however, review of qualified and nonqualified sales rosters supports that arm's-length sales have been utilized for the measurement of the residential class.

Another practice reviewed involves the examination of valuation groups to ensure that economic differences are adequately identified and grouped. The residential class in Jefferson County identifies six separate residential valuation groups.

The land to building ratios were reviewed, in Jefferson County, the ratios are below the ideal range, suggesting that land values should be updated for future assessment years. Review of the appraisal tables was done to ensure they are current. The county updated costing countywide as part of the reappraisal cycle. Land tables are updated as each valuation group is reviewed and inspected. Currently depreciation tables are studied each year for any adjustments. Frequency of the six-year inspection and review cycle of the county is also reviewed. The county has kept up the review and inspection of all properties within the required six years. A systematic plan is in place to maintain compliance.

The county assessor has no written valuation methodology on file.

Description of Analysis

The County defines six separate valuation groups in the residential class.

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

2022 Residential Correlation for Jefferson County

For the residential property class, there were 171 qualified sales representing all valuation groups. Review of the overall statistical sample shows that two of the three levels of central tendency are within the acceptable range. The COD is within the IAAO recommended range. The PRD is only slightly above the recommended parameters.

When analyzing the six valuation groups, they are all represented by sufficient samples that have medians within the acceptable range, except Valuation Groups 2, which only has two sales. The county assessor utilizes adjustments in all valuation group to reflect the market; ensuring that all valuation groups are equalized.

Comparison of the valuation changes of the sold parcels and the residential population as reflected on the 2022 County Abstract of Assessment for Real Property, Form 45 Compared with the 2021 Certificate of Taxes Levied Report (CTL) supports that the values were uniformly applied to the residential class.

Equalization and Quality of Assessment

All subclasses of residential property are assessed at similar levels of market value, and the qualitative statistics support that appraisal uniformity has been achieved. The quality of assessment in the residential class of property complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	113	99.76	102.90	99.91	10.48	102.99
8	10	98.48	95.28	84.59	19.40	112.64
11	12	96.97	96.51	88.18	27.33	109.45
12	24	99.43	103.13	100.98	04.93	102.13
15	10	95.17	91.99	87.76	17.90	104.82
17	2	92.76	92.76	92.52	12.74	100.26
____ALL____	171	99.43	101.28	97.01	11.79	104.40

Level of Value

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

2022 Commercial Correlation for Jefferson County

Assessment Actions

For the commercial property class in Jefferson County all pick-up work was done timely. Depreciation and costing tables were updated to 2021.

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.

A review of the valuation groups show that the commercial class contains one valuation group for the entire county. Sales qualification for commercial properties in Jefferson County reveal a below average usability rate. Examination of non-qualified sales revealed that supporting documentation was provided by the assessor and there appears to be no bias in the qualification process.

The county assessor complies with the six-year inspection and review cycle for the commercial class of property. A review of the current appraisal tables show that cost tables are dated 2021 based on MIPS, the Computer-Assisted Mass Appraisal (CAMA) system. Lot values were last updated in 2018 when last inspected. Deprecation tables were last done in 2021 for valuation group 19.

Regarding the use of the three approaches to value, when information is received regarding income, the contract appraiser and county assessor will use the income approach. All other commercial properties are valued using the cost and market approaches and are correlated for a final value, using costing tables in their CAMA vendor's system.

Description of Analysis

The Jefferson County Assessor identifies commercial properties in one valuation group, which is representative of the local economy.

There are only 10 commercial sales in the commercial class of property, with two out of three measures of central tendency below the acceptable range, the median and mean. The weighted mean is within the acceptable range. The COD and PRD are within the acceptable parameters for the area. Review of the sales price substratum does not show a clear market trend as too few commercial sales occur per year.

<u>Study Yrs</u>	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
01-OCT-18 To 30-SEP-19	4	95.45	97.03	79.06	30.33	122.73
01-OCT-19 To 30-SEP-20	2	118.45	118.45	112.34	05.79	105.44
01-OCT-20 To 30-SEP-21	4	67.78	68.31	69.65	25.46	98.08

2022 Commercial Correlation for Jefferson County

However, despite the lack of sufficient market data the county assessor has proactively adjusted commercial properties along with the general movement of residential property, that trend continued this year, and is demonstrated by History Chart 2 – Real Property & Growth values in the appendix of this report. Lacking sufficient sales, the county assessor’s methodology to change assessed values with the general economy, results in equalized valuation within class. The statistics will not be used as an indicator of the level of value.

A comparison of the 2022 County Abstract of Assessment for Real Property, Form 45 compared with the 2021 Certificate of Taxes Levied Report (CTL) indicate that the review of the changes in sold properties supports the reported assessment actions of pick-up work.

Equalization and Quality of Assessment

A review of the statistics and assessment practices indicate the assessments are uniform and proportionate across the commercial class. Although there was a low number of sales for measurement, the entire county is subject to the same appraisal techniques. The quality of assessment complies with generally accepted mass appraisal techniques.

VALUATION GROUP						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
19	10	88.24	89.82	98.82	32.09	90.89
____ALL____	10	88.24	89.82	98.82	32.09	90.89

Level of Value

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

2022 Agricultural Correlation for Jefferson County

Assessment Actions

For the agricultural property class all costing tables were updated with new Marshall & Swift tables. Aerial imagery was reviewed for 544 agricultural parcels. Pickup work was done timely.

Minor changes to agricultural land values were made, most noticeably in Market Area 3 where grassland increased approximately 6%.

Assessment Practice Review

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

Sales verification and qualification processes were one aspect that was reviewed. The county assessor utilizes sales verifications that are mailed to the buyer and seller for each real estate transaction occurring. During the review process, the assessor's office contacts the landowner with a questionnaire for land use and a copy of the current FSA certified acres during the review process. Market analysis is utilized to determine how rural residential site values are developed. Farm sites carry the same value as rural residential home sites.

The usability rate was lower than what has been typical for the agricultural class across the state. Review of the sales rosters and comments indicate that a majority of sales that were non-qualified were between family members, partial transfers, gifts, same ownership, adjacent ownership land, and court decrees. The review of the sales rosters along with the comments provided, indicates that all arm's-length transactions have been made available for measurement.

Market areas are also examined. Jefferson County currently has three ag market areas. The county is split into the top quarter tier county, middle and lower Quarter tier. Intensive use was discussed, the county has no intensive use parcels identified and no special value apps on file. Farm home sites and rural acreages in the county are valued the same. The first acre is assigned a value with remaining building sites valued according to where it is located in the county.

Frequency of the six-year inspection and review cycle was also looked at. The county has recently reviewed land use countywide and physically inspected ag improvements as part of the rural review for the 2021 assessment year.

The county does not have a valuation methodology on file.

2022 Agricultural Correlation for Jefferson County

Description of Analysis

The Jefferson County Assessor has deemed it necessary to have three separate Market Areas for agricultural property class, due to their unique characteristics.

AREA (MARKET)						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
1	8	73.34	72.92	70.30	07.24	103.73
2	28	72.23	76.01	72.76	16.50	104.47
3	10	71.04	71.35	69.47	17.27	102.71
____ALL____	46	72.23	74.46	71.71	15.12	103.83

The statistical sample for the agricultural class of real property show that all three measures of central tendency are statutorily in range. Review of the 80% Majority Land Use (MLU) statistics show that only the grassland subclass has a sufficient number of sales for measurement in Market area 2 and 3 combined. Irrigated land and dryland do not have enough sales to analyze.

Review of the 2022 Average Acre Value Comparison chart in the appendix support that agricultural values are generally comparable to adjoining counties and are therefore equalized.

Review of the 2022 County Abstract of Assessment, Form 45 Compared to the Certificate of Taxes Levied Report (CTL) reflect the reported actions of the county assessor.

Equalization and Quality of Assessment

Agricultural homes and outbuildings are valued utilizing the same appraisal processes as the rural residential property. The quality of assessment of the agricultural class of real property complies with generally accepted mass appraisal techniques.

80%MLU By Market Area						
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD
____Irrigated____						
County	7	69.67	68.66	69.27	08.40	99.12
1	3	73.35	72.17	71.72	04.69	100.63
2	4	65.11	66.03	67.75	10.35	97.46
____Dry____						
County	5	67.63	73.52	72.05	25.39	102.04
2	3	67.63	69.57	70.41	09.88	98.81
3	2	79.46	79.46	74.61	41.43	106.50
____Grass____						
County	12	71.32	70.95	71.70	08.75	98.95
2	8	70.66	70.11	71.44	11.17	98.14
3	4	72.07	72.65	72.09	04.07	100.78
____ALL____	46	72.23	74.46	71.71	15.12	103.83

2022 Agricultural Correlation for Jefferson County

Level of Value

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

2022 Opinions of the Property Tax Administrator for Jefferson County

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

Class	Level of Value	Quality of Assessment	Non-binding recommendation
Residential Real Property	99	Meets generally accepted mass appraisal techniques.	No recommendation.
Commercial Real Property	100	Meets generally accepted mass appraisal techniques.	No recommendation.
Agricultural Land	72	Meets generally accepted mass appraisal techniques.	No recommendation.

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

Dated this 7th day of April, 2022.



Ruth A. Sorensen
Property Tax Administrator

APPENDICES

2022 Commission Summary for Jefferson County

Residential Real Property - Current

Number of Sales	171	Median	99.43
Total Sales Price	\$16,926,130	Mean	101.28
Total Adj. Sales Price	\$16,926,130	Wgt. Mean	97.01
Total Assessed Value	\$16,420,763	Average Assessed Value of the Base	\$62,712
Avg. Adj. Sales Price	\$98,983	Avg. Assessed Value	\$96,028

Confidence Interval - Current

95% Median C.I	98.91 to 99.97
95% Wgt. Mean C.I	93.52 to 100.51
95% Mean C.I	97.14 to 105.42
% of Value of the Class of all Real Property Value in the County	16.84
% of Records Sold in the Study Period	4.04
% of Value Sold in the Study Period	6.19

Residential Real Property - History

Year	Number of Sales	LOV	Median
2021	173	99	98.97
2020	198	100	99.74
2019	160	100	99.60
2018	188	99	98.66

2022 Commission Summary for Jefferson County

Commercial Real Property - Current

Number of Sales	10	Median	88.24
Total Sales Price	\$1,732,027	Mean	89.82
Total Adj. Sales Price	\$1,732,027	Wgt. Mean	98.82
Total Assessed Value	\$1,711,528	Average Assessed Value of the Base	\$169,428
Avg. Adj. Sales Price	\$173,203	Avg. Assessed Value	\$171,153

Confidence Interval - Current

95% Median C.I	61.55 to 125.30
95% Wgt. Mean C.I	73.34 to 124.29
95% Mean C.I	66.45 to 113.19
% of Value of the Class of all Real Property Value in the County	5.78
% of Records Sold in the Study Period	1.86
% of Value Sold in the Study Period	1.88

Commercial Real Property - History

Year	Number of Sales	LOV	Median
2021	9	100	97.84
2020	17	100	97.84
2019	20	100	97.50
2018	26	97	97.03

**48 Jefferson
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 : 171
 Total Sales Price : 16,926,130
 Total Adj. Sales Price : 16,926,130
 Total Assessed Value : 16,420,763
 Avg. Adj. Sales Price : 98,983
 Avg. Assessed Value : 96,028

MEDIAN : 99
 WGT. MEAN : 97
 MEAN : 101
 COD : 11.79
 PRD : 104.40

COV : 27.26
 STD : 27.61
 Avg. Abs. Dev : 11.72
 MAX Sales Ratio : 342.37
 MIN Sales Ratio : 50.34

95% Median C.I. : 98.91 to 99.97
 95% Wgt. Mean C.I. : 93.52 to 100.51
 95% Mean C.I. : 97.14 to 105.42

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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	20	100.02	109.63	105.68	16.59	103.74	72.94	199.79	97.24 to 107.81	79,131	83,629
01-JAN-20 To 31-MAR-20	18	101.88	101.51	99.85	04.84	101.66	71.97	119.50	99.63 to 104.58	96,103	95,959
01-APR-20 To 30-JUN-20	15	100.66	115.66	105.57	18.91	109.56	90.66	342.37	98.14 to 101.64	89,703	94,696
01-JUL-20 To 30-SEP-20	29	98.71	98.78	98.77	03.98	100.01	80.94	111.89	96.68 to 100.66	108,221	106,887
01-OCT-20 To 31-DEC-20	16	98.91	97.75	94.03	12.81	103.96	50.34	179.93	95.48 to 100.59	82,825	77,884
01-JAN-21 To 31-MAR-21	11	100.11	102.33	100.90	03.21	101.42	98.56	113.54	98.80 to 109.56	115,409	116,442
01-APR-21 To 30-JUN-21	32	98.21	95.88	89.32	16.91	107.34	60.40	164.53	79.58 to 99.76	99,952	89,275
01-JUL-21 To 30-SEP-21	30	99.30	98.09	93.42	13.15	105.00	53.47	203.58	97.91 to 100.74	111,218	103,899
<u>Study Yrs</u>											
01-OCT-19 To 30-SEP-20	82	99.89	105.11	101.59	10.16	103.46	71.97	342.37	98.86 to 100.80	95,078	96,585
01-OCT-20 To 30-SEP-21	89	99.04	97.76	93.11	13.24	104.99	50.34	203.58	98.33 to 99.76	102,581	95,514
<u>Calendar Yrs</u>											
01-JAN-20 To 31-DEC-20	78	99.66	102.45	99.40	09.07	103.07	50.34	342.37	98.73 to 100.66	96,654	96,071
<u>ALL</u>	171	99.43	101.28	97.01	11.79	104.40	50.34	342.37	98.91 to 99.97	98,983	96,028

VALUATION GROUP										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
1	113	99.76	102.90	99.91	10.48	102.99	63.38	342.37	98.78 to 100.58	94,785	94,704
8	10	98.48	95.28	84.59	19.40	112.64	66.15	173.47	66.43 to 100.66	125,610	106,257
11	12	96.97	96.51	88.18	27.33	109.45	50.34	203.58	60.40 to 111.89	165,792	146,200
12	24	99.43	103.13	100.98	04.93	102.13	95.98	164.53	98.91 to 100.66	83,721	84,542
15	10	95.17	91.99	87.76	17.90	104.82	65.91	119.50	66.90 to 119.15	32,350	28,389
17	2	92.76	92.76	92.52	12.74	100.26	80.94	104.58	N/A	318,500	294,681
<u>ALL</u>	171	99.43	101.28	97.01	11.79	104.40	50.34	342.37	98.91 to 99.97	98,983	96,028

PROPERTY TYPE *										Avg. Adj. Sale Price	Avg. Assd. Val
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.		
01	171	99.43	101.28	97.01	11.79	104.40	50.34	342.37	98.91 to 99.97	98,983	96,028
06											
07											
<u>ALL</u>	171	99.43	101.28	97.01	11.79	104.40	50.34	342.37	98.91 to 99.97	98,983	96,028

**48 Jefferson
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 : 171
 Total Sales Price : 16,926,130
 Total Adj. Sales Price : 16,926,130
 Total Assessed Value : 16,420,763
 Avg. Adj. Sales Price : 98,983
 Avg. Assessed Value : 96,028

MEDIAN : 99
 WGT. MEAN : 97
 MEAN : 101
 COD : 11.79
 PRD : 104.40

COV : 27.26
 STD : 27.61
 Avg. Abs. Dev : 11.72
 MAX Sales Ratio : 342.37
 MIN Sales Ratio : 50.34

95% Median C.I. : 98.91 to 99.97
 95% Wgt. Mean C.I. : 93.52 to 100.51
 95% Mean C.I. : 97.14 to 105.42

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000											
Less Than 15,000	2	106.36	106.36	106.60	01.37	99.77	104.90	107.81	N/A	12,013	12,805
Less Than 30,000	21	102.83	103.52	103.89	15.00	99.64	65.91	173.47	93.08 to 110.38	22,262	23,127
Ranges Excl. Low \$											
Greater Than 4,999	171	99.43	101.28	97.01	11.79	104.40	50.34	342.37	98.91 to 99.97	98,983	96,028
Greater Than 14,999	169	99.42	101.22	97.00	11.85	104.35	50.34	342.37	98.86 to 99.91	100,012	97,013
Greater Than 29,999	150	99.38	100.97	96.82	11.24	104.29	50.34	342.37	98.86 to 99.88	109,724	106,234
Incremental Ranges											
0 TO 4,999											
5,000 TO 14,999	2	106.36	106.36	106.60	01.37	99.77	104.90	107.81	N/A	12,013	12,805
15,000 TO 29,999	19	99.91	103.22	103.74	16.53	99.50	65.91	173.47	90.76 to 111.66	23,341	24,214
30,000 TO 59,999	41	100.59	111.04	108.96	16.89	101.91	72.94	342.37	98.71 to 102.99	45,049	49,086
60,000 TO 99,999	44	98.89	100.46	100.05	12.32	100.41	66.32	203.58	96.04 to 100.17	75,816	75,853
100,000 TO 149,999	26	99.47	98.35	98.54	03.98	99.81	71.97	110.08	98.37 to 100.66	127,069	125,220
150,000 TO 249,999	31	98.91	93.53	92.93	07.08	100.65	50.34	102.60	98.19 to 100.23	179,642	166,934
250,000 TO 499,999	8	99.78	89.59	89.65	14.48	99.93	53.47	111.89	53.47 to 111.89	300,375	269,297
500,000 TO 999,999											
1,000,000 +											
ALL	171	99.43	101.28	97.01	11.79	104.40	50.34	342.37	98.91 to 99.97	98,983	96,028

48 Jefferson
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 : 10
Total Sales Price : 1,732,027
Total Adj. Sales Price : 1,732,027
Total Assessed Value : 1,711,528
Avg. Adj. Sales Price : 173,203
Avg. Assessed Value : 171,153

MEDIAN : 88
WGT. MEAN : 99
MEAN : 90
COD : 32.09
PRD : 90.89

COV : 36.37
STD : 32.67
Avg. Abs. Dev : 28.32
MAX Sales Ratio : 135.69
MIN Sales Ratio : 35.81

95% Median C.I. : 61.55 to 125.30
95% Wgt. Mean C.I. : 73.34 to 124.29
95% Mean C.I. : 66.45 to 113.19

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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	1	135.69	135.69	135.69	00.00	100.00	135.69	135.69	N/A	16,000	21,710
01-JAN-19 To 31-MAR-19	1	116.27	116.27	116.27	00.00	100.00	116.27	116.27	N/A	3,000	3,488
01-APR-19 To 30-JUN-19	1	74.62	74.62	74.62	00.00	100.00	74.62	74.62	N/A	32,000	23,877
01-JUL-19 To 30-SEP-19	1	61.55	61.55	61.55	00.00	100.00	61.55	61.55	N/A	50,000	30,773
01-OCT-19 To 31-DEC-19											
01-JAN-20 To 31-MAR-20	2	118.45	118.45	112.34	05.79	105.44	111.59	125.30	N/A	580,514	652,162
01-APR-20 To 30-JUN-20											
01-JUL-20 To 30-SEP-20											
01-OCT-20 To 31-DEC-20	2	84.08	84.08	77.23	21.16	108.87	66.29	101.86	N/A	32,500	25,101
01-JAN-21 To 31-MAR-21											
01-APR-21 To 30-JUN-21	2	52.54	52.54	68.43	31.84	76.78	35.81	69.26	N/A	202,500	138,578
01-JUL-21 To 30-SEP-21											
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	4	95.45	97.03	79.06	30.33	122.73	61.55	135.69	N/A	25,250	19,962
01-OCT-19 To 30-SEP-20	2	118.45	118.45	112.34	05.79	105.44	111.59	125.30	N/A	580,514	652,162
01-OCT-20 To 30-SEP-21	4	67.78	68.31	69.65	25.46	98.08	35.81	101.86	N/A	117,500	81,839
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	3	74.62	84.15	68.40	24.44	123.03	61.55	116.27	N/A	28,333	19,379
01-JAN-20 To 31-DEC-20	4	106.73	101.26	110.48	16.11	91.65	66.29	125.30	N/A	306,507	338,631
<u>ALL</u>	10	88.24	89.82	98.82	32.09	90.89	35.81	135.69	61.55 to 125.30	173,203	171,153

VALUATION GROUP

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
19	10	88.24	89.82	98.82	32.09	90.89	35.81	135.69	61.55 to 125.30	173,203	171,153
<u>ALL</u>	10	88.24	89.82	98.82	32.09	90.89	35.81	135.69	61.55 to 125.30	173,203	171,153

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	10	88.24	89.82	98.82	32.09	90.89	35.81	135.69	61.55 to 125.30	173,203	171,153
04											
<u>ALL</u>	10	88.24	89.82	98.82	32.09	90.89	35.81	135.69	61.55 to 125.30	173,203	171,153

48 Jefferson
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 : 10
Total Sales Price : 1,732,027
Total Adj. Sales Price : 1,732,027
Total Assessed Value : 1,711,528
Avg. Adj. Sales Price : 173,203
Avg. Assessed Value : 171,153

MEDIAN : 88
WGT. MEAN : 99
MEAN : 90
COD : 32.09
PRD : 90.89

COV : 36.37
STD : 32.67
Avg. Abs. Dev : 28.32
MAX Sales Ratio : 135.69
MIN Sales Ratio : 35.81

95% Median C.I. : 61.55 to 125.30
95% Wgt. Mean C.I. : 73.34 to 124.29
95% Mean C.I. : 66.45 to 113.19

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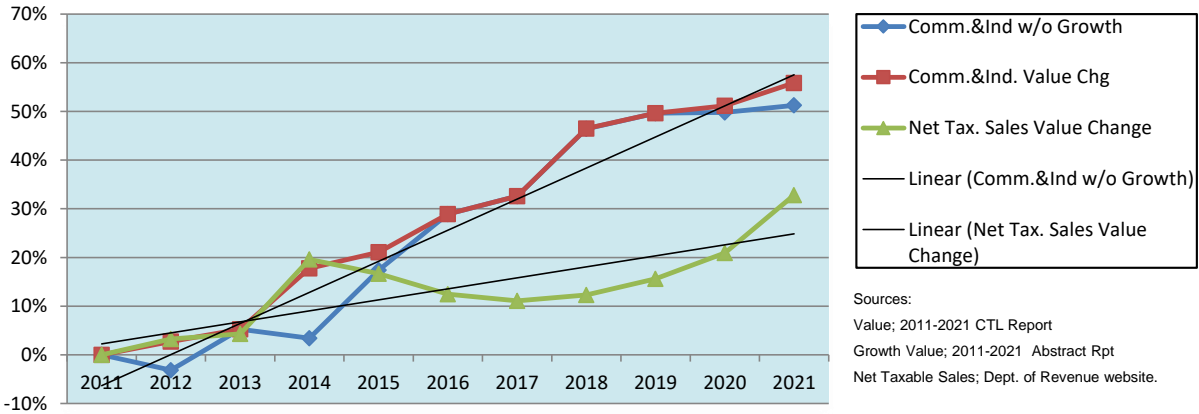
SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
Low \$ Ranges											
Less Than 5,000	1	116.27	116.27	116.27	00.00	100.00	116.27	116.27	N/A	3,000	3,488
Less Than 15,000	2	76.04	76.04	54.38	52.91	139.83	35.81	116.27	N/A	6,500	3,535
Less Than 30,000	4	109.07	97.41	100.31	26.19	97.11	35.81	135.69	N/A	12,250	12,288
Ranges Excl. Low \$											
Greater Than 4,999	9	74.62	86.89	98.79	35.97	87.95	35.81	135.69	61.55 to 125.30	192,114	189,782
Greater Than 14,999	8	88.24	93.27	99.15	28.72	94.07	61.55	135.69	61.55 to 135.69	214,878	213,057
Greater Than 29,999	6	71.94	84.77	98.77	26.51	85.83	61.55	125.30	61.55 to 125.30	280,505	277,063
Incremental Ranges											
0 TO 4,999	1	116.27	116.27	116.27	00.00	100.00	116.27	116.27	N/A	3,000	3,488
5,000 TO 14,999	1	35.81	35.81	35.81	00.00	100.00	35.81	35.81	N/A	10,000	3,581
15,000 TO 29,999	2	118.78	118.78	116.89	14.24	101.62	101.86	135.69	N/A	18,000	21,041
30,000 TO 59,999	3	66.29	67.49	66.52	06.58	101.46	61.55	74.62	N/A	42,333	28,160
60,000 TO 99,999	1	125.30	125.30	125.30	00.00	100.00	125.30	125.30	N/A	64,000	80,190
100,000 TO 149,999											
150,000 TO 249,999											
250,000 TO 499,999	1	69.26	69.26	69.26	00.00	100.00	69.26	69.26	N/A	395,000	273,575
500,000 TO 999,999											
1,000,000 TO 1,999,999	1	111.59	111.59	111.59	00.00	100.00	111.59	111.59	N/A	1,097,027	1,224,133
2,000,000 TO 4,999,999											
5,000,000 TO 9,999,999											
10,000,000 +											
ALL	10	88.24	89.82	98.82	32.09	90.89	35.81	135.69	61.55 to 125.30	173,203	171,153

OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Avg. Adj. Sale Price	Avg. Assd. Val
344	3	125.30	98.93	117.20	26.57	84.41	35.81	135.69	N/A	30,000	35,160
346	1	74.62	74.62	74.62	00.00	100.00	74.62	74.62	N/A	32,000	23,877
352	1	111.59	111.59	111.59	00.00	100.00	111.59	111.59	N/A	1,097,027	1,224,133
353	4	67.78	74.74	69.52	15.96	107.51	61.55	101.86	N/A	127,500	88,637
406	1	116.27	116.27	116.27	00.00	100.00	116.27	116.27	N/A	3,000	3,488
ALL	10	88.24	89.82	98.82	32.09	90.89	35.81	135.69	61.55 to 125.30	173,203	171,153

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	\$ 56,771,251	\$ 120,241	0.21%	\$ 56,651,010		\$ 61,863,423	
2012	\$ 58,309,184	\$ 3,323,690	5.70%	\$ 54,985,494	-3.15%	\$ 63,875,126	3.25%
2013	\$ 59,740,811	\$ -	0.00%	\$ 59,740,811	2.46%	\$ 64,516,409	1.00%
2014	\$ 66,866,350	\$ 8,166,039	12.21%	\$ 58,700,311	-1.74%	\$ 73,993,666	14.69%
2015	\$ 68,726,161	\$ 2,061,850	3.00%	\$ 66,664,311	-0.30%	\$ 72,157,178	-2.48%
2016	\$ 73,200,415	\$ -	0.00%	\$ 73,200,415	6.51%	\$ 69,585,394	-3.56%
2017	\$ 75,293,928	\$ -	0.00%	\$ 75,293,928	2.86%	\$ 68,728,783	-1.23%
2018	\$ 83,160,095	\$ 27,278	0.03%	\$ 83,132,817	10.41%	\$ 69,482,149	1.10%
2019	\$ 84,962,581	\$ -	0.00%	\$ 84,962,581	2.17%	\$ 71,518,310	2.93%
2020	\$ 85,814,391	\$ 777,726	0.91%	\$ 85,036,665	0.09%	\$ 74,814,688	4.61%
2021	\$ 88,490,937	\$ 2,622,782	2.96%	\$ 85,868,155	0.06%	\$ 82,171,298	9.83%
Ann %chg	4.54%			Average	1.94%	2.88%	3.01%

Tax Year	Cumulative Change		
	Cmltv%chg w/o grwth	Cmltv%chg Value	Cmltv%chg Net Sales
2011	-	-	-
2012	-3.15%	2.71%	3.25%
2013	5.23%	5.23%	4.29%
2014	3.40%	17.78%	19.61%
2015	17.43%	21.06%	16.64%
2016	28.94%	28.94%	12.48%
2017	32.63%	32.63%	11.10%
2018	46.43%	46.48%	12.32%
2019	49.66%	49.66%	15.61%
2020	49.79%	51.16%	20.94%
2021	51.25%	55.87%	32.83%

County Number	48
County Name	Jefferson

48 Jefferson
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 : 46
Total Sales Price : 28,015,522
Total Adj. Sales Price : 28,015,522
Total Assessed Value : 20,089,321
Avg. Adj. Sales Price : 609,033
Avg. Assessed Value : 436,724

MEDIAN : 72
WGT. MEAN : 72
MEAN : 74
COD : 15.12
PRD : 103.83

COV : 21.42
STD : 15.95
Avg. Abs. Dev : 10.92
MAX Sales Ratio : 120.00
MIN Sales Ratio : 46.54

95% Median C.I. : 67.63 to 76.73
95% Wgt. Mean C.I. : 68.36 to 75.05
95% Mean C.I. : 69.85 to 79.07

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DATE OF SALE *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
<u>Qrtrs</u>											
01-OCT-18 To 31-DEC-18											
01-JAN-19 To 31-MAR-19	6	81.43	83.94	86.16	13.16	97.42	65.52	112.37	65.52 to 112.37	268,133	231,034
01-APR-19 To 30-JUN-19	6	69.42	74.98	71.22	14.35	105.28	56.93	112.83	56.93 to 112.83	513,009	365,344
01-JUL-19 To 30-SEP-19	2	67.90	67.90	67.56	15.67	100.50	57.26	78.53	N/A	165,250	111,638
01-OCT-19 To 31-DEC-19	2	65.67	65.67	65.86	01.14	99.71	64.92	66.42	N/A	1,050,000	691,578
01-JAN-20 To 31-MAR-20	6	80.75	85.27	79.30	14.08	107.53	69.00	120.00	69.00 to 120.00	592,122	469,565
01-APR-20 To 30-JUN-20	4	74.76	74.65	75.13	02.72	99.36	71.59	77.51	N/A	735,233	552,355
01-JUL-20 To 30-SEP-20	2	71.92	71.92	72.51	01.99	99.19	70.49	73.35	N/A	680,000	493,055
01-OCT-20 To 31-DEC-20	7	76.73	81.10	76.50	16.29	106.01	60.54	117.29	60.54 to 117.29	655,601	501,565
01-JAN-21 To 31-MAR-21	4	64.66	66.17	64.84	04.90	102.05	61.57	73.79	N/A	749,063	485,667
01-APR-21 To 30-JUN-21	1	77.67	77.67	77.67	00.00	100.00	77.67	77.67	N/A	950,000	737,907
01-JUL-21 To 30-SEP-21	6	57.10	56.72	59.88	08.28	94.72	46.54	65.79	46.54 to 65.79	751,509	450,030
<u>Study Yrs</u>											
01-OCT-18 To 30-SEP-19	14	72.82	77.81	75.77	16.64	102.69	56.93	112.83	65.52 to 89.57	358,382	271,539
01-OCT-19 To 30-SEP-20	14	73.50	77.53	74.31	10.65	104.33	64.92	120.00	69.00 to 80.93	710,976	528,291
01-OCT-20 To 30-SEP-21	18	65.34	69.46	68.16	16.88	101.91	46.54	117.29	60.52 to 76.73	724,695	493,984
<u>Calendar Yrs</u>											
01-JAN-19 To 31-DEC-19	16	70.99	76.29	72.85	16.10	104.72	56.93	112.83	65.52 to 82.02	444,834	324,044
01-JAN-20 To 31-DEC-20	19	75.86	80.09	76.54	12.63	104.64	60.54	120.00	71.59 to 82.95	654,888	501,256
<u>ALL</u>	46	72.23	74.46	71.71	15.12	103.83	46.54	120.00	67.63 to 76.73	609,033	436,724

AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT.MEAN	COD	PRD	MIN	MAX	95%_Median_C.I.	Sale Price	Assd. Val
1	8	73.34	72.92	70.30	07.24	103.73	64.92	82.02	64.92 to 82.02	878,800	617,833
2	28	72.23	76.01	72.76	16.50	104.47	56.93	120.00	65.52 to 78.53	615,940	448,183
3	10	71.04	71.35	69.47	17.27	102.71	46.54	112.37	53.24 to 82.95	373,881	259,753
<u>ALL</u>	46	72.23	74.46	71.71	15.12	103.83	46.54	120.00	67.63 to 76.73	609,033	436,724

48 Jefferson
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

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 Avg. Assessed Value : 436,724

MEDIAN : 72
 WGT. MEAN : 72
 MEAN : 74
 COD : 15.12
 PRD : 103.83

COV : 21.42
 STD : 15.95
 Avg. Abs. Dev : 10.92
 MAX Sales Ratio : 120.00
 MIN Sales Ratio : 46.54

95% Median C.I. : 67.63 to 76.73
 95% Wgt. Mean C.I. : 68.36 to 75.05
 95% Mean C.I. : 69.85 to 79.07

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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	1	69.67	69.67	69.67	00.00	100.00	69.67	69.67	N/A	1,352,972	942,607
2	1	69.67	69.67	69.67	00.00	100.00	69.67	69.67	N/A	1,352,972	942,607
Dry											
County	1	80.56	80.56	80.56	00.00	100.00	80.56	80.56	N/A	438,116	352,967
2	1	80.56	80.56	80.56	00.00	100.00	80.56	80.56	N/A	438,116	352,967
Grass											
County	10	71.32	69.35	70.44	07.68	98.45	56.93	78.53	57.26 to 77.51	300,409	211,609
2	7	69.17	67.41	68.85	08.93	97.91	56.93	78.53	56.93 to 78.53	278,902	192,030
3	3	73.65	73.88	73.39	03.18	100.67	70.49	77.51	N/A	350,591	257,295
ALL	46	72.23	74.46	71.71	15.12	103.83	46.54	120.00	67.63 to 76.73	609,033	436,724

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	7	69.67	68.66	69.27	08.40	99.12	58.03	76.73	58.03 to 76.73	1,253,280	868,182
1	3	73.35	72.17	71.72	04.69	100.63	66.42	76.73	N/A	1,121,667	804,476
2	4	65.11	66.03	67.75	10.35	97.46	58.03	75.86	N/A	1,351,989	915,962
Dry											
County	5	67.63	73.52	72.05	25.39	102.04	46.54	112.37	N/A	404,254	291,248
2	3	67.63	69.57	70.41	09.88	98.81	60.52	80.56	N/A	411,539	289,783
3	2	79.46	79.46	74.61	41.43	106.50	46.54	112.37	N/A	393,328	293,447
Grass											
County	12	71.32	70.95	71.70	08.75	98.95	56.93	88.99	65.52 to 77.51	310,382	222,555
2	8	70.66	70.11	71.44	11.17	98.14	56.93	88.99	56.93 to 88.99	280,101	200,117
3	4	72.07	72.65	72.09	04.07	100.78	68.94	77.51	N/A	370,944	267,431
ALL	46	72.23	74.46	71.71	15.12	103.83	46.54	120.00	67.63 to 76.73	609,033	436,724

Jefferson County 2022 Average Acre Value Comparison

County	Mkt Area	1A1	1A	2A1	2A	3A1	3A	4A1	4A	WEIGHTED AVG IRR
Jefferson	1	4,430	6,514	6,214	4,102	4,095	n/a	4,241	2,546	5,279
Saline	1	4,700	4,700	3,847	3,850	3,800	3,800	3,650	3,650	4,074
Gage	1	5,306	n/a	5,062	5,078	4,393	n/a	3,981	3,980	4,769
Thayer	1	6,025	5,875	5,775	5,625	5,425	5,275	5,150	5,150	5,688
Fillmore	2	6,500	6,300	6,200	6,100	n/a	5,400	5,400	5,350	6,194
Jefferson	2	4,397	5,679	5,279	3,896	3,883	n/a	2,875	2,545	4,531
Gage	1	5,306	n/a	5,062	5,078	4,393	n/a	3,981	3,980	4,769
Thayer	1	6,025	5,875	5,775	5,625	5,425	5,275	5,150	5,150	5,688
Thayer	2	5,525	5,425	5,220	4,825	4,630	4,535	4,440	4,440	4,966
Jefferson	3	4,364	4,936	4,779	3,943	2,660	2,660	2,688	2,660	4,052
Gage	1	5,306	n/a	5,062	5,078	4,393	n/a	3,981	3,980	4,769
Thayer	2	5,525	5,425	5,220	4,825	4,630	4,535	4,440	4,440	4,966

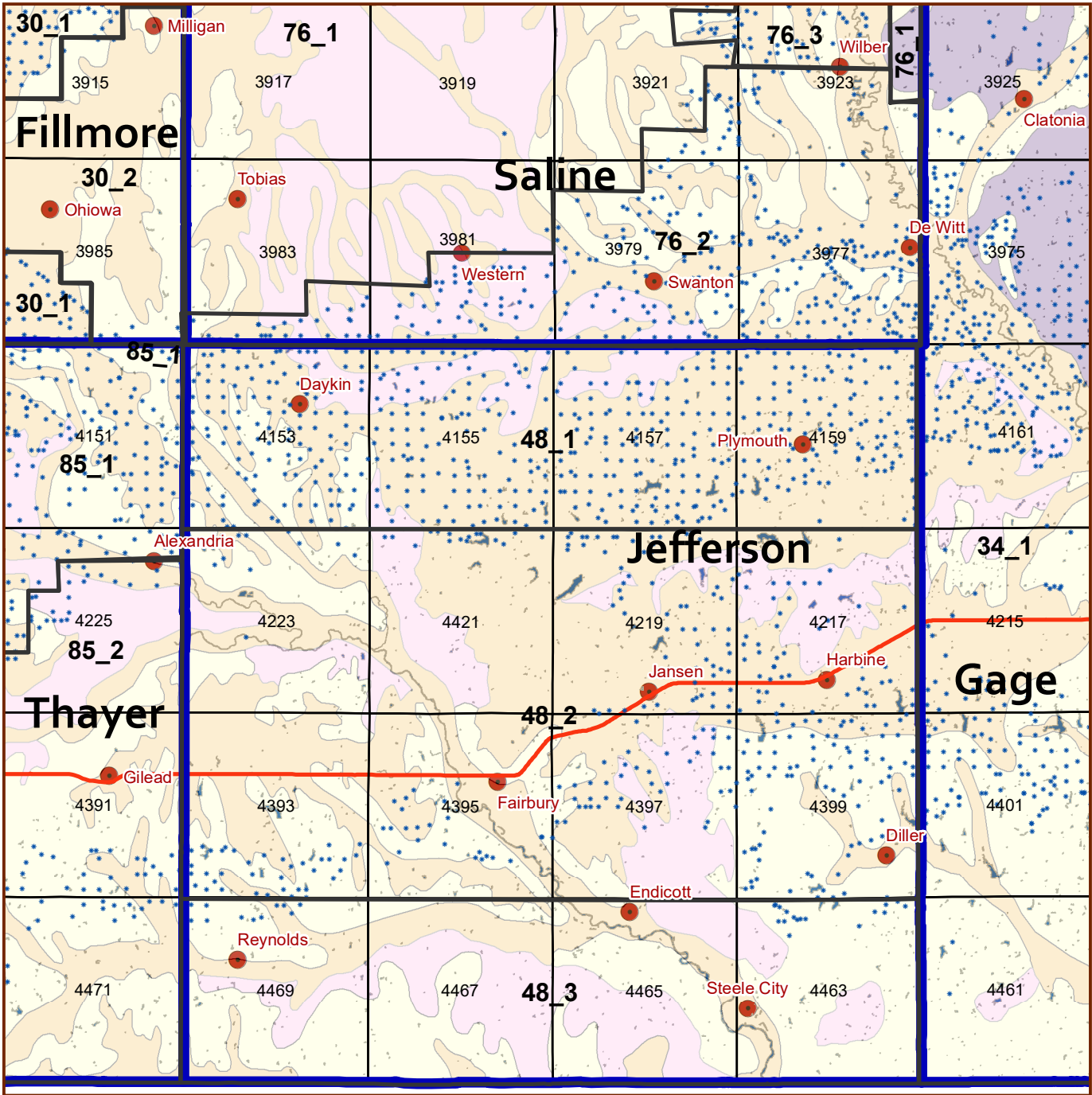
County	Mkt Area	1D1	1D	2D1	2D	3D1	3D	4D1	4D	WEIGHTED AVG DRY
Jefferson	1	3,245	4,759	4,649	2,620	n/a	2,620	2,730	1,626	3,530
Saline	1	3,498	3,499	3,398	3,399	3,295	3,273	3,089	3,082	3,377
Gage	1	4,000	4,000	3,720	3,720	3,040	n/a	2,490	2,490	3,230
Thayer	1	3,300	3,300	3,110	3,110	2,745	2,745	2,645	2,645	3,072
Fillmore	2	3,455	3,405	3,350	3,200	3,050	3,050	2,950	2,750	3,304
Jefferson	2	3,214	4,071	3,817	2,485	1,650	2,434	1,776	1,625	3,132
Gage	1	4,000	4,000	3,720	3,720	3,040	n/a	2,490	2,490	3,230
Thayer	1	3,300	3,300	3,110	3,110	2,745	2,745	2,645	2,645	3,072
Thayer	2	3,200	3,200	3,055	3,055	2,715	n/a	2,600	2,600	2,985
Jefferson	3	3,231	3,570	3,318	2,542	1,810	1,813	1,797	1,806	2,735
Gage	1	4,000	4,000	3,720	3,720	3,040	n/a	2,490	2,490	3,230
Thayer	2	3,200	3,200	3,055	3,055	2,715	n/a	2,600	2,600	2,985

County	Mkt Area	1G1	1G	2G1	2G	3G1	3G	4G1	4G	WEIGHTED AVG GRASS
Jefferson	1	1,580	1,567	1,600	1,600	n/a	n/a	n/a	1,600	1,587
Saline	1	1,808	1,814	1,795	n/a	n/a	n/a	n/a	1,425	1,801
Gage	1	1,915	1,915	1,915	1,915	1,915	1,915	n/a	1,915	1,915
Thayer	1	1,370	1,370	1,370	n/a	1,370	1,370	n/a	1,370	1,370
Fillmore	2	1,500	1,500	1,400	n/a	n/a	n/a	n/a	n/a	1,448
Jefferson	2	1,608	1,610	1,612	1,625	1,625	1,610	2,485	1,610	1,613
Gage	1	1,915	1,915	1,915	1,915	1,915	1,915	n/a	1,915	1,915
Thayer	1	1,370	1,370	1,370	n/a	1,370	1,370	n/a	1,370	1,370
Thayer	2	1,370	1,370	1,370	1,370	1,370	1,370	n/a	1,370	1,370
Jefferson	3	1,810	1,810	1,808	1,781	n/a	1,765	n/a	1,765	1,801
Gage	1	1,915	1,915	1,915	1,915	1,915	1,915	n/a	1,915	1,915
Thayer	2	1,370	1,370	1,370	1,370	1,370	1,370	n/a	1,370	1,370

County	Mkt Area	CRP	TIMBER	WASTE
Jefferson	1	n/a	n/a	200
Saline	1	1,802	n/a	100
Gage	1	2,784	n/a	200
Thayer	1	2,297	n/a	200
Fillmore	2	1,409	n/a	626
Jefferson	2	n/a	n/a	200
Gage	1	2,784	n/a	200
Thayer	1	2,297	n/a	200
Thayer	2	2,290	n/a	200
Jefferson	3	n/a	n/a	200
Gage	1	2,784	n/a	200
Thayer	2	2,290	n/a	200

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.

JEFFERSON COUNTY



Legend

- Market_Area
- County
- Registered_WellsDNR
- geocode
- Federal Roads

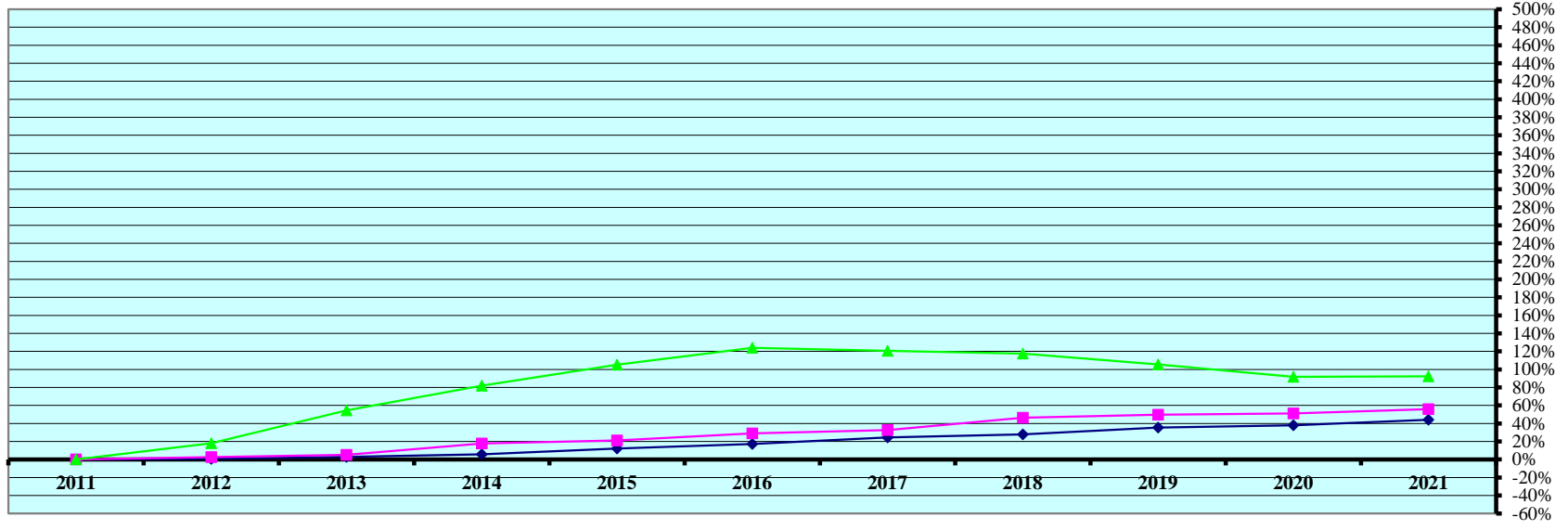
Soils

CLASS

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

CHART 1 - REAL PROPERTY VALUATIONS - Cumulative %Change 2011-2021

ResRec
Comm&Indust
Total Agland



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	168,710,649	-	-	-	56,771,251	-	-	-	552,933,015	-	-	-
2012	169,830,902	1,120,253	0.66%	0.66%	58,309,184	1,537,933	2.71%	2.71%	653,023,367	100,090,352	18.10%	18.10%
2013	173,443,914	3,613,012	2.13%	2.81%	59,740,811	1,431,627	2.46%	5.23%	854,559,587	201,536,220	30.86%	54.55%
2014	178,558,445	5,114,531	2.95%	5.84%	66,866,350	7,125,539	11.93%	17.78%	1,006,040,951	151,481,364	17.73%	81.95%
2015	188,983,728	10,425,283	5.84%	12.02%	68,726,161	1,859,811	2.78%	21.06%	1,135,150,470	129,109,519	12.83%	105.30%
2016	197,928,546	8,944,818	4.73%	17.32%	73,200,415	4,474,254	6.51%	28.94%	1,238,408,745	103,258,275	9.10%	123.97%
2017	210,009,984	12,081,438	6.10%	24.48%	75,293,928	2,093,513	2.86%	32.63%	1,219,860,408	-18,548,337	-1.50%	120.62%
2018	215,620,839	5,610,855	2.67%	27.81%	83,160,095	7,866,167	10.45%	46.48%	1,203,519,888	-16,340,520	-1.34%	117.66%
2019	228,398,828	12,777,989	5.93%	35.38%	84,962,581	1,802,486	2.17%	49.66%	1,136,001,165	-67,518,723	-5.61%	105.45%
2020	232,955,194	4,556,366	1.99%	38.08%	85,814,391	851,810	1.00%	51.16%	1,060,016,521	-75,984,644	-6.69%	91.71%
2021	243,104,636	10,149,442	4.36%	44.10%	88,490,937	2,676,546	3.12%	55.87%	1,063,272,548	3,256,027	0.31%	92.30%

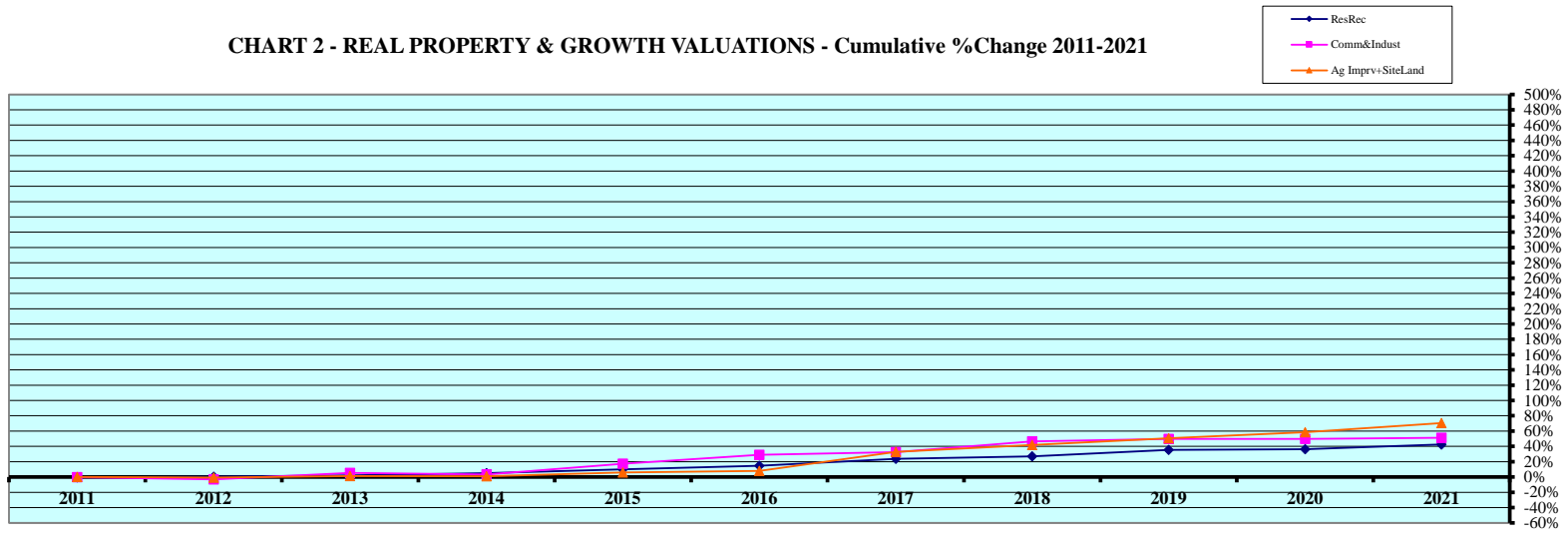
Rate Annual %chg: Residential & Recreational **3.72%** Commercial & Industrial **4.54%** Agricultural Land **6.76%**

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

CHART 1

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

CHART 2 - REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 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	168,710,649	876,784	0.52%	167,833,865	-	-0.52%	56,771,251	120,241	0.21%	56,651,010	-	-0.21%						
2012	169,830,902	622,344	0.37%	169,208,558	0.30%	0.30%	58,309,184	3,323,690	5.70%	54,985,494	-3.15%	-3.15%						
2013	173,443,914	1,358,278	0.78%	172,085,636	1.33%	2.00%	59,740,811	0	0.00%	59,740,811	2.46%	5.23%						
2014	178,558,445	1,585,202	0.89%	176,973,243	2.03%	4.90%	66,866,350	8,166,039	12.21%	58,700,311	-1.74%	3.40%						
2015	188,983,728	3,437,385	1.82%	185,546,343	3.91%	9.98%	68,726,161	2,061,850	3.00%	66,664,311	-0.30%	17.43%						
2016	197,928,546	4,535,508	2.29%	193,393,038	2.33%	14.63%	73,200,415	0	0.00%	73,200,415	6.51%	28.94%						
2017	210,009,984	1,311,249	0.62%	208,698,735	5.44%	23.70%	75,293,928	0	0.00%	75,293,928	2.86%	32.63%						
2018	215,620,839	1,621,859	0.75%	213,998,980	1.90%	26.84%	83,160,095	27,278	0.03%	83,132,817	10.41%	46.43%						
2019	228,398,828	0	0.00%	228,398,828	5.93%	35.38%	84,962,581	0	0.00%	84,962,581	2.17%	49.66%						
2020	232,955,194	2,930,514	1.26%	230,024,680	0.71%	36.34%	85,814,391	777,726	0.91%	85,036,665	0.09%	49.79%						
2021	243,104,636	2,621,117	1.08%	240,483,519	3.23%	42.54%	88,490,937	2,622,782	2.96%	85,868,155	0.06%	51.25%						
Rate Ann%chg	3.72%			Resid & Recreat w/o growth			2.71%			4.54%			C & I w/o growth			1.94%		

Tax Year	Ag Improvements & Site Land ⁽¹⁾									
	Agric. Dwelling & Homesite Value	Ag Outblgd & Farmsite Value	Ag Imprv&Site Total Value	Growth Value	% growth of value	Value Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth		
2011	46,569,522	32,254,188	78,823,710	2,721,689	3.45%	76,102,021	-	-		
2012	46,044,174	34,172,173	80,216,347	1,989,274	2.48%	78,227,073	-0.76%	-0.76%		
2013	46,395,220	35,848,859	82,244,079	2,409,361	2.93%	79,834,718	-0.48%	1.28%		
2014	44,911,355	38,393,897	83,305,252	3,709,049	4.45%	79,596,203	-3.22%	0.98%		
2015	45,632,079	40,728,699	86,360,778	2,771,470	3.21%	83,589,308	0.34%	6.05%		
2016	46,814,529	44,195,850	91,010,379	5,878,075	6.46%	85,132,304	-1.42%	8.00%		
2017	49,488,899	59,213,498	108,702,397	4,001,976	3.68%	104,700,421	15.04%	32.83%		
2018	52,829,543	65,362,360	118,191,903	6,489,910	5.49%	111,702,593	2.76%	41.71%		
2019	53,620,475	66,406,588	120,027,063	1,255,384	1.05%	118,771,679	0.49%	50.68%		
2020	55,343,457	77,511,757	132,855,214	7,805,173	5.87%	125,050,041	4.18%	58.65%		
2021	56,985,849	82,981,704	139,967,553	5,590,211	3.99%	134,377,342	1.15%	70.48%		
Rate Ann%chg	2.04%		9.91%		5.91%		Ag Imprv+Site w/o growth		1.81%	

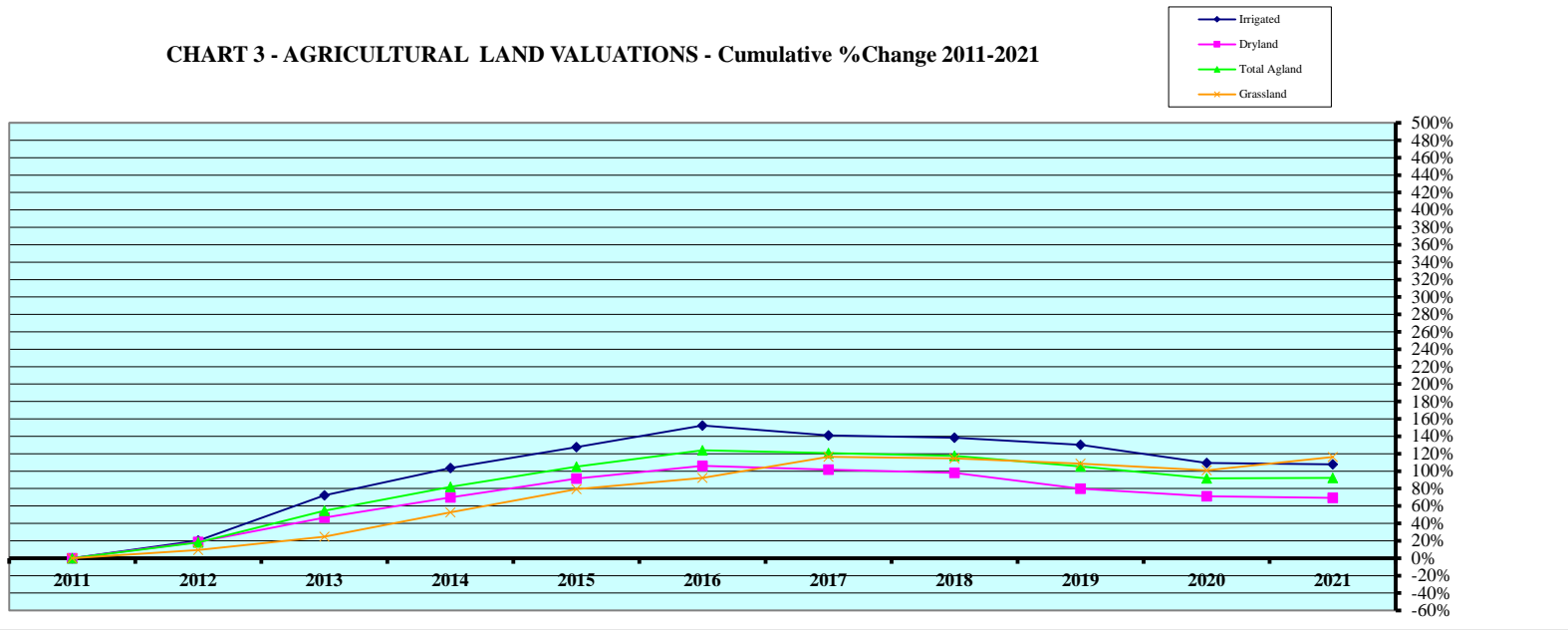
(1) Residential & Recreational excludes AgDwelling & farm home site land; Comm. & Indust. excludes minerals; Agric. land includes irrigated, dry, grass, waste & other agland, excludes farm site land. Real property growth is value attributable to new construction, additions to existing buildings, and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

Cnty# 48
County JEFFERSON

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	237,723,129	-	-	-	236,717,605	-	-	-	77,691,739	-	-	-
2012	286,020,111	48,296,982	20.32%	20.32%	281,142,125	44,424,520	18.77%	18.77%	84,999,257	7,307,518	9.41%	9.41%
2013	409,345,528	123,325,417	43.12%	72.19%	347,000,973	65,858,848	23.43%	46.59%	96,875,092	11,875,835	13.97%	24.69%
2014	483,909,431	74,563,903	18.22%	103.56%	402,119,729	55,118,756	15.88%	69.87%	118,631,272	21,756,180	22.46%	52.69%
2015	540,940,862	57,031,431	11.79%	127.55%	452,998,724	50,878,995	12.65%	91.37%	139,339,377	20,708,105	17.46%	79.35%
2016	600,075,926	59,135,064	10.93%	152.43%	487,859,993	34,861,269	7.70%	106.09%	149,345,629	10,006,252	7.18%	92.23%
2017	572,832,170	-27,243,756	-4.54%	140.97%	477,742,372	-10,117,621	-2.07%	101.82%	168,175,319	18,829,690	12.61%	116.46%
2018	566,902,872	-5,929,298	-1.04%	138.47%	468,777,307	-8,965,065	-1.88%	98.03%	166,796,868	-1,378,451	-0.82%	114.69%
2019	547,351,801	-19,551,071	-3.45%	130.25%	425,612,384	-43,164,923	-9.21%	79.80%	162,114,812	-4,682,056	-2.81%	108.66%
2020	497,929,089	-49,422,712	-9.03%	109.46%	405,056,548	-20,555,836	-4.83%	71.11%	156,132,266	-5,982,546	-3.69%	100.96%
2021	493,739,430	-4,189,659	-0.84%	107.70%	400,642,960	-4,413,588	-1.09%	69.25%	168,040,170	11,907,904	7.63%	116.29%

Rate Ann.%chg: Irrigated **7.58%** Dryland **5.40%** Grassland **8.02%**

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	800,542	-	-	-	0	-	-	-	552,933,015	-	-	-
2012	861,874	61,332	7.66%	7.66%	0	0	-	-	653,023,367	100,090,352	18.10%	18.10%
2013	882,704	20,830	2.42%	10.26%	455,290	455,290	-	-	854,559,587	201,536,220	30.86%	54.55%
2014	930,979	48,275	5.47%	16.29%	449,540	-5,750	-1.26%	-	1,006,040,951	151,481,364	17.73%	81.95%
2015	1,126,238	195,259	20.97%	40.68%	745,269	295,729	65.78%	-	1,135,150,470	129,109,519	12.83%	105.30%
2016	1,096,747	-29,491	-2.62%	37.00%	30,450	-714,819	-95.91%	-	1,238,408,745	103,258,275	9.10%	123.97%
2017	1,080,097	-16,650	-1.52%	34.92%	30,450	0	0.00%	-	1,219,860,408	-18,548,337	-1.50%	120.62%
2018	1,012,391	-67,706	-6.27%	26.46%	30,450	0	0.00%	-	1,203,519,888	-16,340,520	-1.34%	117.66%
2019	891,718	-120,673	-11.92%	11.39%	30,450	0	0.00%	-	1,136,001,165	-67,518,723	-5.61%	105.45%
2020	868,168	-23,550	-2.64%	8.45%	30,450	0	0.00%	-	1,060,016,521	-75,984,644	-6.69%	91.71%
2021	819,538	-48,630	-5.60%	2.37%	30,450	0	0.00%	-	1,063,272,548	3,256,027	0.31%	92.30%

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

Rate Ann.%chg: Total Agric Land **6.76%**

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	196,588,604	79,544	2,471			225,870,075	148,681	1,519			81,700,995	133,333	613		
2012	237,396,947	80,887	2,935	18.75%	18.75%	236,959,674	147,421	1,607	5.81%	5.81%	89,688,965	135,300	663	8.18%	9.46%
2013	280,876,839	81,557	3,444	17.34%	39.35%	283,530,162	147,148	1,927	19.88%	26.84%	89,574,800	130,628	686	3.44%	13.24%
2014	399,790,932	84,602	4,726	37.21%	91.21%	352,228,156	144,846	2,432	26.20%	60.07%	97,239,960	127,646	762	11.09%	25.80%
2015	468,590,825	87,206	5,373	13.71%	117.42%	410,717,881	143,184	2,868	17.96%	88.82%	128,539,130	127,483	1,008	32.36%	66.50%
2016	541,012,316	94,751	5,710	6.26%	131.03%	452,779,590	136,384	3,320	15.74%	118.53%	149,636,865	127,257	1,176	16.62%	94.17%
2017	594,442,123	95,729	6,210	8.75%	151.26%	492,193,699	135,706	3,627	9.25%	138.74%	164,929,515	127,713	1,291	9.83%	113.25%
2018	573,913,371	97,697	5,874	-5.40%	137.69%	477,411,996	133,119	3,586	-1.12%	136.07%	174,353,050	127,360	1,369	6.01%	126.06%
2019	563,402,087	97,789	5,761	-1.92%	133.12%	471,047,016	132,231	3,562	-0.67%	134.49%	167,960,980	130,138	1,291	-5.72%	113.13%
2020	545,914,061	98,650	5,534	-3.95%	123.91%	426,728,549	131,192	3,253	-8.69%	114.11%	167,183,410	129,675	1,289	-0.11%	112.90%
2021	497,244,752	99,195	5,013	-9.42%	102.83%	405,332,424	130,511	3,106	-4.52%	104.44%	156,270,704	105,192	1,486	15.23%	142.44%

Rate Annual %chg Average Value/Acre: 7.33%

7.41%

9.26%

Tax Year	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
2011	720,253	5,540	130			30,450	61	500			500,253,101	338,864	1,476		
2012	795,483	5,485	145	11.56%	11.56%	30,450	61	500	0.00%	0.00%	552,847,827	338,695	1,632	10.57%	10.57%
2013	874,194	5,464	160	10.32%	23.08%	30,450	61	500	0.00%	0.00%	650,525,389	338,701	1,921	17.67%	30.10%
2014	895,245	5,266	170	6.25%	30.77%	30,450	61	500	0.00%	0.00%	650,525,389	338,852	2,509	30.62%	69.94%
2015	944,266	5,103	185	8.84%	42.33%	30,450	61	500	0.00%	0.00%	999,510,420	339,106	2,947	17.49%	99.66%
2016	1,142,143	4,966	230	24.31%	76.92%	30,450	61	500	0.00%	0.00%	1,134,220,974	339,037	3,345	13.50%	126.61%
2017	1,094,999	4,761	230	0.00%	76.92%	30,450	61	500	0.00%	0.00%	1,236,967,317	338,856	3,650	9.12%	147.27%
2018	1,054,026	4,684	225	-2.16%	73.10%	30,450	61	500	0.00%	0.00%	1,219,084,167	338,547	3,601	-1.36%	143.92%
2019	1,017,471	4,625	220	-2.23%	69.23%	30,450	61	500	0.00%	0.00%	1,201,771,399	339,088	3,544	-1.58%	140.07%
2020	907,405	4,426	205	-6.81%	57.71%	30,450	61	500	0.00%	0.00%	1,135,397,691	339,291	3,346	-5.58%	126.68%
2021	885,028	4,425	200	-2.45%	53.85%	30,450	61	500	0.00%	0.00%	1,059,763,358	339,384	3,123	-6.69%	111.52%

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Rate Annual %chg Average Value/Acre: 7.78%

(1) Valuations from County Abstracts vs Certificate of Taxes Levied Reports (CTL) will vary due to different reporting dates. Source: 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
7,240	JEFFERSON	85,397,077	103,993,108	112,547,520	241,744,226	75,477,545	13,013,392	1,360,410	1,063,272,548	58,009,896	86,166,159	0	1,840,981,881
cnty sectorvalue % of total value:		4.64%	5.65%	6.11%	13.13%	4.10%	0.71%	0.07%	57.76%	3.15%	4.68%		100.00%
Pop.	Municipality:	Personal Prop	StateAsd PP	StateAsd Real	Residential	Commercial	Industrial	Recreation	Agland	Agdwell&HS	AgImprv&FS	Minerals	Total Value
166	DAYKIN	381,644	358,465	49,658	5,228,023	5,553,625	0	0	0	0	0	0	11,571,415
2.29%	%sector of county sector	0.45%	0.34%	0.04%	2.16%	7.36%							0.63%
	%sector of municipality	3.30%	3.10%	0.43%	45.18%	47.99%							100.00%
260	DILLER	3,439,402	1,186,698	29,142	7,442,996	1,788,599	0	0	0	0	0	0	13,886,837
3.59%	%sector of county sector	4.03%	1.14%	0.03%	3.08%	2.37%							0.75%
	%sector of municipality	24.77%	8.55%	0.21%	53.60%	12.88%							100.00%
132	ENDICOTT	50,880	528,596	2,760,969	3,400,611	80,371	0	0	0	0	0	0	6,821,427
1.82%	%sector of county sector	0.06%	0.51%	2.45%	1.41%	0.11%							0.37%
	%sector of municipality	0.75%	7.75%	40.47%	49.85%	1.18%							100.00%
3,942	FAIRBURY	8,844,391	4,097,936	3,851,966	96,635,057	30,102,277	2,509,361	0	0	0	0	0	146,040,988
54.45%	%sector of county sector	10.36%	3.94%	3.42%	39.97%	39.88%	19.28%						7.93%
	%sector of municipality	6.06%	2.81%	2.64%	66.17%	20.61%	1.72%						100.00%
49	HARBINE	234,299	275,590	3,817	1,415,852	201,786	0	0	0	0	0	0	2,131,344
0.68%	%sector of county sector	0.27%	0.27%	0.00%	0.59%	0.27%							0.12%
	%sector of municipality	10.99%	12.93%	0.18%	66.43%	9.47%							100.00%
118	JANSEN	293,947	368,071	278,547	2,331,540	16,447,071	0	0	101,376	0	0	0	19,820,552
1.63%	%sector of county sector	0.34%	0.35%	0.25%	0.96%	21.79%			0.01%				1.08%
	%sector of municipality	1.48%	1.86%	1.41%	11.76%	82.98%			0.51%				100.00%
409	PLYMOUTH	1,881,922	607,793	630,201	14,765,782	10,705,022	585,907	0	0	0	0	0	29,176,627
5.65%	%sector of county sector	2.20%	0.58%	0.56%	6.11%	14.18%	0.78%						38.66%
	%sector of municipality	6.45%	2.08%	2.16%	50.61%	36.69%	2.01%						100.00%
69	REYNOLDS	87,838	117,495	23,805	1,461,182	1,373,782	0	0	0	0	0	0	3,064,102
0.95%	%sector of county sector	0.10%	0.11%	0.02%	0.60%	1.82%							23.55%
	%sector of municipality	2.87%	3.83%	0.78%	47.69%	44.83%							100.00%
61	STEELE CITY	38,586	353,867	1,260,127	1,268,184	47,481	0	565	0	0	0	0	2,968,810
0.84%	%sector of county sector	0.05%	0.34%	1.12%	0.52%	0.06%		0.04%					0.28%
	%sector of municipality	1.30%	11.92%	42.45%	42.72%	1.60%		0.02%					100.00%
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
0		0	0	0	0	0	0	0	0	0	0	0	0
	%sector of county sector												
	%sector of municipality												
5,206	Total Municipalities	15,252,909	7,894,511	8,888,232	133,949,227	66,300,014	3,095,268	565	101,376	0	0	0	235,482,102
71.91%	%all municip.sectors of cnty	17.86%	7.59%	7.90%	55.41%	87.84%	23.79%	0.04%	0.01%				12.79%

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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

Total Real Property Sum Lines 17, 25, & 30	Records : 7,738	Value : 1,574,775,061	Growth 6,144,783	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	460	1,294,996	25	440,085	683	11,155,668	1,168	12,890,749	
02. Res Improve Land	2,425	7,321,233	60	1,695,274	495	11,164,175	2,980	20,180,682	
03. Res Improvements	2,425	145,709,078	61	11,560,750	564	73,433,200	3,050	230,703,028	
04. Res Total	2,885	154,325,307	86	13,696,109	1,247	95,753,043	4,218	263,774,459	1,780,923
% of Res Total	68.40	58.51	2.04	5.19	29.56	36.30	54.51	16.75	28.98
05. Com UnImp Land	68	676,293	1	4,095	17	602,281	86	1,282,669	
06. Com Improve Land	349	4,086,408	0	0	33	809,248	382	4,895,656	
07. Com Improvements	352	62,432,473	0	0	73	9,453,260	425	71,885,733	
08. Com Total	420	67,195,174	1	4,095	90	10,864,789	511	78,064,058	0
% of Com Total	82.19	86.08	0.20	0.01	17.61	13.92	6.60	4.96	0.00
09. Ind UnImp Land	7	16,795	1	4,944	3	47,696	11	69,435	
10. Ind Improve Land	8	141,396	1	125,017	6	162,985	15	429,398	
11. Ind Improvements	8	2,925,493	1	830,303	6	8,664,288	15	12,420,084	
12. Ind Total	15	3,083,684	2	960,264	9	8,874,969	26	12,918,917	0
% of Ind Total	57.69	23.87	7.69	7.43	34.62	68.70	0.34	0.82	0.00
13. Rec UnImp Land	1	565	0	0	4	272,859	5	273,424	
14. Rec Improve Land	0	0	0	0	5	527,045	5	527,045	
15. Rec Improvements	0	0	0	0	5	572,711	5	572,711	
16. Rec Total	1	565	0	0	9	1,372,615	10	1,373,180	0
% of Rec Total	10.00	0.04	0.00	0.00	90.00	99.96	0.13	0.09	0.00
Res & Rec Total	2,886	154,325,872	86	13,696,109	1,256	97,125,658	4,228	265,147,639	1,780,923
% of Res & Rec Total	68.26	58.20	2.03	5.17	29.71	36.63	54.64	16.84	28.98
Com & Ind Total	435	70,278,858	3	964,359	99	19,739,758	537	90,982,975	0
% of Com & Ind Total	81.01	77.24	0.56	1.06	18.44	21.70	6.94	5.78	0.00
17. Taxable Total	3,321	224,604,730	89	14,660,468	1,355	116,865,416	4,765	356,130,614	1,780,923
% of Taxable Total	69.70	63.07	1.87	4.12	28.44	32.82	61.58	22.61	28.98

Schedule II : Tax Increment Financing (TIF)

	Urban			SubUrban		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	7	56,912	1,487,646	0	0	0
19. Commercial	7	374,867	3,171,982	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
	Rural			Total		
	Records	Value Base	Value Excess	Records	Value Base	Value Excess
18. Residential	0	0	0	7	56,912	1,487,646
19. Commercial	0	0	0	7	374,867	3,171,982
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				14	431,779	4,659,628

Schedule III : Mineral Interest Records

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

Schedule IV : Exempt Records : Non-Agricultural

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

Schedule V : Agricultural Records

	Urban		SubUrban		Rural		Total	
	Records	Value	Records	Value	Records	Value	Records	Value
27. Ag-Vacant Land	1	30,776	1	24,296	2,111	758,704,687	2,113	758,759,759
28. Ag-Improved Land	0	0	0	0	803	334,013,489	803	334,013,489
29. Ag Improvements	0	0	1	46,065	859	125,825,134	860	125,871,199

30. Ag Total				2,973	1,218,644,447
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Schedule VI : Agricultural Records :Non-Agricultural Detail

	Urban			SubUrban			Growth
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	0	0.00	0	0	0.00	0	
32. HomeSite Improv Land	0	0.00	0	0	0.00	0	
33. HomeSite Improvements	0	0.00	0	0	0.00	0	
34. HomeSite Total							
35. FarmSite UnImp Land	1	9.77	30,776	0	0.00	0	
36. FarmSite Improv Land	0	0.00	0	0	0.00	0	
37. FarmSite Improvements	0	0.00	0	1	0.00	46,065	
38. FarmSite Total							
39. Road & Ditches	1	0.25	0	1	0.20	0	
40. Other- Non Ag Use	0	0.00	0	0	0.00	0	
	Rural			Total			
	Records	Acres	Value	Records	Acres	Value	
31. HomeSite UnImp Land	19	19.00	437,000	19	19.00	437,000	
32. HomeSite Improv Land	470	474.47	10,912,810	470	474.47	10,912,810	
33. HomeSite Improvements	495	0.00	47,521,699	495	0.00	47,521,699	554,710
34. HomeSite Total				514	493.47	58,871,509	
35. FarmSite UnImp Land	168	765.97	1,412,150	169	775.74	1,442,926	
36. FarmSite Improv Land	743	2,564.28	9,223,836	743	2,564.28	9,223,836	
37. FarmSite Improvements	832	0.00	78,303,435	833	0.00	78,349,500	3,809,150
38. FarmSite Total				1,002	3,340.02	89,016,262	
39. Road & Ditches	2,469	6,505.08	0	2,471	6,505.53	0	
40. Other- Non Ag Use	2	21.60	32,400	2	21.60	32,400	
41. Total Section VI				1,516	10,360.62	147,920,171	4,363,860

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

	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.00	0	0	0.00	0
	Rural			Total		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	26	2,501.45	4,846,677	26	2,501.45	4,846,677

Schedule VIII : Agricultural Records : Special Value

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

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,514.83	2.63%	6,710,697	2.21%	4,430.00
46. 1A	11,607.12	20.18%	75,607,599	24.91%	6,513.90
47. 2A1	19,514.48	33.93%	121,253,914	39.94%	6,213.54
48. 2A	15,534.58	27.01%	63,723,508	20.99%	4,102.04
49. 3A1	2,418.15	4.20%	9,902,371	3.26%	4,095.02
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	5,165.17	8.98%	21,904,167	7.22%	4,240.74
52. 4A	1,757.93	3.06%	4,476,495	1.47%	2,546.46
53. Total	57,512.26	100.00%	303,578,751	100.00%	5,278.50
Dry					
54. 1D1	520.82	2.78%	1,690,076	2.55%	3,245.03
55. 1D	3,792.74	20.24%	18,048,919	27.28%	4,758.81
56. 2D1	4,402.42	23.49%	20,465,832	30.93%	4,648.77
57. 2D	7,288.82	38.89%	19,096,710	28.86%	2,620.00
58. 3D1	0.00	0.00%	0	0.00%	0.00
59. 3D	177.15	0.95%	464,133	0.70%	2,620.00
60. 4D1	2,023.93	10.80%	5,524,820	8.35%	2,729.75
61. 4D	535.55	2.86%	871,032	1.32%	1,626.43
62. Total	18,741.43	100.00%	66,161,522	100.00%	3,530.23
Grass					
63. 1G1	3,627.36	34.78%	5,442,398	35.87%	1,500.37
64. 1G	2,178.91	20.89%	3,017,566	19.89%	1,384.90
65. 2G1	4,089.55	39.21%	6,178,992	40.72%	1,510.92
66. 2G	508.89	4.88%	496,224	3.27%	975.11
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	0.00	0.00%	0	0.00%	0.00
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	24.30	0.23%	38,880	0.26%	1,600.00
71. Total	10,429.01	100.00%	15,174,060	100.00%	1,454.99
Irrigated Total					
	57,512.26	65.89%	303,578,751	78.84%	5,278.50
Dry Total					
	18,741.43	21.47%	66,161,522	17.18%	3,530.23
Grass Total					
	10,429.01	11.95%	15,174,060	3.94%	1,454.99
72. Waste	601.27	0.69%	120,254	0.03%	200.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	87,283.97	100.00%	385,034,587	100.00%	4,411.29

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	1,400.83	3.54%	6,159,713	3.43%	4,397.19
46. 1A	8,499.77	21.47%	48,270,053	26.90%	5,678.98
47. 2A1	10,363.56	26.17%	54,707,362	30.49%	5,278.82
48. 2A	11,593.81	29.28%	45,172,212	25.18%	3,896.24
49. 3A1	3,063.94	7.74%	11,897,513	6.63%	3,883.08
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	3,987.76	10.07%	11,466,576	6.39%	2,875.44
52. 4A	686.95	1.73%	1,748,619	0.97%	2,545.48
53. Total	39,596.62	100.00%	179,422,048	100.00%	4,531.25
Dry					
54. 1D1	3,472.80	4.30%	11,159,999	4.41%	3,213.54
55. 1D	18,775.98	23.26%	76,435,905	30.23%	4,070.94
56. 2D1	19,132.27	23.70%	73,024,056	28.88%	3,816.80
57. 2D	30,602.41	37.91%	76,047,402	30.08%	2,485.01
58. 3D1	8.10	0.01%	13,365	0.01%	1,650.00
59. 3D	1,346.51	1.67%	3,277,421	1.30%	2,434.01
60. 4D1	5,632.13	6.98%	10,003,670	3.96%	1,776.18
61. 4D	1,761.95	2.18%	2,863,345	1.13%	1,625.10
62. Total	80,732.15	100.00%	252,825,163	100.00%	3,131.65
Grass					
63. 1G1	12,449.20	28.96%	19,745,731	29.67%	1,586.10
64. 1G	8,620.95	20.06%	12,695,293	19.08%	1,472.61
65. 2G1	19,558.79	45.50%	30,515,221	45.85%	1,560.18
66. 2G	1,160.04	2.70%	1,582,361	2.38%	1,364.06
67. 3G1	5.10	0.01%	8,288	0.01%	1,625.10
68. 3G	57.50	0.13%	92,575	0.14%	1,610.00
69. 4G1	103.10	0.24%	256,207	0.38%	2,485.03
70. 4G	1,031.34	2.40%	1,651,821	2.48%	1,601.63
71. Total	42,986.02	100.00%	66,547,497	100.00%	1,548.12
Irrigated Total					
	39,596.62	23.90%	179,422,048	35.94%	4,531.25
Dry Total					
	80,732.15	48.72%	252,825,163	50.64%	3,131.65
Grass Total					
	42,986.02	25.94%	66,547,497	13.33%	1,548.12
72. Waste	2,392.68	1.44%	478,536	0.10%	200.00
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	165,707.47	100.00%	499,273,244	100.00%	3,012.98

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 3

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	522.60	14.23%	2,280,620	15.32%	4,363.99
46. 1A	501.83	13.66%	2,477,116	16.64%	4,936.17
47. 2A1	795.80	21.66%	3,803,263	25.55%	4,779.17
48. 2A	1,074.90	29.26%	4,238,859	28.48%	3,943.49
49. 3A1	1.60	0.04%	4,256	0.03%	2,660.00
50. 3A	9.60	0.26%	25,536	0.17%	2,660.00
51. 4A1	560.93	15.27%	1,507,839	10.13%	2,688.11
52. 4A	206.00	5.61%	547,960	3.68%	2,660.00
53. Total	3,673.26	100.00%	14,885,449	100.00%	4,052.38
Dry					
54. 1D1	2,672.38	9.33%	8,634,771	11.02%	3,231.12
55. 1D	4,916.59	17.16%	17,554,132	22.40%	3,570.39
56. 2D1	4,536.66	15.83%	15,053,220	19.21%	3,318.13
57. 2D	9,912.78	34.60%	25,198,801	32.16%	2,542.05
58. 3D1	488.36	1.70%	883,932	1.13%	1,810.00
59. 3D	1,091.33	3.81%	1,978,968	2.53%	1,813.35
60. 4D1	3,847.28	13.43%	6,914,114	8.82%	1,797.14
61. 4D	1,185.41	4.14%	2,140,512	2.73%	1,805.71
62. Total	28,650.79	100.00%	78,358,450	100.00%	2,734.95
Grass					
63. 1G1	15,772.43	29.66%	27,398,267	29.47%	1,737.10
64. 1G	4,381.60	8.24%	7,665,765	8.25%	1,749.54
65. 2G1	21,518.83	40.46%	37,952,768	40.83%	1,763.70
66. 2G	6,983.31	13.13%	12,041,725	12.95%	1,724.36
67. 3G1	0.00	0.00%	0	0.00%	0.00
68. 3G	4,320.85	8.12%	7,534,866	8.11%	1,743.84
69. 4G1	0.00	0.00%	0	0.00%	0.00
70. 4G	207.05	0.39%	361,973	0.39%	1,748.24
71. Total	53,184.07	100.00%	92,955,364	100.00%	1,747.80
Irrigated Total					
Irrigated Total	3,673.26	4.25%	14,885,449	7.99%	4,052.38
Dry Total					
Dry Total	28,650.79	33.12%	78,358,450	42.03%	2,734.95
Grass Total					
Grass Total	53,184.07	61.48%	92,955,364	49.86%	1,747.80
72. Waste	933.66	1.08%	186,732	0.10%	200.00
73. Other	60.90	0.07%	30,450	0.02%	500.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	86,502.68	100.00%	186,416,445	100.00%	2,155.04

Schedule X : Agricultural Records :Ag Land Total

	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76. Irrigated	0.00	0	0.00	0	100,782.14	497,886,248	100,782.14	497,886,248
77. Dry Land	0.00	0	10.30	21,881	128,114.07	397,323,254	128,124.37	397,345,135
78. Grass	0.00	0	1.50	2,415	106,597.60	174,674,506	106,599.10	174,676,921
79. Waste	0.00	0	0.00	0	3,927.61	785,522	3,927.61	785,522
80. Other	0.00	0	0.00	0	60.90	30,450	60.90	30,450
81. Exempt	0.00	0	0.00	0	0.00	0	0.00	0
82. Total	0.00	0	11.80	24,296	339,482.32	1,070,699,980	339,494.12	1,070,724,276

	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
Irrigated	100,782.14	29.69%	497,886,248	46.50%	4,940.22
Dry Land	128,124.37	37.74%	397,345,135	37.11%	3,101.25
Grass	106,599.10	31.40%	174,676,921	16.31%	1,638.63
Waste	3,927.61	1.16%	785,522	0.07%	200.00
Other	60.90	0.02%	30,450	0.00%	500.00
Exempt	0.00	0.00%	0	0.00%	0.00
Total	339,494.12	100.00%	1,070,724,276	100.00%	3,153.88

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 N/a Or Error	0	0	0	0	1	30,155	1	30,155	30,155
83.2 Ag Parcel	28	676,887	25	558,440	28	4,805,456	56	6,040,783	451,305
83.3 Commercial	1	2,938	1	3,060	1	51,092	2	57,090	0
83.4 Daykin	12	22,137	91	89,448	91	7,172,776	103	7,284,361	256,444
83.5 Diller	30	88,653	127	178,382	127	9,410,601	157	9,677,636	0
83.6 Endicott	39	241,518	83	173,239	86	3,510,614	125	3,925,371	2,137
83.7 Fairbury; Nbhd1	74	228,099	920	2,758,919	920	43,420,038	994	46,407,056	54,288
83.8 Fairbury; Nbhd2	148	87,198	425	338,101	426	12,183,529	574	12,608,828	33,044
83.9 Fairbury; Nbhd3	22	272,417	371	2,645,807	366	48,733,994	388	51,652,218	14,506
83.10 Harbine	8	17,095	34	53,795	34	1,340,934	42	1,411,824	0
83.11 Jansen	23	45,082	71	148,393	71	3,190,501	94	3,383,976	1,059
83.12 Plymouth	15	60,319	188	758,307	188	14,350,111	203	15,168,737	360,732
83.13 Reynolds	29	139,259	57	104,771	58	1,214,588	87	1,458,618	0
83.14 Rural	659	10,651,216	475	11,158,514	540	69,524,559	1,199	91,334,289	577,253
83.15 Rural	1	6,783	1	23,000	1	16,795	2	46,578	0
83.16 Rural Suburban	25	539,246	59	1,646,540	60	11,189,696	85	13,375,482	0
83.17 Steele City	59	85,326	57	69,011	57	1,130,300	116	1,284,637	0
84 Residential Total	1,173	13,164,173	2,985	20,707,727	3,055	231,275,739	4,228	265,147,639	1,780,923

Schedule XII : Commercial Records - Assessor Location Detail

<u>Line# I</u>	<u>Assessor Location</u>	<u>Unimproved Land</u>		<u>Improved Land</u>		<u>Improvements</u>		<u>Total</u>		<u>Growth</u>
		<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	<u>Records</u>	<u>Value</u>	
85.1	N/a Or Error	1	3,200	0	0	0	0	1	3,200	0
85.2	Commercial	83	1,201,614	372	4,846,726	414	68,709,046	497	74,757,386	0
85.3	Diller	0	0	1	1,470	1	26,987	1	28,457	0
85.4	Fairbury; Nbhd1	0	0	4	29,146	4	284,460	4	313,606	0
85.5	Fairbury; Nbhd2	0	0	1	475	1	9,286	1	9,761	0
85.6	Fairbury; Nbhd3	2	77,855	2	26,016	0	0	2	103,871	0
85.7	Industrial	11	69,435	14	403,306	14	12,003,047	25	12,475,788	0
85.8	Plymouth	0	0	2	6,729	3	394,608	3	401,337	0
85.9	Reynolds	0	0	1	11,186	1	2,601,975	1	2,613,161	0
85.10	Rural	0	0	0	0	2	276,408	2	276,408	0
86	Commercial Total	97	1,352,104	397	5,325,054	440	84,305,817	537	90,982,975	0

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

Market Area 1

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	3,261.33	36.49%	5,153,126	36.34%	1,580.07
88. 1G	1,661.99	18.60%	2,604,030	18.36%	1,566.81
89. 2G1	3,746.01	41.91%	5,993,616	42.27%	1,600.00
90. 2G	243.89	2.73%	390,224	2.75%	1,600.00
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	0.00	0.00%	0	0.00%	0.00
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	24.30	0.27%	38,880	0.27%	1,600.00
95. Total	8,937.52	100.00%	14,179,876	100.00%	1,586.56
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	366.03	24.54%	289,272	29.10%	790.30
106. 1T	516.92	34.66%	413,536	41.60%	800.00
107. 2T1	343.54	23.03%	185,376	18.65%	539.61
108. 2T	265.00	17.77%	106,000	10.66%	400.00
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	0.00	0.00%	0	0.00%	0.00
113. Total	1,491.49	100.00%	994,184	100.00%	666.57
<hr/>					
Grass Total	8,937.52	85.70%	14,179,876	93.45%	1,586.56
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	1,491.49	14.30%	994,184	6.55%	666.57
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114. Market Area Total	10,429.01	100.00%	15,174,060	100.00%	1,454.99

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

Market Area 2

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	11,062.70	28.45%	17,792,755	28.37%	1,608.36
88. 1G	7,158.67	18.41%	11,525,469	18.37%	1,610.00
89. 2G1	18,567.30	47.75%	29,932,065	47.72%	1,612.08
90. 2G	903.54	2.32%	1,468,281	2.34%	1,625.03
91. 3G1	5.10	0.01%	8,288	0.01%	1,625.10
92. 3G	57.50	0.15%	92,575	0.15%	1,610.00
93. 4G1	103.10	0.27%	256,207	0.41%	2,485.03
94. 4G	1,023.64	2.63%	1,648,061	2.63%	1,610.00
95. Total	38,881.55	100.00%	62,723,701	100.00%	1,613.20
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	1,386.50	33.78%	1,952,976	51.07%	1,408.57
106. 1T	1,462.28	35.63%	1,169,824	30.59%	800.00
107. 2T1	991.49	24.16%	583,156	15.25%	588.16
108. 2T	256.50	6.25%	114,080	2.98%	444.76
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	0.00	0.00%	0	0.00%	0.00
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	7.70	0.19%	3,760	0.10%	488.31
113. Total	4,104.47	100.00%	3,823,796	100.00%	931.62
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Grass Total	38,881.55	90.45%	62,723,701	94.25%	1,613.20
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	4,104.47	9.55%	3,823,796	5.75%	931.62
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114. Market Area Total	42,986.02	100.00%	66,547,497	100.00%	1,548.12

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

Market Area 3

Pure Grass	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
87. 1G1	14,633.97	28.90%	26,487,499	29.04%	1,810.00
88. 1G	4,120.32	8.14%	7,457,781	8.18%	1,810.00
89. 2G1	20,754.80	40.98%	37,517,176	41.13%	1,807.64
90. 2G	6,686.46	13.20%	11,909,825	13.06%	1,781.19
91. 3G1	0.00	0.00%	0	0.00%	0.00
92. 3G	4,242.65	8.38%	7,488,306	8.21%	1,765.01
93. 4G1	0.00	0.00%	0	0.00%	0.00
94. 4G	203.45	0.40%	359,093	0.39%	1,765.02
95. Total	50,641.65	100.00%	91,219,680	100.00%	1,801.28
CRP					
96. 1C1	0.00	0.00%	0	0.00%	0.00
97. 1C	0.00	0.00%	0	0.00%	0.00
98. 2C1	0.00	0.00%	0	0.00%	0.00
99. 2C	0.00	0.00%	0	0.00%	0.00
100. 3C1	0.00	0.00%	0	0.00%	0.00
101. 3C	0.00	0.00%	0	0.00%	0.00
102. 4C1	0.00	0.00%	0	0.00%	0.00
103. 4C	0.00	0.00%	0	0.00%	0.00
104. Total	0.00	0.00%	0	0.00%	0.00
Timber					
105. 1T1	1,138.46	44.78%	910,768	52.47%	800.00
106. 1T	261.28	10.28%	207,984	11.98%	796.02
107. 2T1	764.03	30.05%	435,592	25.10%	570.12
108. 2T	296.85	11.68%	131,900	7.60%	444.33
109. 3T1	0.00	0.00%	0	0.00%	0.00
110. 3T	78.20	3.08%	46,560	2.68%	595.40
111. 4T1	0.00	0.00%	0	0.00%	0.00
112. 4T	3.60	0.14%	2,880	0.17%	800.00
113. Total	2,542.42	100.00%	1,735,684	100.00%	682.69
<hr/>					
Grass Total	50,641.65	95.22%	91,219,680	98.13%	1,801.28
CRP Total	0.00	0.00%	0	0.00%	0.00
Timber Total	2,542.42	4.78%	1,735,684	1.87%	682.69
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114. Market Area Total	53,184.07	100.00%	92,955,364	100.00%	1,747.80

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

48 Jefferson

	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	241,744,226	263,774,459	22,030,233	9.11%	1,780,923	8.38%
02. Recreational	1,360,410	1,373,180	12,770	0.94%	0	0.94%
03. Ag-Homesite Land, Ag-Res Dwelling	58,009,896	58,871,509	861,613	1.49%	554,710	0.53%
04. Total Residential (sum lines 1-3)	301,114,532	324,019,148	22,904,616	7.61%	2,335,633	6.83%
05. Commercial	75,477,545	78,064,058	2,586,513	3.43%	0	3.43%
06. Industrial	13,013,392	12,918,917	-94,475	-0.73%	0	-0.73%
07. Total Commercial (sum lines 5-6)	88,490,937	90,982,975	2,492,038	2.82%	0	2.82%
08. Ag-Farmsite Land, Outbuildings	86,133,759	89,016,262	2,882,503	3.35%	3,809,150	-1.08%
09. Minerals	0	0	0		0	
10. Non Ag Use Land	32,400	32,400	0	0.00%		
11. Total Non-Agland (sum lines 8-10)	86,166,159	89,048,662	2,882,503	3.35%	3,809,150	-1.08%
12. Irrigated	493,739,430	497,886,248	4,146,818	0.84%		
13. Dryland	400,642,960	397,345,135	-3,297,825	-0.82%		
14. Grassland	168,040,170	174,676,921	6,636,751	3.95%		
15. Wasteland	819,538	785,522	-34,016	-4.15%		
16. Other Agland	30,450	30,450	0	0.00%		
17. Total Agricultural Land	1,063,272,548	1,070,724,276	7,451,728	0.70%		
18. Total Value of all Real Property (Locally Assessed)	1,539,044,176	1,574,775,061	35,730,885	2.32%	6,144,783	1.92%

2022 Assessment Survey for Jefferson County

A. Staffing and Funding Information

1.	Deputy(ies) on staff:
	One
2.	Appraiser(s) on staff:
	None
3.	Other full-time employees:
	Two
4.	Other part-time employees:
	None
5.	Number of shared employees:
	The Appraiser shared with Fillmore, Franklin, and Nance and Phelps counties per an interlocal agreement.
6.	Assessor's requested budget for current fiscal year:
	\$219,275
7.	Adopted budget, or granted budget if different from above:
	\$243,700 –all health care, retirement and social security costs are paid from county general fund.
8.	Amount of the total assessor's budget set aside for appraisal work:
	The shared appraiser wage is from the general budget, per the interlocal agreement with the above mentioned counties.
9.	If appraisal/reappraisal budget is a separate levied fund, what is that amount:
	Board of County Commissioners has not funded this for several years.
10.	Part of the assessor's budget that is dedicated to the computer system:
	None. Computer costs now come entirely from the county general budget.
11.	Amount of the assessor's budget set aside for education/workshops:
	\$3,000 - This fund is also for all dues (IAAO, Assessors Association, state and district; NACO) newspaper subscription and publications, Marshal & Swift updates and newspaper advertisements and public notices.
12.	Amount of last year's assessor's budget not used:
	\$24,664.90

B. Computer, Automation Information and GIS

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

C. Zoning Information

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

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

D. Contracted Services

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

E. Appraisal /Listing Services

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

2022 Residential Assessment Survey for Jefferson County

1.	Valuation data collection done by:																		
	Assessor and staff																		
2.	List the valuation group recognized by the County and describe the unique characteristics of each:																		
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3.	List and describe the approach(es) used to estimate the market value of residential properties.																		
	The county uses both the Sales Comparison approach to value and Cost Approach to value (replacement cost new less depreciation). The values are reconciled with the Sales Comparison approach carrying the most weight.																		
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?																		

	Local market information is used to develop the depreciation schedules.																																													
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.																																													
	Individual tables are developed based on different assessor locations.																																													
6.	Describe the methodology used to determine the residential lot values?																																													
	Current local sales are used to determine lot and land values. The unit of comparison used for residential lot studies and application is by the square foot.																																													
7.	How are rural residential site values developed?																																													
	By market analysis.																																													
8.	Are there form 191 applications on file?																																													
	No.																																													
9.	Describe the methodology used to determine value for vacant lots being held for sale or resale?																																													
	There are only a scattering of vacant lots found throughout the county. In most of the towns, there is no organized development taking place. There is some development in Fairbury but it is not a common practice for developers to maintain a surplus of vacant lots. To date, no developer has requested a discounted cash flow analysis of the valuation of their lots, and the county does not currently use discounted cash flow techniques to value any vacant lots.																																													
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	---The depreciation tables are redone whenever the costs are updated. They tend to be the same or nearly the same date as the cost tables.																																													

2022 Commercial Assessment Survey for Jefferson County

1.	Valuation data collection done by:			
	Assessor and staff			
2.	List the valuation group recognized in the County and describe the unique characteristics of each:			
	<u>Valuation Group</u>	<u>Description of unique characteristics</u>		
	19	Includes all Assessor Locations: All commercial sales in Jefferson County are grouped together for analysis and valuation.		
3.	List and describe the approach(es) used to estimate the market value of commercial properties.			
	The cost approach is the primary method and is used on all parcels. If sufficient data is available, a Market Approach (sales comparison approach) is used and the two values are correlated for a final value.			
3a.	Describe the process used to determine the value of unique commercial properties.			
	The assessor relies heavily on the experience of the current staff when unique commercial property is appraised. The assessor and staff members are familiar with the appraisal techniques, sales and procedures used in other counties. There is an exchange of information among other assessors that have similar parcels. This process helps to determine a value and to value unique property similarly to other like property in nearby jurisdictions. ----If it is necessary for an unusual property, the county would contract with an outside appraiser.			
4.	For the cost approach does the County develop the depreciation study(ies) based on the local market information or does the county use the tables provided by the CAMA vendor?			
	The local market.			
5.	Are individual depreciation tables developed for each valuation group? If not, do you adjust depreciation tables for each valuation group? If so, explain how the depreciation tables are adjusted.			
	Yes; but there is only one valuation group in commercial. There will be individual depreciation developed for various uses or groups of like uses and locations within the valuation group. Among the commercial property, the depreciation tends to be driven by both use and location as well as quality and condition.			
6.	Describe the methodology used to determine the commercial lot values.			
	The county uses sales of vacant land calculated by square foot for the common unit of comparison.			
7.	<u>Valuation Group</u>	<u>Date of Depreciation</u>	<u>Date of Costing</u>	<u>Date of Lot Value Study</u>
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				<u>Date of Last Inspection</u>
				2018

2022 Agricultural Assessment Survey for Jefferson County

1.	Valuation data collection done by:													
	Assessor and staff													
2.	List each market area, and describe the location and the specific characteristics that make each unique.													
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	<p>Jefferson County has 3 Market areas for valuation of Ag properties. These areas are described above. Review work for ag is divided and spread over a 4 year period to be a manageable number of properties to review on an annual basis. Review work is separated in to Ranges. This allows each Market Area to be treated equally, with a portion of each being reviewed each year. Range 1 East, (Eureka, Meridian, Lincoln & Buckley precincts) will be reviewed in 2021 and changes implemented for tax year 2022. Range 2 East (Washington, Richland, Fairbury & Antelope precincts) will be reviewed in 2023 and implemented for tax year 2024. Range 3 East (Gibson, Cub Creek, Rock Creek & Endicott precincts) will be reviewed in 2024 and implemented for tax year 2025. Range 4 East (Plymouth, Jefferson, Pleasant & Newton precincts) will be reviewed in 2025 and changes implemented for tax year 2026.</p> <p>The study of agricultural land sales is done by breaking each sale down by total number of acres, soil type and land use in each parcel sold. Using this study the weighted average value per acre is determined. Our three market areas are also reviewed to determine if changes in area lines need to be made to keep equality in the valuations for Jefferson County. All land use changes reported are verified and files are changed to reflect current land use. New FSA maps are requested from property owners and the GIS system, CAMA program and PC Admin program are changed accordingly. Update GIS maps to most current flight taken by FSA aerial if new ones are available.</p>													
3.	Describe the process used to determine and monitor market areas.													
	A yearly review of all agricultural sales within the study period as set forth by TERC and PAD is done to determine any changes in land value according to the market in Jefferson County.													

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

**2021 Plan of Assessment for Jefferson County
Assessment Years 2022, 2023 and 2024
Date: June 15, 2021**

Plan of Assessment Requirements:

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

Real Property Assessment Requirements:

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

Assessment levels required for real property are as follows:

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

Level of Value, Quality, and Uniformity for Assessment Year 2021:

<u>Property Class</u>	<u>Median</u>
Residential	99%
Commercial	100%
Agricultural	73%

General Description of Real Property in Jefferson County:

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

	Parcels	% of Total Parcels
Residential	4,212	55%
Commercial	506	6%
Industrial	26	<1%
Recreational	10	<1%
Agricultural	2,962	38%
T.I.F.	14	
Exempt	389	
Game & Parks	26	

Agricultural land – 339,412.60 acres

New Property: For assessment year 2021 an estimated 101 building permits and 0 improvement information statements were filed for new property and construction/additions, demolitions, land use, changes, etc., in the county. The office mailed out 456 Homestead Exemptions to applicants who filed the previous year, and 1,187 Personal Property post cards were mailed.

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

Staff/Training

The Jefferson County Assessor’s office staff currently consists of the assessor, 1 full time deputy assessor, 1 full time lister/GIS specialist, 1 full time employee and 1 part time employee. Office budget information is included in the survey given to the Department of Revenue, Property Assessment Division. Staff salaries are included with the budget request presented to the County Board each year.

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

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

Cadastral Maps

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

Property Record Cards

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

Current Assessment Procedures for Real Property

Real estate transfer statements, plus a copy of the deed, are given to the Assessor's Office by the Register of Deeds. Real Estate transfer statements are handled daily. Ownership changes are made in the administrative program and updated on the website: nebraskaassessoronline.us CAMA system is updated, and sales are added to sales file. Sales sheets for the sales books are run and added to current book of sales. Properties that require a split are done on the GIS system before any other changes are made. Copy of real estate card and transfer are made to be used when personnel physically go to the property and inventories the information that is on the card as to what was actually there when the

sale took place. Any differences are noted and brought back to the Assessor's office to correct the sales file. Real estate cards are tabbed for the next year to correct information. This on-site verification may also determine whether the sale was an arms-length transaction or not. New pictures are taken of the improvements or lot for each residential and commercial property. Income data is collected, if applicable. Rural land sales are categorized on a computer program as to number of acres of each soil type, classification and percent that each soil type attributes to the sale price. Agricultural land is reviewed every year and values established to maintain the ratios and statistics mandated by the Tax Equalization and Review Commission. An annual study is conducted to see that the current market continues to support the areas.

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

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

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

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

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

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

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

REAL PROPERTY

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

Update costing for all county properties from 2016 to 2021 costing.

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

Residential: Review villages of Daykin, Diller, Endicott Jansen, (Valuation Group 12) Review Fairbury Area 2 and Fairbury Area 3. Physically inspect and list all new or changed construction and update all records accordingly. House sheets for all improved properties will be ran.

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

Agricultural Land: Agricultural Land and Improvements in 4 rural precincts, Range 1 (Buckley, Lincoln, Meridian & Eureka) Physically inspect and list all new or changed construction and update all records accordingly. Verification of land use is also done by requesting certified FSA maps.

No special value has been determined in Jefferson County at this time.

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

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

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

Commercial: All commercial property in county for 6-year review (Valuation Group 19). Physically inspect and list all new or changed construction and update all records accordingly.

Agricultural Land: Agricultural Land and Improvements in 4 rural precincts, Range 2, (Antelope, Fairbury, Richland, Washington) Physically inspect and list all new or changed construction and update all records accordingly. Verification of land use is also done by requesting certified FSA maps.

No special value has been determined in Jefferson County at this time.

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

Actions Planned for Assessment Year 2023 – completed 2023 to be implemented in 2024

Residential: Review villages of Harbine, Reynolds and Steele City (Valuation Group 15) Physically inspect and list all new or changed construction and update all records accordingly. House sheets for all improved properties will be ran.

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

Agricultural Land: Agricultural Land and Improvements in 4 rural precincts. Range 3 (Endicott, Rock Creek, Cub Creek, Gibson) Physically inspect and list all new or changed construction and update all records accordingly. Verification of land use is also done by requesting certified FSA maps. No special value has been determined in Jefferson County at this time.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Respectfully submitted:

Assessor signature *Mary A. Banahan* Date June 15, 2021
Mary A. Banahan